

**WHITHORN HERITAGE SCIO
RECEIPTS & PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31st JANUARY 2023**

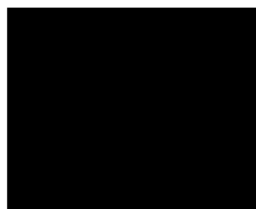
Whithorn Heritage

Reference and Administrative Information for the period ended

31 January 2023

Registered Charity No: SC050320

Trustees:



Treasurer
igned 09.06.22
- resigned 09.06.22
nted 09.06.22

Contact Address:



37 George Street
Whithorn
DG8 8NS

Accountants:

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Bankers:

Bank of Scotland
PO Box 17235
Edinburgh
EH1 1YH

Whithorn Heritage
Trustees Annual Report for the year ended
31 January 2023

The trustees present their annual report together with the accounts for the period ended 31 January 2023.

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted on 24th July 2020 and registered as a charity since 24th July 2020.

Trustees Recruitment & Appointment

The trustees were those appointed to Office Bearer roles at the AGM in 2019. Specifically, the chair and secretary were appointed in 2019 and remained in these roles. The number of office bearers represent the minimum required. Appointment and removal are in accordance with the Whithorn Heritage Constitution, which requires that appointment is approved by majority agreement of the existing trustees and removal by the majority agreement of others.

Objectives and Activities

Charitable Purposes

- The advancement of education and training for children and adults in Whithorn
- To promote for the public benefit in Whithorn the preservation (whether wholly or in part) of buildings and other structures of historic and/or architectural significance located within Whithorn and such other buildings or other structures as may be acquired by the Charity by way of long-term lease, outright gift or purchase
- The advancement of citizenship or community development

Achievements and Performance

As we are aware we have been through some difficult times over the past 2 years with covid 19 which has affected the charity's ability to fund raise and even operate.

Whithorn Heritage was originally formed to save and restore the Whithorn Old Town Hall, but due to adjoining land being purchased by another charity or trustee of that charity this then prevented the disabled access to the building which then prevented our future plans. We therefore since have changed our Charity's purpose which strengthens Whithorn Heritage as a charity for the coming years.

As you can see from the accounts, we held a few fundraising events such as Old Gaol Ghost Challenge a sleep over in the cells and a bingo night at the community centre to raise funds. Covid hit shortly after and fundraising events become an impossibility, however we still managed to gain funds from the National Lottery and also during lockdown, from Tesco's bag for life for our Whithorn Heritage Metal Detecting Club.

We feel the charity has faced very difficult times during the last year, and with limited funds at such an initial stage we have been very lucky to survive the pandemic, with our decision to wait and see what the UK Government advised or was advising at the time.

Whithorn Heritage
Trustees Annual Report for the year ended
31 January 2023 (Cont)

Financial Review

The charity made a deficit of £643 in the period. The Trustees have decided to close the charity and these will be the final accounts prepared.

Brief statement on the charity's policy on reserves

Whithorn Heritage has a reserves policy which outlines that a minimum of 6 months operating costs inclusive of appropriate notice period salaries and redundancy costs are in place. As such the minimum reserve we aim to maintain is £500. During the course of the year the trustees took the decision to arrange to close the charity.

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees



Treasurer

20/2/23

Whithorn Heritage

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31st January 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

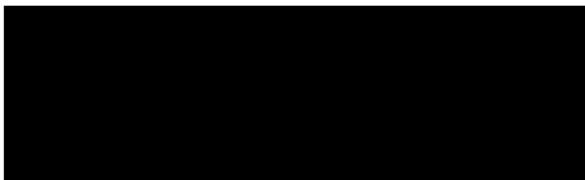
Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect, the requirement
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that after the period end date the charity Trustees have taken the decision to close the charity. The charity had restricted funds at the period end and it does not appear that the charity had sufficient systems in place to monitor the use of these restricted funds. These restricted funds were therefore used for unrestricted purposes.



Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Whithorn Heritage

Receipts and Payments account for the year ended 31st January 2023

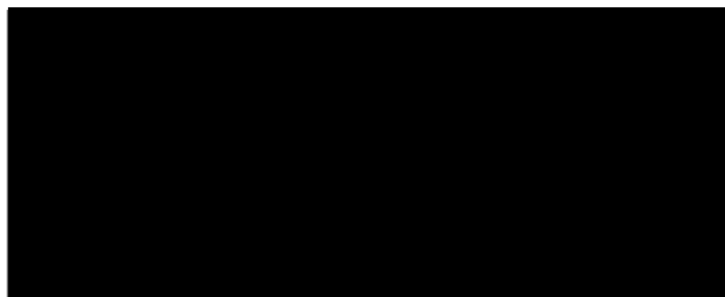
	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2021</u>
<u>Receipts</u>					
Donations		-	-	-	404
Grants	2	8,175	-	8,175	1,000
Fundraising		-	-	-	1,170
Total receipts		<u>8,175</u>	<u>-</u>	<u>8,175</u>	<u>2,574</u>
<u>Payments</u>					
Charitable activities	3	7,140	400	7,540	596
Fundraising expenses		-	-	-	266
Governance costs	4	-	1,278	1,278	-
Total payments		<u>7,140</u>	<u>1,678</u>	<u>8,818</u>	<u>862</u>
 Excess/(deficit) of receipts over payments		 £ <u><u>1,035</u></u>	 £ - <u><u>1,678</u></u>	 £ - <u><u>643</u></u>	 £ <u><u>1,712</u></u>

Whithorn Heritage
Statement of Balances
as at 31st January 2023

	<u>2023</u>	<u>2021</u>
Bank balance		
Opening balance - Current account	1,712	-
- Movement in year	- 643	1,712
	<u>1,069</u>	<u>1,712</u>
 Closing balance - Current account	 <u>1,069</u>	 <u>1,712</u>
	<u>1,069</u>	<u>1,712</u>
 Fixed Assets -	 -	 -
 Accruals	 - 840	 - 420
 Total funds	 <u>229</u>	 <u>1,292</u>

The accounts were approved by the trustees on.....20/2/23.....

For and on behalf of the trustees



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- Treasurer

Whithorn Heritage

Notes to the Accounts for the year 31st January 2023

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Grants Received

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2021</u>
Tesco Bags of Help	-	-	-	1,000
The Corra Foundation	8,175	-	8,175	-
	<u>8,175</u>	<u>-</u>	<u>8,175</u>	<u>1,000</u>

3 Charitable Activities

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2021</u>
Electricity	-	-	-	516
Voucher expenses	7,140	-	7,140	-
Miscellaneous	-	400	400	80
	<u>7,140</u>	<u>400</u>	<u>7,540</u>	<u>596</u>

4 Governance Costs

Accountancy & bookkeeping fees	-	1,278	1,278	-
	<u>-</u>	<u>1,278</u>	<u>1,278</u>	<u>-</u>

5 Trustees

No remuneration or other benefits were paid to any charity trustee or to a person connected with them. No expenses were paid to trustees during the period.

6 Movement - Bank Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance</u>
Unrestricted general fund	712	-	1,678	-	966
Tesco Bag for life	1,000	-	-	-	1,000
Corra Foundation	-	8,175	7,140	-	1,035
	<u>1,712</u>	<u>8,175</u>	<u>8,818</u>	<u>-</u>	<u>1,069</u>

Unrestricted funds are available to use at the trustees discretion.

The Tesco Bags of Help funding was for a Children's Metal Detectorist Fund.

The Corra Foundation funding was for the distribution of vouchers to local people on low incomes.

7 Related Party Transactions

There were no related party transactions in the year

8 Going Concern

During the course of the year the trustees took the decision to arrange to close the charity.