

CHARITY REGISTRATION NUMBER: SC021857

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**Dingwall Community Centre**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2025**

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# **Dingwall Community Centre**

## **Financial Statements**

**Year ended 31 March 2025**

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# Dingwall Community Centre

## Trustees' Annual Report

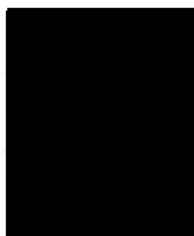
Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

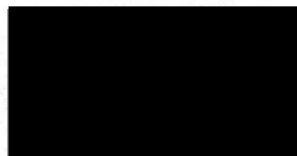
### Reference and administrative details

Registered charity name	Dingwall Community Centre
Charity registration number	SC021857
Principal office	Old Academy Buildings Tulloch Street Dingwall Ross-shire

### The trustees



### Independent examiner



### Structure, governance and management

The Dingwall Community Centre SC053339 is an incorporated Charity and the administration arrangements are as set out in our Constitution.

The Charity's trustees are appointed at the AGM from the members of the Dingwall Community Centre, i.e. members of the community and/or nominees from user groups of the Community Centre.

### Objectives and activities

Dingwall Community Centre is a non-profit making organisation and is registered as Scottish Charity SC053339 and this is governed by OSCR.

The charitable objectives of the Centre are to provide relief to those in need and to promote the advancement of community development, citizenship and education through the provision of social and recreational facilities, without distinction of political or religious opinions for the benefit of the community.

# **Dingwall Community Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2025**

### **Achievements and performance**

An application was made to OSCR (the Scottish Charity Regulator) and a new incorporated charity, also called the Dingwall Community Centre, SC053339 was registered by OSCR on 09/05/24.

The previous old Dingwall Community Centre charity, SC021857, was wound up and dissolved with OSCR's approval on 31/8/2024. All its assets and liabilities were passed to the new charity Dingwall Community Centre, SC053339.

Thanks to the efforts of our enthusiastic Co-ordinator, [REDACTED] and our dedicated excellent Caretaker, [REDACTED], the footfall at the Community Centre continues to remain good, the internal appearance and decoration remains good.

The Community Centre is pleasing and especially welcoming to all our user groups. The wi-fi internet has been replaced and is now more reliable and available throughout the building. The building occupied by the Charity is ageing. There have been some recent maintenance improvements carried out by the Highland Council. The stair treads were replaced and now the building is completely asbestos free.

The Community Centre's finances remain steady - with a good balance of cash reserves. Room rental charges have been held steady with no increases for nearly 5 years. This has helped significantly with the recovery of the Community Centres usage, footfall and finances since 2020.

### **Financial review**

As described above - the activities at the Community Centre have expanded and the footfall of the users has increased. As a consequence the financial position of the Charity has very much improved since the last Financial Year.

We recognised that disposable income and inflation have put pressure on individual's finances - so we have resolved and managed to keep our fees and charges to users frozen - for the past few years.

With a great deal of effort, our volunteer Trustee, [REDACTED] has refreshed, reorganised and improved our financial package. This allows much easier reporting, invoicing, tracking of payments, and the closer monitoring of the Community Centre's day to day financial position.

# Dingwall Community Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

### Plans for future periods

#### Risks and Opportunities

There may be changes to the location of the Centre as part of the relocation of our neighbour St Clements School. This relocation may take a few years and we will continue to keep this in mind and keep ourselves informed of developments.

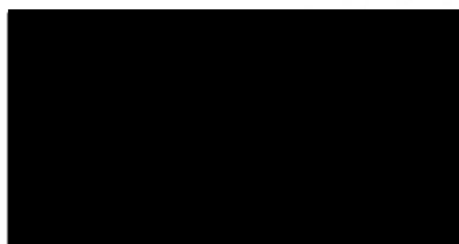
The toilets remain poor. A proposal has been put to the Council for their improvement. Access to the rooms upstairs remains difficult but would be expensive to improve.

The public knowledge and visibility of the Community Centre is average. An improved website and greater social media presence is being worked on now.

The change to an incorporated Charity (SCIO) has much improved the governance of the Community Centre - but the recruitment of more or extra Charity Trustees remains a high priority.

We will continue to make efforts to boost our income - as our enthusiasm to serve and enhance the Community Centre's benefits are strong. We intend to closely monitor and control our costs.

The trustees' annual report was approved on 27 October 2025 and signed on behalf of the board of trustees by:





# Dingwall Community Centre

## Independent Examiner's Report to the Trustees of Dingwall Community Centre

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Dingwall Community Centre ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

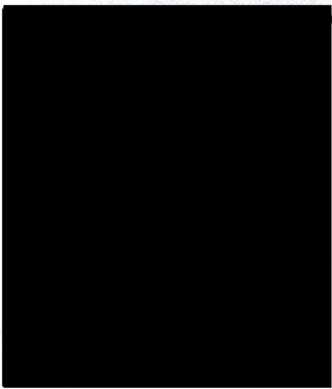
### Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to be drawn in this report in order to enable a proper understanding of the



27 October 2025

# Dingwall Community Centre

## Statement of Financial Activities

Year ended 31 March 2025

		2025	2024
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	4	30
Other trading activities	5	34,213	35,069
Investment income	6	719	424
<b>Total income</b>		<u>34,936</u>	<u>35,523</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies		30,095	28,208
Expenditure on charitable activities		781	768
<b>Total expenditure</b>		<u>30,876</u>	<u>28,976</u>
<b>Net income and net movement in funds</b>		<u>4,060</u>	<u>6,547</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		49,530	42,983
<b>Total funds carried forward</b>		<u>53,590</u>	<u>49,530</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

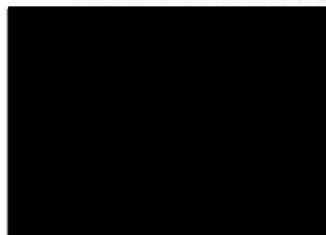
# Dingwall Community Centre

## Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	11		245	327
<b>Current assets</b>				
Debtors	12	2,802		3,724
Cash at bank and in hand		60,816		54,559
		63,618		58,283
<b>Creditors: amounts falling due within one year</b>	13	10,273		9,080
<b>Net current assets</b>			53,345	49,203
<b>Total assets less current liabilities</b>			53,590	49,530
<b>Funds of the charity</b>				
Unrestricted funds			53,590	49,530
<b>Total charity funds</b>	15		53,590	49,530

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2025, and are signed on behalf of the board by:



The notes on pages 7 to 11 form part of these financial statements.



# **Dingwall Community Centre**

## **Notes to the Financial Statements**

**Year ended 31 March 2025**

### **1. General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Old Academy Buildings, Tulloch Street, Dingwall, IV15 9JZ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# Dingwall Community Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2025

### 3. Accounting policies (continued)

#### Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 33% straight line
Office equipment	- 25% straight line

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations Received	4	4	30	30

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Photocopying	4	4	7	7
Lets	34,209	34,209	35,062	35,062
	<u>34,213</u>	<u>34,213</u>	<u>35,069</u>	<u>35,069</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	719	719	424	424

### 7. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	82	108
Fees payable for the independent examination of the financial statements	<u>781</u>	<u>768</u>

# Dingwall Community Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2025

### 8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>770</u>

### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	23,110	19,925
Employer contributions to pension plans	689	602
Other employee benefits	170	1,885
	<u>23,969</u>	<u>22,412</u>

The average head count of employees during the year was 1 (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 11. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2024 and 31 March 2025	<u>9,654</u>	<u>1,996</u>	<u>11,650</u>
<b>Depreciation</b>			
At 1 April 2024	9,654	1,669	11,323
Charge for the year	—	82	82
At 31 March 2025	<u>9,654</u>	<u>1,751</u>	<u>11,405</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>—</u>	<u>245</u>	<u>245</u>
At 31 March 2024	<u>—</u>	<u>327</u>	<u>327</u>

### 12. Debtors

	2025 £	2024 £
Trade debtors	<u>2,802</u>	<u>3,724</u>



# Dingwall Community Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2025

### 13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	10,139	9,080
Social security and other taxes	134	—
	<u>10,273</u>	<u>9,080</u>

### 14. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £689 (2024: £602).

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>49,530</u>	<u>34,936</u>	<u>(30,876)</u>	<u>53,590</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>42,983</u>	<u>35,523</u>	<u>(28,976)</u>	<u>49,530</u>

### 16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	245	245
Current assets	63,618	63,618
Creditors less than 1 year	(10,273)	(10,273)
<b>Net assets</b>	<u>53,590</u>	<u>53,590</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	327	327
Current assets	58,283	58,283
Creditors less than 1 year	(9,080)	(9,080)
<b>Net assets</b>	<u>49,530</u>	<u>49,530</u>

# **Dingwall Community Centre**

## **Management Information**

**Year ended 31 March 2025**

**The following pages do not form part of the financial statements.**

**Dingwall Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2025**

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations Received	4	30
	<u>4</u>	<u>30</u>
<b>Other trading activities</b>		
Photocopying	4	7
Lets	34,209	35,062
	<u>34,213</u>	<u>35,069</u>
<b>Investment income</b>		
Bank interest receivable	719	424
	<u>719</u>	<u>424</u>
<b>Total income</b>	<u>34,936</u>	<u>35,523</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	23,110	19,925
Pension costs	689	602
Other post-retirement benefits	170	1,885
Light and heat	1,093	1,086
Repairs and maintenance	1,674	2,240
Insurance	238	234
Legal and professional fees	1,115	864
Telephone	945	708
Other office costs	929	348
Depreciation	82	108
Donations	50	97
Training	-	111
	<u>30,095</u>	<u>28,208</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	781	768
	<u>781</u>	<u>768</u>
<b>Total expenditure</b>	<u>30,876</u>	<u>28,976</u>
<b>Net income</b>	<u>4,060</u>	<u>6,547</u>