

Charity No. SC008747

FINANCIAL STATEMENTS

**DORNOCH HERITAGE SCIO
YEAR ENDED 31ST MARCH 2021**

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2020	To	31	03	2021

Reference and administration details

Charity name	Dornoch Heritage SCIO
Other names charity is known by	Historylinks Museum
Registered charity number	SC008747
Charity's principal address	Historylinks Museum The Meadows DORNOCH Sutherland Postcode IV25 3SF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jerry Bishop	Chair		
2	Tony Rundle	Treasurer		
3	Elizabeth Oakes			
4	Alison Davies OBE			
5	Brian Munro			
6	Andrew Senior			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Written constitution.

Trustee recruitment and appointment

Trustees are elected at the AGM.

Trustees are required to retire on a rotational basis.

Trustees may also be co-opted by the Board between AGMs but must then be elected by our members at the following AGM.

Objectives and activities

Charitable purposes

- 4.1 The advancement of education
- 4.2 The advancement of heritage and culture

Summary of the main activities in relation to these objects

Our main activity remains the operation and maintenance of Historylinks, a fully accredited Museum which is also a VisitScotland 5* Museum attraction.

Complementary to the above, and in keeping with our vision of 'Keeping the Dornoch Story Alive', the charity also maintains a membership of over 230 people (of which over 80% are resident in the IV25 postal district), delivers a programme of talks throughout the winter months, is involved in heritage project work and also does outreach work with our local care homes, schools and our own Young Curators Club.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Needless to say 2020/21 was a very challenging year owing to the effects of Covid. However, despite the effects on overseas tourism the Museum did open thanks to the dedication and commitment of our staff, volunteers and Trustees and the ongoing support of our grant funders. This team effort resulted in:

- Successful opening of Historylinks Museum for part of the year:
 - Earned income more than 50% of 2019 total
 - Gift Aid up over 100% year on year
 - Charity membership up to 239 and income up 18%
- Successfully upgraded the online Historylinks Archives to include video & sound (thanks to funding support from MGS)
- Introduced home working opportunities for staff & volunteers.
- Increased engagement with a worldwide audience through Facebook and new web-based Historylinks Archives.
- New acquisitions and objects added to the Museum catalogue despite difficulties in holding meetings and working in the museum.
- Cataloguing of Coul Links public enquiry papers (including 4 weeks of video evidence and 1,5000 PDF submission files)
- Completion of Longhouse Project (thanks to National Lottery Heritage Fund)
- Successful and popular summer exhibition on Longhouse Project
- Young Curators Club continued to meet & record Covid pandemic
- Phase 2 of the Museum extension project started, funded by Dornoch Common Good Fund. Architect appointed & planning permission applied for following consultation with members.

Financial review

Brief statement of the charity's policy on reserves

The Trustees have a policy of maintaining reserves of around £20,000 - representing more than 6 months running costs.

Additional restricted (ring-fenced) reserves are also held for project purposes as required.

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s) Jerry Bishop

Tony Rundle

Position (e.g. Chair) Chair

Treasurer

Date

10 | 5 | 21

10 / 5 / 21

Independent Examiner's Report For the Year Ended 31 March 2021

Independent Examiner's Report to the Trustees of Dornoch Heritage SCIO

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 6 and 7.

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 ("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:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - 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.

Christine Ross

Christine Ross

Date

24th June 2021

VGS
Alba, Main Street
Golspie
KW10 6TG

DORNOCH HERITAGE SCIO**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2021**

	Unrestricted	Restricted	31/03/2021	31/03/2020
RECEIPTS				
Donations	£ 1,241.67		£ 1,241.67	£ 4,017.18
Grants	£ 19,232.03	£ 25,141.00	£ 44,373.03	£ 26,803.14
Receipts from fundraising activities	£ -	£ -	£ -	£ 1,042.25
Gross trading receipts	£ 10,858.82		£ 10,858.82	£ 23,497.17
Income from investments (to capital)	£ -	£ -	£ -	£ -
Gross receipts from other charitable activities	£ 2,060.00		£ 2,060.00	£ 3,798.05
FIT payments	£ 1,260.74		£ 1,260.74	£ 1,184.92
Gift Aid	£ 1,445.06		£ 1,445.06	£ 700.20
Visit Scotland refund	£ 165.96		£ 165.96	£ -
Special staff services	£ 65.00		£ 65.00	£ -
Nest ~ pension refund	£ -	£ -	£ -	£ 37.48
<u>TOTAL RECEIPTS</u>	<u>£ 36,329.28</u>	<u>£ 25,141.00</u>	<u>£ 61,470.28</u>	<u>£ 61,080.39</u>
PAYMENTS				
Expenses for fundraising activities	£ -	£ -	£ -	£ 727.25
Gross trading payments	£ 2,504.27		£ 2,504.27	£ 3,915.65
Payments relating directly to charitable activities	£ 36,029.48	£ 11,343.56	£ 47,373.04	£ 56,905.37
Grants and donations	£ -	£ -	£ -	£ -
Governance costs	£ 75.00	£ -	£ 75.00	£ 75.00
SUB-TOTAL	£ 38	£ 11,343.56	£ 49,952.31	£ 61,623.27
PAYMENTS RELATING TO ASSET & INVESTMENT MOVEMENT			£ -	£ -
Purchase of fixed assets	£ -		£ -	£ 250.36
Purchase of investments	£ -	£ -	£ -	£ 20,000.00
<u>TOTAL PAYMENTS</u>	<u>£ 38,608.75</u>	<u>£ 11,343.56</u>	<u>£ 49,952.31</u>	<u>£ 81,873.63</u>
NET (- PAYMENTS) RECEIPTS	-£ 2,279.47	£ 13,797.44	£ 11,517.97	-£ 20,793.24
TRANSFERS TO/(FROM) FUNDS				
(-DEFICIT) SURPLUS FOR YEAR	-£ 2,279.47	£ 13,797.44	<u>£ 11,517.97</u>	<u>-£ 20,793.24</u>

DORNOCH HERITAGE SCIO

STATEMENT OF BALANCES AS AT 31ST MARCH 2021

CASH FUNDS

	31st March 2021	31st March 2020
Cash and bank balances at start of year	£ 26,434.15	£ 47,227.39
Surplus (-Deficit) shown on R&P account	£ 11,517.97	-£ 20,793.24
Cash and bank balances at end of year	£ 37,952.12	£ 26,434.15


INVESTMENTS

Details	Fund to which asset belongs	31.3.2021	31.3.2020
Term Deposit	29.12.2018	£ 10,403.44	£ 10,198.90
	24.09.2019	£ 20,367.97	£ 20,000.00

OTHER ASSETS

Details	Fund to which asset belongs	Cost	Current Value	Last Year
Property	Historylinks	£ 237,301.00	£ 237,301.00	£ 237,301.00
Solar Panels	Historylinks	£ 17,749.00	£ 17,749.00	£ 17,749.00
Other furniture & equipment	Historylinks	£ 27,708.41	£ 27,708.41	£ 27,708.41
Artefacts	Historylinks	£ 1,595.36	£ 1,595.36	£ 1,345.00
Trade stock	Historylinks	£ 5,990.00	£ 5,990.00	£ 2,618.00

Approved by the Trustees



Date:

10/5/21

J. Bishop
Chairman

DORNOCH HERITAGE SCIO

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2021

1. Basis of Accounting

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

2. Trustee Remuneration and Expenses

No trustees received any remuneration, and were only reimbursed for eligible expenses in the year.

DORNOCH HERITAGE SCIO

The following pages do not form part of the statutory accounts

DORNOCH HERITAGE SCIO**DORNOCH HERITAGE SOCIETY
RECEIPTS AND PAYMENTS ACCOUNT****Year ended
31.3.21****Year ended
31.3.20****INCOMING RESOURCES**

Donations	£ 260.00	£ 295.00
<u>Receipts from fund-raising activities</u>		
Coffee mornings	£ -	£ 862.25
Other fund-raising (Film Night)	£ -	£ 180.00
<u>Receipts from other charitable activities</u>		
Memberships	£ 2,060.00	£ 1,745.00
Lectures, raffles and Burns Supper	£ -	£ 2,053.05
<u>TOTAL RECEIPTS</u>	<u>£ 2,320.00</u>	<u>£ 5,135.30</u>

OUTGOING RESOURCES**Expenses for fund-raising activities**

Social events	£ -	£ 727.25
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Payments relating directly to charitable activities

Sundries	£ -	£ 1.32
Room Hire/Agricultural Show	£ -	£ 231.20
Grants & donations, Museum	£ -	£ 250.00

Governance costs

Independent examination	£ 37.50	£ 37.50
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<u>TOTAL PAYMENTS</u>	<u>£ 37.50</u>	<u>£ 1,247.27</u>
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<u>DEFICIT (-), SURPLUS FOR YEAR</u>	<u>£ 2,282.50</u>	<u>£ 3,888.03</u>
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Cash & Bank Balances at start of year	£ 17,398.61	£ 13,510.58
Plus surplus / Less deficit (-)	<u>£ 2,282.50</u>	<u>£ 3,888.03</u>
Cash & Bank Balances at end of year	<u>£ 19,681.11</u>	<u>£ 17,398.61</u>

DORNOCH HERITAGE SCIO

HISTORYLINKS MUSEUM RECEIPTS AND PAYMENTS ACCOUNT

Year Ended
31.3.21

Year Ended
31.3.20

INCOMING RESOURCES

Donations

Donations from Dornoch Heritage Society	£ -	£ -
Image Library Sponsorship	£ -	£ 200.00
Other	£ 881.67	£ 3,722.18

Grants

Highland Council (Revenue)	£ 6,272.00	£ 6,273.00
Highland Council ~ Interruption of Business	£ 10,000.00	
Common Good (Extension 2)	£ 6,365.00	
MGS (Image Library up-grade)	£ 1,980.00	
MGS (Re-opening '20)	£ 1,708.00	
MGS (Winter work programme 20/21)	£ 7,030.00	
Museums Galleries Scotland (McCulloch)	£ -	£ 1,079.00
RDGC (YCC)	£ -	£ 190.00
Co-op Community Fund (YCC)	£ 500.00	£ 2,895.14
Tesco Bags of Help (YCC)	£ 1,166.00	
Ward Manager's Discretionary Fund (Civic Regalia)	£ -	£ 500.00
Scottish Land Fund (Extension 1)	£ -	£ 8,166.00
Heritage Lottery Fund (Longhouse)	£ 6,392.00	£ 7,700.00
HMRC (Job Retention)	£ 2,960.03	

Gross Trading Receipts

Museum Counter (cash)	£ 2,108.09	£ 16,532.48
Museum Counter (cards)	£ 7,607.94	£ 6,464.69
Museum Counter (PayPal)	£ 1,075.34	
Booklet Supply for re-sale	£ 67.45	£ 300.00
Gift Aid	£ 1,445.06	£ 700.20

Deposit Interest received (to capital ~ see Balances Statement)	£ -	£ -
Special staff services (Whisky Festival walk)	£ 65.00	
Nest (Employer's contribution pension refund)	£ -	£ 37.48
Visit Scotland (Quality Assurance refund)	£ 165.96	
FIT Payments	£ 1,260.74	£ 1,184.92

TOTAL RECEIPTS

£ 59,050.28

£ 55,945.09

OUTGOING RESOURCES

Gross Trading Payments

Retail stock	£ 2,504.27	£ 3,915.65
Royalties	£ -	£ -

Payments relating directly to charitable activities

Advertising & Marketing	£ 170.37	£ 339.96
Computer Software / Maintenance	£ 485.42	£ 484.51

Credit Card ~ Ann. Fee	£ 32.00	£ 32.00
Electricity	£ 1,511.91	£ 1,931.53
Employer's NI	£ -	£ -
Employer's Pension Contributions	£ 278.54	£ 319.00
Fund-raising Costs	£ -	£ -
Grounds	£ 240.00	£ 240.00
Insurance	£ 2,092.73	£ 2,054.46
Leased equipment	£ -	£ 232.20
Museum equipment	£ 1,458.96	£ 1,425.50
Office equipment	£ 19.99	£ 369.93
Office expenses	£ 488.42	£ 957.92
Postage	£ 181.81	£ 150.69
Professional fees	£ -	£ 309.42
Projects	£ 7,129.87	£ 17,011.16
Rent	£ -	£ -
Re-opening costs 7/2020	£ 1,677.50	£ -
Water Rates	£ 904.43	£ -
Repairs & Maintenance	£ 2,376.21	£ 1,635.45
Recruitment	£ -	£ -
Staff salaries	£ 24,413.44	£ 27,127.32
Staff Training	£ -	£ 255.00
Subscriptions & membership	£ 214.00	£ 102.00
Telephone (incl. Broadband)	£ 1,127.44	£ 1,051.52
Transfer of DHS subs.	£ 40.00	£ -
Travel	£ 40.00	£ 129.28
Websites (includes £1980.00 grant spending)	£ 2,490.00	£ 264.00
Investment (Cambridge & Counties Bank)	£ -	£ -
Investment (Hampshire Trust Bank)	£ -	£ 20,000.00
<u>Governance costs</u>		
Independent examination	£ 37.50	£ 37.50
<u>Purchase of fixed assets</u>		
Plans & sections ~ Dornoch Light Railway	£ -	£ 250.36
<u>TOTAL PAYMENTS</u>	<u>£ 49,914.81</u>	<u>£ 80,626.36</u>
(- DEFICIT) SURPLUS FOR CURRENT YEAR	£ 9,135.47	-£ 24,681.27
Cash & Bank Balances at start of year	£ 9,035.54	£ 33,716.81
Plus surplus / Less deficit -	£ 9,135.47	-£ 24,681.27
Cash & Bank Balances at end of year	<u>£ 18,171.01</u>	<u>£ 9,035.54</u>