

Dundonald Games Society SCIO

Annual Report & Financial Statements 2022

March 2023

Dundonald Games Society SCIO | Scottish Charity Number SC044025



DUNDONALD
Highland Games

Contents

Trustees' Annual Report	3
Reference & Administrative Information	3
Structure, Governance & Management	3
Objectives & Activities	4
Financial Review	5
Plans for Future Periods	6
Independent Examiner's Report	7
Statement of Receipts & Payments	8
Statement of Balances	9
Notes to the Accounts	10

Trustees' Annual Report

For the Year Ended 31st December 2022

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 2022.

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
John Bryson	Vice Chair
Steven Easton	Treasurer

Ruth Anderson	
Peter Easton	
Kevin McAulay	Elected 24 th February 2022
Catherine McGhee	
Colin Meldrum	Elected 24 th February 2022
Megan Smith	Retired 24 th February 2022
Suzanne Williams	

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

Following a couple of difficult years our showcase event returned to its pre-pandemic glory with the 33rd Dundonald Highland Games taking place on 6th August 2022. The Games was very well received by competitors and attendants alike, and we estimate that in excess of 5,000 visitors attended.

We had entries to our Pipe Band Contest across Grades 1 to 4, who performed in various competitive grades providing an afternoon of entertainment for the spectators, and the entries included the Highland Thistle Pipe Band from Argentina.

The majority of pipe bands entered the Drum Major Contest, and the Solo Piping Contest was fully subscribed. We had over 100 dancers perform in 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).

In the Events Arena, spectators enjoyed a superb display of Heavy Events, Open Events and a Tug-of-war Contest. Our opening Street Procession and closing Massed Pipe Bands parades were both well received and supported by the public. In the week leading up to the highland games, we held 10K Road Race, Foot Treasure Hunt, Car Treasure Hunt, Football Tournament, 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 £30,757 (2021: £3,776); and total payments for the year were £27,117 (2021: £4,359). The surplus for the year was £3,640 (2021: deficit £583).

Due to the restricted level of activity during 2021 no meaningful comparative analysis can be made with the previous financial year. However, having returned to normal activity the overall income and expenditure is in line with our budgetary expectations. 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 £14,583, 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 2nd March 2023 and signed on their behalf by:-

Elaine McClure

Elaine McClure
Chair

Independent Examiner's Report For the Year Ended 31st December 2022

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 2022, 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

Gordon Edgar
19 Earl Drive
Dundonald
Ayrshire
KA2 9DE

Date: 02/03/2023

Statement of Receipts & Payments

For the Year Ended 31st December 2022

	<i>Note</i>	2022	2021
Receipts			
Sponsorship & advertising		6,050	1,100
Patronage		7,429	1,192
Programme & merchandise		1,002	-
Stall fees		4,255	-
Entry fees		3,666	309
Fundraising & other income		8,355	1,175
Total income		30,757	3,776
Payments			
Pipe bands & solo piping		2,395	400
Highland dancing		165	-
Heavy events		450	-
Other competitions		310	-
Hire of property & equipment		8,201	-
Hire of transport		690	400
Hospitality & catering		3,042	104
Staff costs		3,854	1,965
Programme & stationery		1,439	52
Advertising & marketing		446	439
Purchase of equipment		868	158
Insurance		736	393
Contest & officials expenses		1,971	162
Trophies, engraving & prizes		2,046	72
Gifts & gratuities		504	214
Miscellaneous expenses		-	-
Total expenditure		27,117	4,359
Surplus / (Deficit) for year		3,640	(583)

Statement of Balances

For the Year Ended 31st December 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Bank and cash in hand			
Bank		13,941	10,943
Cash in hand		<u>642</u>	<u>-</u>
Total assets		<u><u>14,583</u></u>	<u><u>10,943</u></u>
Represented by			
Balance at start of period		10,943	11,526
Surplus / (Deficit) for year		<u>3,640</u>	<u>(583)</u>
Balance at 31st December 2022		<u><u>14,583</u></u>	<u><u>10,943</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 2nd March 2023 and signed on their behalf by:-

Elaine McClure

Elaine McClure
Chair

Steven Easton

Steven Easton
Treasurer

Notes to the Accounts

For the Year Ended 31st December 2022

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 (2021: Nil). Trustees were paid out of pocket expenses totalling £681 (2021: £209) in compliance with the Expenses & Remuneration Policy adopted on 4th March 2018.