

Dundonald Games Society SCIO

Annual Report & Financial Statements 2021

February 2022

Dundonald Games Society SCIO | Scottish Charity Number SC044025



DUNDONALD
Highland Games

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Trustees' Annual Report For the Year Ended 31st December 2021

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 2021.

Reference & Administrative Information

Charity Name

Dundonald Games Society SCIO

Charity Number

SC044025

Principal Office

c/o Dundonald Castle, Dundonald Castle Visitor Centre, Winehouse Yett, Dundonald, Ayrshire, KA2 9HD

Current Trustees

Elaine McClure	Chair
Steven Easton	Treasurer

Ruth Anderson

John Bryson

Peter Easton

Greg Fisher Retired 4th March 2021

Sarah McCormack Retired 4th March 2021

Catherine McGhee Elected 4th March 2021

Debbie McNeil Retired 4th March 2021

Megan Smith Elected 4th March 2021

Suzanne Williams Elected 4th March 2021

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 or March. 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 objectives 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

Due to the ongoing Coronavirus Pandemic and consequent restrictions, we were not able to host our mass event on the playing fields. However, the 32nd Dundonald Highland Games in 2021 did go ahead with a series of small and virtual events. Everything we did was in accordance with the government guidelines around social distancing so that we could keep our community safe but still have lots of fun.

We held a variety of activities including a 10K race, Pet Show, Poetry Contest, Fancy Dress Contest, Scarecrow Competition, Art Competition, and Treasure Hunts.

On Games Day itself, we were able to offer some pipe band music with Troon Blackrock Pipeband supporting, and some very talented displays of highland dancing from Heather Templeton's School of Dance.

Financial Review

Due to the ongoing Coronavirus Pandemic, our income was significantly lower than normal. However, this was offset by a similar considerable reduction in expenditure.

Total receipts for the year were £3,776 (2020: £2,665); and total payments for the year were £4,359 (2020: £2,996). The deficit for the year was £583 (2020: deficit £331).

We are confident that once we are able to resume normal activities, we will be able to attract income from similar sources to previous years. 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 £10,943, 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 24th February 2022 and signed on their behalf by:-

.....
Elaine McClure
Chair

Independent Examiner's Report **For the Year Ended 31st December 2021**

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 2021, 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 2021

	<i>Note</i>	2021	2020
Receipts			
Sponsorship & advertising		1,100	60
Patronage		1,192	1,885
Entry fees		309	629
Fundraising & other income		1,174	90
Bank interest		1	1
		<hr/>	<hr/>
Total income		3,776	2,665
Payments			
Pipe bands		400	-
Hire of transport		400	400
Hospitality & catering		104	200
Staff costs		1,965	1,362
Programme & stationery		52	17
Advertising & marketing		439	109
Equipment & uniforms		158	-
Insurance		393	478
RSPBA & HD expenses		162	77
Trophies, engraving & prizes		72	266
Gifts & gratuities		214	12
Miscellaneous expenses		-	75
		<hr/>	<hr/>
Total expenditure		4,359	2,996
Deficit for year		(583)	(331)

Statement of Balances

For the Year Ended 31st December 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
Bank and cash in hand			
Bank		10,943	10,310
Cash in hand		-	1,216
Total assets		<u>10,943</u>	<u>11,526</u>
Represented by			
Balance at start of period		11,526	11,857
Deficit for year		<u>(583)</u>	<u>(331)</u>
Balance at 31st December 2021		<u>10,943</u>	<u>11,526</u>
Liabilities			
No liabilities at year end		-	-

All funds are unrestricted.

The Notes on page 10 form part of these accounts.

Approved by the trustees on 24th February 2022 and signed on their behalf by:-

.....
Elaine McClure
Chair

.....
Steven Easton
Treasurer

Notes to the Accounts

For the Year Ended 31st December 2021

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 (2020: Nil). Trustees were paid out of pocket expenses totalling £209 (2020: £819) in compliance with the Expenses & Remuneration Policy adopted on 4th March 2018.