

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

I report on the accounts of the charity for the year ended 31st March 2025.

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 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Accounts 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 the course of my examination, no matter has come to my attention 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 Accounts Regulations

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Calum Stewart

Relevant Professional qualification: Chartered Accountant

Address: 10 Knockbreck Street, Tain, IV19 1BJ

Date: 18th September 2025

DORNOCH HERITAGE SCIO**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2025**

	Unrestricted	Restricted	31/03/2025	31/03/2024
RECEIPTS				
Donations	£ 3,824.00	£ 20,186.72	£ 24,010.72	£ 11,869.43
Grants	£ 6,272.00	£ 183,138.45	£ 189,410.45	£ 378,936.64
Loans	£ -	£ -	£ -	£ 5,801.73
Receipts from fundraising activities	£ 3,149.75	£ 250.00	£ 3,399.75	£ 5,280.23
Admissions & Walks	£ 18,231.40	£ -		
Shop Sales	£ 6,917.40	£ -	£ 25,619.80	£ 26,080.71
Invoiced Sales	£ 471.00	£ -		
Income from investments	£ -	£ -	£ -	£ 32,292.41
Membership Fees	£ 3,530.00	£ -	£ 3,530.00	£ 4,539.75
Receipts from other charitable activities	£ 773.28	£ -	£ 773.28	
FIT payments	£ 1,295.46	£ -	£ 1,295.46	£ 1,141.98
Gift Aid	£ 4,680.65	£ -	£ 4,680.65	£ 2,935.10
Bank Interest	£ 595.73	£ -	£ 595.73	£ 973.43
Other income	£ 17,535.03	£ -	£ 17,535.03	£ 253.09
TOTAL RECEIPTS	£ 67,275.70	£ 203,575.17	£ 270,850.87	£ 470,104.50
PAYMENTS				
Expenses for fundraising activities	£ 923.00	£ -	£ 923.00	£ 1,023.27
Gross trading payments	£ 4,062.11	£ -	£ 4,062.11	£ 2,608.98
Payments relating to charitable activities	£ 66,382.28	£ 714.42	£ 67,096.70	£ 48,988.91
Grants and donations	£ -	£ -	£ -	£ 3,532.09
Governance costs	£ 240.00	£ -	£ 240.00	£ 70.00
Other payments	£ -	£ -	£ -	£ 32.80
SUB-TOTAL	£ 71,607.39	£ 714.42	£ 72,321.81	£ 56,256.05
PAYMENTS RELATING TO ASSET & INVESTMENT MOVEMENT				
Heritage Hub Project	£ -	£ 391,272.25	£ 391,272.25	£ 232,652.30
Purchase of investments	£ -	£ -	£ -	£ -
TOTAL PAYMENTS	£ 71,607.39	£ 391,986.67	£ 463,594.06	£ 288,908.35
(-DEFICIT) SURPLUS FOR YEAR	-£ 4,331.69	-£ 188,411.50	-£ 192,743.19	£ 181,196.15

DORNOCH HERITAGE SCIO

STATEMENT OF BALANCES YEAR ENDED 31ST MARCH 2025

	31/03/2025	31/03/2024
Cash		
Cash on hand	£ 842.42	£ -
Till Float	£ 50.00	£ 50.00
Staff Floats	£ 100.00	£ 100.00
Change Float	£ 193.00	£ 193.00
	£ 1,185.42	£ 343.00
Bank Accounts		
Bank of Scotland (<i>Museum</i>)	£ 1,992.38	£ 12,548.15
Clydesdale Bank (<i>DHS</i>)	£ 9,016.83	£ 11,642.67
Virgin Money (<i>Hub</i>)	£ 15,016.73	£ 195,743.70
	£ 26,025.94	£ 219,934.52
Investment Accounts		
Hampshire Trust Bank	£ 11,636.00	£ 10,766.40
	£ 11,636.00	£ 10,766.40
TOTAL	£ 38,847.36	£ 231,043.92

DORNOCH HERITAGE SCIO

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS

HISTORYLINKS HERITAGE HUB ACCOUNTS 2024/25

Income	£ 207,013.40
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Grants	£ 183,138.45
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NLHF 3	£	45,101.00
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NLHF 4	£	29,041.36
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NLHF 5	£	53,299.08
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MGS	£	22,519.00
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Coastal Communities	£	5,000.00
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NLHF 6	£	18,941.86
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NLHF 7	£	9,236.15
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Donations	£ 20,186.72
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Gift Aid	£ 2,842.50
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Fund Raising	£ 250.00
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Interest	£ 595.73
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Expenditure	£ 387,740.37
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Extension Contract	£ 290,277.99
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GMR Henderson	£	108,354.58
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GMR Henderson	£	40,816.43
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GMR Henderson	£	111,348.36
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GMR Henderson	£	18,451.36
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GMR Henderson	£	11,307.26
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Professional Fees	£ 16,061.30
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Torrance (QS)	£	2,460.00
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Scotsafe (CDM)	£	1,200.00
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DACIC (Room Hire)	£	140.50
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HAS	£	836.40
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Blueprint	£	2,400.00
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SF Structures	£	840.00
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Torrance (QS)	£	2,460.00
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HAS	£	554.40
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CFJ Consultants	£	1,250.00
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Wendy West	£	1,250.00
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Blueprint	£	1,200.00
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Torrance (QS)	£	1,230.00
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Goldwells	£	240.00
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Refurbishment	£ 4,256.95
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Fit Out	£ 76,846.26
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Opening Event	£ 227.87
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Transfer (BoS Account)	£ 70.00
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Surplus (Deficit)	-£ 180,726.97
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Opening Balance	VM Account 01/04/2024	£ 195,743.70
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Closing Balance	VM Account 31/03/2025	£ 15,016.73
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