

**Charity No. SC008747**

**FINANCIAL STATEMENTS**

**DORNOCH HERITAGE SCIO  
YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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	2021	To	31	03	2022

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				
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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 maintains a membership of over 240 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

The past year was once again very challenging as we recovered from the prolonged effects of Covid. However, the 'can-do' attitude of the dedicated Museum staff and volunteers meant that the Museum once again opened as often as regulations allowed.

The Trustees also continued to meet on a regular basis via Zoom meetings and work for the re-accreditation process is well underway.

Highlights of the year included:

- Very successful reopening of the Museum for part of the year:
  - Earned income up more than 80% on 2020 season (and within 5% of the record years immediately pre-Covid).
  - Gift Aid income up over 35% year on year
- Charity membership up to 245, with over 80% resident locally.
- A successful series of self-financing craft Workshops attracted a new audience to the Museum.
- 240 new records were added to the Historylinks Archives despite limitations on working in the Museum.
- We recruited and inducted three new volunteers for the Archives, which in time will help address the current small backlog.
- We welcomed back four volunteers to front of house duties for the first time since Covid lockdown
- We continued to engage with a worldwide audience through our Facebook page and the Historylinks Archives website.
- Our Young Curators Club continued to meet on a regular basis and as well as curating their first exhibition for the Museum for 2022 season they also helped raise funds for the Museum Extension.

### Financial review

Brief statement of the charity's policy on reserves

The Trustees have a policy of maintaining combined 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	16/6/22	16/6/22.

## **Independent Examiner's Report For the Year Ended 31 March 2022**

### **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 2022, 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 *31 August 2022*

VGS  
Alba, Main Street  
Golspie  
KW10 6TG

**DORNOCH HERITAGE SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2022**

	Unrestricted	Restricted	31/03/2022	31/03/2021
<b>RECEIPTS</b>				
Donations	£ 2,946.24	£ 2,762.97	£ 5,709.21	£ 1,241.67
Grants	£ 21,272.00	£ 16,212.00	£ 37,484.00	£ 44,373.03
Receipts from fundraising activities		£ 1,005.00	£ 1,005.00	
Gross trading receipts	£ 22,552.62		£ 22,552.62	£ 10,858.82
Income from investments (to capital)	£ -	£ -	£ -	£ -
Gross receipts from other charitable activities	£ 26.45		£ 26.45	£ 2,060.00
FIT payments	£ 986.06		£ 986.06	£ 1,260.74
Gift Aid	£ 1,992.85		£ 1,992.85	£ 1,445.06
Visit Scotland refund			£ -	£ 165.96
Special staff services			£ -	£ 65.00
<b>TOTAL RECEIPTS</b>	<b>£ 49,776.22</b>	<b>£ 19,979.97</b>	<b>£ 69,756.19</b>	<b>£ 61,470.28</b>
<b>PAYMENTS</b>				
Expenses for fundraising activities	£ -	£ 702.00	£ 702.00	
Gross trading payments	£ 1,900.44		£ 1,900.44	£ 2,504.27
Payments relating directly to charitable activities	£ 44,138.47	£ 12,883.41	£ 57,021.88	£ 47,373.04
Grants and donations	£ -	£ -	£ -	£ -
Governance costs	£ 70.00	£ -	£ 70.00	£ 75.00
SUB-TOTAL	£ 46,108.91	£ 13,585.41	£ 59,694.32	£ 49,952.31
<b>PAYMENTS RELATING TO ASSET &amp; INVESTMENT MOVEMENT</b>			£ -	£ -
Purchase of fixed assets	£ -		£ -	
Purchase of investments	£ 10,000.00	£ -	£ 10,000.00	
<b>TOTAL PAYMENTS</b>	<b>£ 56,108.91</b>	<b>£ 13,585.41</b>	<b>£ 69,694.32</b>	<b>£ 49,952.31</b>
<b>NET (- PAYMENTS) RECEIPTS TRANSFERS TO/(FROM) FUNDS</b>	<b>-£ 6,332.69</b>	<b>£ 6,394.56</b>	<b>£ 61.87</b>	<b>£ 11,517.97</b>
<b>(-DEFICIT) SURPLUS FOR YEAR</b>	<b>-£ 6,332.69</b>	<b>£ 6,394.56</b>	<b>£ 61.87</b>	<b>£ 11,517.97</b>

**DORNOCH HERITAGE SCIO**

**STATEMENT OF BALANCES AS AT 31ST MARCH 2022**

**CASH FUNDS**

	31st March 2022	31st March 2021
Cash and bank balances at start of year	£ 37,952.12	£ 26,434.15
<b>Surplus (-Deficit) shown on R&amp;P account</b>	<b>£ 61.87</b>	<b>£ 11,517.97</b>
Cash and bank balances at end of year	<b>£ 38,013.99</b>	<b>£ 37,952.12</b>

**INVESTMENTS**

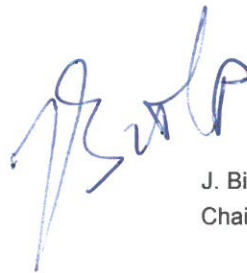
Details	Fund to which asset belongs	31.3.2022	31.3.2021
Term Deposits 29.12.2018	Historylinks	£ 10,502.27	£ 10,403.44
24.09.2019	Historylinks	£ 20,573.06	£ 20,367.97
18.08.2021	Historylinks	£ 10,000.00	£ -

**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	£ 1,595.36

Approved by the Trustees

Date: 16.5.22



J. Bishop  
Chairman



**DORNOCH HERITAGE SCIO**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**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  
31.3.22**

**Year ended  
31.3.21**

**INCOMING RESOURCES**

Donations £ 250.00 £ 360.00

**Receipts from fund-raising activities**

Coffee mornings

Other fund-raising

**Receipts from other charitable activities**

Memberships £ 1,810.00 £ 2,060.00

Lectures, raffles and Burns Supper £ - £ -

**TOTAL RECEIPTS** £ **2,060.00** £ **2,420.00**

**OUTGOING RESOURCES**

**Expenses for fund-raising activities**

Social events

Advertising £ -

**Payments relating directly to charitable activities**

Administration £ - £ -

Sundries £ 40.00

Agricultural Show £ 60.00

Restoration of Town Trail signs £ -

**Grants & donations, Museum**

Transferred to museum £ 11,650.00

**Governance costs**

Independent examination (pd.to VGS) £ 35.00 £ 37.50

**TOTAL PAYMENTS** £ **11,785.00** £ **37.50**

**DEFICIT (-), SURPLUS FOR YEAR** **-£ 9,725.00** £ **2,382.50**

Cash & Bank Balances at start of year £ 19,781.11 £ 17,398.61

Plus surplus / Less deficit (-) **-£ 9,725.00** £ **2,382.50**

Bank Balance at end of year **£ 10,056.11** £ **19,781.11**

**DORNOCH HERITAGE SCIO****HISTORYLINKS MUSEUM  
RECEIPTS AND PAYMENTS ACCOUNT**Year Ended  
31.3.22Year Ended  
31.3.21**INCOMING RESOURCES****Donations**

Donations from Dornoch Heritage Society	£ 1,400.00	
Image Library Sponsorship	£ 200.00	
St. Finbarrs	£ 500.00	
Donations ~ Extension	£ 13,288.48	£ -
Other	£ 1,720.73	£ 881.67

**Grants**

Highland Council	£ 21,272.00	£ 6,272.00
Highland Council - Interruption of Business		£ 10,000.00
Common Good (Extension)	£ 14,000.00	£ 6,365.00
Museums Galleries Scotland		£ 10,718.00
Co-op Community Fund		£ 500.00
Tesco ~ Bags of Help		£ 1,166.00
Heritage Lottery Fund		£ 6,392.00
HMRC ~ Job Retention		£ 2,960.03
Weir Trust (YCC)	£ 962.00	
RDGC (YCC)	£ 250.00	
Hugh Fraser Foundation (YCC)	£ 1,000.00	

**Gross Trading Receipts**

Museum Counter ~ Cash	£ 5,253.79	£ 2,108.09
Museum Counter ~ Cards	£ 12,486.06	£ 7,607.94
Museum Counter ~ PayPal	£ 2,835.87	£ 1,075.34
Booklet Supply for re-sale	£ 166.90	£ 67.45
Gift Aid	£ 1,992.85	£ 1,445.06

**Other Charitable Activities**

Staff Services	£ -	£ 65.00
Fund-raising lunch	£ 1,005.00	
Interest received ~ Extension current account	£ 6.45	
Interest received on investments is incorporated		
Visit Scotland refund		£ 165.96
FIT payments	£ 986.06	£ 1,260.74
Walks & Workshops: Fees	£ 20.00	

**TOTAL RECEIPTS****£ 79,346.19****£ 59,050.28****OUTGOING RESOURCES****Gross Trading Payments**

Shop stock	£ 1,900.44	£ 2,504.27
Royalties		

**Payments relating directly to charitable activities**

Advertising	£ 284.18	£ 170.37
Computer Software/Maintenance	£ 633.82	£ 485.42
Credit Card ~ Ann. Fee	£ 32.00	£ 32.00
Electricity	£ 2,619.25	£ 1,511.91
Employers NI	£ -	

Employers Pension Contribution	£ 290.80	£ 278.54
Fund Raising Costs	£ 250.00	
Fund-raising lunch	£ 702.00	
Grounds	£ 166.00	£ 240.00
Insurance	£ 2,288.51	£ 2,092.73
Investment	£ 10,000.00	
Miss Lyon Exhibition	£ 91.92	
Museum equipment	£ 1,802.04	£ 1,458.96
Office equipment	£ 209.51	£ 19.99
Office expenses	£ 1,208.24	£ 488.42
Postage	£ 205.94	£ 181.81
Professional fees		
Projects	£ 12,863.61	£ 7,129.87
Public-participation events	£ 2,333.38	
Room Hire	£ 125.40	
Re-opening Costs 7/2020		£ 1,677.50
Repairs & Maintenance	£ 2,914.40	£ 2,376.21
Recruitment	£ -	£ -
Staff salaries	£ 25,890.30	£ 24,413.44
Staff training	£ 20.00	
Subscriptions & membership	£ 219.00	£ 214.00
Telephone & Broadband	£ 639.08	£ 1,127.44
Transfer of DHS Subs		£ 40.00
Travel	£ 71.00	£ 40.00
Water Rates	£ 623.50	£ 904.43
Websites	£ 1,140.00	£ 2,490.00
<b><u>Governance costs</u></b>		
Independent examination	£ 35.00	£ 37.50
<b><u>TOTAL PAYMENTS</u></b>	<b><u>£ 69,559.32</u></b>	<b><u>£ 49,914.81</u></b>
<b>(- DEFICIT) SURPLUS FOR YEAR</b>	<b>£ 9,786.87</b>	<b>£ 9,135.47</b>
Cash & Bank Balances at start of year	£ 18,171.01	£ 9,035.54
<b>Plus surplus / Less deficit -</b>	<b>£ 9,786.87</b>	<b>£ 9,135.47</b>
<b>Cash &amp; Bank Balances at end of year</b>	<b><u>£ 27,957.88</u></b>	<b><u>£ 18,171.01</u></b>