

Dundonald Games Society SCIO

Annual Report & Financial Statements 2017

March 2018

Dundonald Games Society SCIO | Scottish Charity Number SC044025



DUNDONALD
Highland Games

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Trustees' Annual Report

For the Year Ended 31st December 2017

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st December 2017.

Reference & Administrative Information

Charity Name

Dundonald Games Society SCIO

Charity Number

SC044025

Principal Office

5 Kilnford Crescent, Dundonald, Ayrshire, Scotland, KA2 9DN

Current Trustees

Louise McCartan	Chair
Elaine McClure	Vice Chair
Steven Easton	Treasurer
Gillian Watson	Secretary

Ruth Anderson	Elected 19 th February 2017
Tricia Bell	
Peter Easton	
Greg Fisher	
David Mansell	
Sarah McCormick	
Debbie McNeil	
Brian Ullrich	

Other Trustees who served during the year

Graeme Dunn	Retired 19 th February 2017
Robert Lind	Until 24 th February 2017
Ross Wilson	Retired 19 th February 2017

Structure, Governance & Management

Constitution

The organisation is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution which was adopted on 30th June 2013. The organisation was granted charitable status by the Office of the Scottish Charity Regulator (OSCR) on 23rd May 2013.

Appointment of Trustees

The management committee, which meets on a regular basis, are the charity's trustees. Membership of the management committee is open to any person aged 16 or over, and who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Trustees are elected at the Annual General Meeting which is normally held in February. Under the constitution there must be a minimum of three and not more than twenty-one elected trustees. The trustees can elect further trustees during the year if they consider it to be in the interest of the organisation to do so.

Management

The trustees are responsible for the strategic direction and governance of the organisation as well as the day-to-day management. The trustees are aware of their responsibilities for Health and Safety, especially for children. The organisation holds comprehensive insurance and maintains a risk assessment register.

Objectives & Activities

Charitable Purposes

The organisation is established for charitable purposes only, and in particular, the objects are:

- i. to promote and preserve Scottish heritage and culture through the promotion of traditional highland games competitions, championships, events and associated activities; and
- ii. to encourage voluntary participation and increase the involvement of individuals in community activity.

Activities

Our activities are all about stimulating the local community's interest in traditional Scottish cultural heritage and encouraging voluntary participation. We achieve this by organising Dundonald Highland Games which provides various highland games contests and attractions to the public. We encourage individuals and families to get involved by organising participatory events such as a road race, football competition; and for children, fun run, pet show and fancy dress. We actively seek volunteers to assist our organisation with all aspects of these events from planning through to delivery.

Achievements & Performance

The 28th Dundonald Highland Games took place on 5th August 2017 and was very well received by competitors and attendants alike. We estimate that approximately 6,500 visitors attended the event.

We had nine entries to the Pipe Band Contest across Grades 2 to 4, and these included Power of Lemania Pipe Band from Switzerland and Highland Thistle Pipe Band from Argentina. The Drum Major and Solo Piping contests were fully subscribed, as was the Highland Dancing Contest. These events were officiated by the Royal Scottish Pipe Bands Association (RSPBA) and the Scottish Official Board of Highland Dancing (SOBHD).

Elsewhere, spectators enjoyed a display of Heavy Events, Open Events and Tug-o-war Contest. Our opening Street Procession and closing Massed Pipe Bands parades were both well received by the public.

In the week leading up to the highland games, we held a Foot Treasure Hunt, Kids Football Tournament, Scottish Athletics 10km Road Race, Adult Football Competition, Kids' Fun Run and Pet Show; all of which were well supported.

Financial Review

Our main source of funding continues to be sponsorship and advertising, patronage and stall fees. We also receive significant revenue from programme and merchandise sales, competition entry fees and other fundraising activities.

Total receipts for the year were £29,845 (2016: £19,983); and total payments for the year were £22,538 (2016: £20,162). The surplus for the year was £7,307 (2016: deficit £179). The increase in receipts was primarily due to a general increase across all sources of income, with a significant increase in fundraising. We also received income during the year relating to previous year's activities. The expenditure is generally in line with the previous year, although there were significant increases in costs relating to stall hire and advertising.

The trustees continue to monitor and control costs, and are satisfied with the financial position at the year end.

Reserves Policy

The trustees' policy is to maintain reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £13,369, which exceeds the target range.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and in particular those relating to the operation and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to any major risk.

Trustees' Responsibilities

Scottish charity law requires the trustees to prepare financial accounts that give a true and fair view of the state of affairs of the organisation and of the income and expenditure for the financial year. In doing so the trustees are required to:-

- i. select suitable accounting policies and apply them consistently;
- ii. make judgements and estimates that are reasonable and prudent;
- iii. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- iv. prepare the accounts on a going concern basis unless it is inappropriate to presume that the organisation will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that all the financial statements comply the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for Future Periods

The trustees intend to continue and develop the activities that the organisation provides for the benefit of the local community.

We are actively considering new ideas and encourage new volunteers to join the organisation at all levels up to and including the management committee.

Approved by the trustees on 4th March 2018 and signed on their behalf by:-

.....
Louise McCartan
Chair

Independent Examiner's Report

For the Year Ended 31st December 2017

Independent Examiner's Report to the Trustees of Dundonald Games Society SCIO

I report on the financial statements of the charity for the year ended 31st December 2017, which are set out on pages 8 to 10.

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 & Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 Regulation 11 of the 2006 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 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:-
 - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

.....
Gordon Edgar

19 Earl Drive
Dundonald
Ayrshire
KA2 9DE

Date:

Statement of Receipts & Payments

For the Year Ended 31st December 2017

	<i>Note</i>	<u>2017</u>	<u>2016</u>
Receipts			
Sponsorship & advertising		7,520	6,599
Patronage		5,291	5,325
Programme & merchandise sales		1,493	598
Stalls		5,235	4,365
Entry fees		1,895	761
Fundraising & other income	4	5,444	2,102
Bank interest		32	233
Income received relating to previous year's activities	5	2,935	-
Total income		29,845	19,983
Payments			
<i>Competitions & events:</i>			
Pipe bands prize money		975	1,455
Parade participation fees		200	200
Highland dancing prize money		120	832
Solo piping prize money		170	290
Heavy events fee		450	450
Tug-o-war prize money		250	250
Football prize money		80	100
Lucky programme prize money		100	100
<i>Facilities:</i>			
Hire of public address system		570	540
Hire of marquees, tables and chairs		3750	3,858
Hire of platform		504	480
Hire of transport		645	510
Hire of council hall & stalls		1801	323
Hire of toilets		696	840
Bar expenses		1688	1,539
Hospitality & catering		528	13
Security & stewarding		770	760
<i>Other expenditure:</i>			
Programme & stationery		1437	1,324
Advertising & marketing		1696	875
Equipment & uniforms		1563	1,515
Insurance		695	692
RSPBA & HD expenses		1800	1007
Trophies, engraving & prizes		1184	940
Gifts & gratuities		866	871
Miscellaneous expenses		-	398
Total expenditure		22,538	20,162
Surplus / (Deficit) for year		7,307	(179)

Statement of Balances

For the Year Ended 31st December 2017

	<i>Note</i>	<u>2017</u>	<u>2016</u>
Bank and cash in hand			
Bank		13,129	6,062
Cash in hand		240	-
Total assets		<u>13,369</u>	<u>6,062</u>
 Represented by			
Balance at start of period		6,062	6,241
Surplus / (Deficit) for year		<u>7,307</u>	<u>(179)</u>
Balance at 31st December 2017		<u><u>13,369</u></u>	<u><u>6,062</u></u>
 Liabilities			
No liabilities at year end		<u>-</u>	<u>-</u>

All funds are unrestricted.

The Notes on page 10 form part of these accounts.

Approved by the trustees on 4th March 2018 and signed on their behalf by:-

.....
Louise McCartan
Chair

.....
Steven Easton
Treasurer

Notes to the Accounts

For the Year Ended 31st December 2017

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

The organisation has no restricted funds.

3 Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2016: Nil). Trustees were paid out of pocket expenses totalling £3,730 (2016: £333) in compliance with the Expenses & Remuneration Policy adopted on 30th June 2013.

4 Fundraising & other income

The Fundraising & other income relates to the following activities:

Casino Night	1,404	
HMRC Gift Aid	1,330	
Bar takings	1,403	
Games Day bottle stall	650	
Tesco bag-packing	350	
Other donations	307	
	<u>5,444</u>	

5 Income received relating to previous year's activities

The income received relating to previous year's activities was sponsorship and advertising receipts of £570; £504 relating to the 10K road race proceeds; and £1,860 Gift Aid received from HMRC relating to the years 2015 and 2016.