

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DORNOCH HERITAGE SCIO

I report on the accounts for the year ended 31st March 2024.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Calum Stewart CA
The Institute of Chartered Accountants of Scotland

Goldwells Ltd
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3rd December 2024

DORNOCH HERITAGE SCIO

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31ST MARCH 2024

	Unrestricted	Restricted	31/03/2024	31/03/2023
RECEIPTS				
Donations	£ 2,213.29	£ 9,656.14	£ 11,869.43	£ 14,502.39
Grants	£ 9,272.00	£ 369,664.64	£ 378,936.64	£ 14,609.59
Loan (Heating System)	£ -	£ 5,801.73	£ 5,801.73	£ -
Receipts from fundraising activities	£ 2,355.93	£ 2,924.30	£ 5,280.23	£ 2,428.49
Gross trading receipts	£ 26,080.71	£ -	£ 26,080.71	£ 23,787.68
Income from investments (to capital)	£ 32,292.41	£ -	£ 32,292.41	£ -
Receipts from other charitable activities	£ 4,539.75	£ -	£ 4,539.75	£ 2,355.25
FIT payments	£ 1,141.98	£ -	£ 1,141.98	£ 1,228.80
Gift Aid	£ 2,935.10	£ -	£ 2,935.10	£ 3,057.19
Bank Interest	£ 973.43	£ -	£ 973.43	£ -
Other income	£ 253.09	£ -	£ 253.09	£ -
TOTAL RECEIPTS	£ 82,057.69	£ 388,046.81	£ 470,104.50	£ 61,969.39
PAYMENTS				
Expenses for fundraising activities	£ 1,023.27	£ -	£ 1,023.27	£ 684.00
Gross trading payments	£ 2,608.98	£ -	£ 2,608.98	£ 3,877.33
Payments relating to charitable activities	£ 48,988.91	£ -	£ 48,988.91	£ 47,895.05
Grants and donations	£ 3,532.09	£ -	£ 3,532.09	£ 4,267.75
Governance costs	£ 70.00	£ -	£ 70.00	£ 70.00
Other payments	£ 32.80	£ -	£ 32.80	£ -
SUB-TOTAL	£ 56,256.05	£ -	£ 56,256.05	£ 56,794.13
PAYMENTS RELATING TO ASSET & INVESTMENT MOVEMENT				
Purchase of fixed assets	£ -	£ 232,652.30	£ 232,652.30	£ -
Purchase of investments	£ -	£ -	£ -	£ -
TOTAL PAYMENTS	£ 56,256.05	£ 232,652.30	£ 288,908.35	£ 56,794.13
NET (- PAYMENTS) RECEIPTS TRANSFERS TO/(FROM) FUNDS	£ 25,801.64	£ 155,394.51	£ 181,196.15	£ 5,175.26
(-DEFICIT) SURPLUS FOR YEAR	£ 25,801.64	£ 155,394.51	£ 181,196.15	£ 5,175.26

DORNOCH HERITAGE SCIO

STATEMENT OF BALANCES YEAR ENDED 31ST MARCH 2024

	<u>31/03/2024</u>	<u>31/03/2023</u>
Cash		
Till Float	£ 50.00	£ 50.00
Staff Floats	£ 100.00	£ 100.00
Change Float	£ 193.00	£ 193.00
	£ 343.00	£ 343.00
Bank Accounts		
Bank of Scotland (<i>Museum</i>)	£ 12,548.15	£ 10,177.30
Clydesdale Bank (<i>DHS</i>)	£ 11,642.67	£ 10,004.25
Virgin Money (<i>Hub</i>)	£ 195,743.70	£ 22,664.70
	£ 219,934.52	£ 42,846.25
Investment Accounts		
Hampshire Trust Bank	£ 10,766.40	£ 10,659.80
Hampshire Trust Bank	£ -	£ 20,801.59
Cambridge & Counties	£ -	£ 10,102.55
	£ 10,766.40	£ 41,563.94
TOTAL	£ 231,043.92	£ 84,753.19