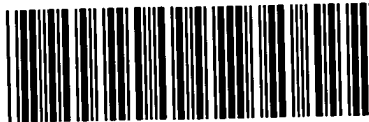


REGISTERED COMPANY NUMBER: SC332446 (Scotland)
REGISTERED CHARITY NUMBER: SC026926

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020
FOR
AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

TUESDAY



SA59BMF4

SCT

25/05/2021

#121

COMPANIES HOUSE

Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

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FOR THE YEAR ENDED 31 JULY 2020**

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**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC332446 (Scotland)

Registered Charity number

SC026926

Registered office

Royal Bank Buildings
Laurencekirk
AB30 1AF

Trustees

Mrs J J Humphrey (resigned 3.3.20)
Mrs E A Leigh (resigned 7.3.20)
K L Newstead
A Noble
L Brooks-Rooney (appointed 7.3.20)
Mrs J Mcalister
Mrs G Mccreadie (appointed 11.3.20)
M Thomson (appointed 7.3.20)
Mrs A Wombwell (appointed 11.3.20)
Mrs F S Pierie

Company Secretary

M Thomson

Independent Examiner

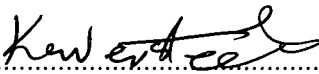
Mrs Arlene Anderson CA
ICAS
Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on14/5/21..... and signed on its behalf by:


.....
K L Newstead - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

I report on the accounts for the year ended 31 July 2020 set out on pages four to twelve.

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. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.



Mrs Arlene Anderson CA
ICAS
Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

Date: 20/8/21

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020**

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1,916	395
Charitable activities	3		
Charitable		9,177	9,783
Other trading activities	2	-	<u>1,722</u>
Total		<u>11,093</u>	<u>11,900</u>
 EXPENDITURE ON			
Raising funds		551	7,812
Charitable activities	4		
Charitable		8,377	7,095
Total		<u>8,928</u>	<u>14,907</u>
NET INCOME/(EXPENDITURE)		<u>2,165</u>	<u>(3,007)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		20,724	23,731
TOTAL FUNDS CARRIED FORWARD		<u><u>22,889</u></u>	<u><u>20,724</u></u>

The notes form part of these financial statements

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 JULY 2020**

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	3,047	3,585
CURRENT ASSETS			
Debtors	9	6,013	6,572
Cash at bank and in hand		<u>14,487</u>	<u>11,567</u>
		<u>20,500</u>	<u>18,139</u>
CREDITORS			
Amounts falling due within one year	10	(658)	(1,000)
NET CURRENT ASSETS		<u>19,842</u>	<u>17,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		22,889	20,724
NET ASSETS		<u>22,889</u>	<u>20,724</u>
FUNDS	11		
Unrestricted funds		<u>22,889</u>	<u>20,724</u>
TOTAL FUNDS		<u>22,889</u>	<u>20,724</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

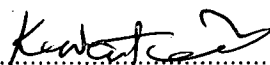
**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET - continued
31 JULY 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

14/5/21
kw.


.....
K L Newstead - Trustee

The notes form part of these financial statements

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

2. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Fundraising events	-	74
Gala	-	1,648
	<u>-</u>	<u>1,722</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2020 £	2019 £
Activity Charitable		
Hall hire	<u>9,177</u>	<u>9,783</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>7,166</u>	<u>1,211</u>	<u>8,377</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	<u>538</u>	<u>633</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	395
Charitable activities	
Charitable	9,783
Other trading activities	1,722
Total	<u>11,900</u>
EXPENDITURE ON	
Raising funds	7,812
Charitable activities	
Charitable	7,095
Total	<u>14,907</u>
NET INCOME/(EXPENDITURE)	<u>(3,007)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	23,731
TOTAL FUNDS CARRIED FORWARD	<u><u>20,724</u></u>

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2019 and 31 July 2020	<u>4,962</u>
DEPRECIATION	
At 1 August 2019	1,377
Charge for year	<u>538</u>
At 31 July 2020	<u>1,915</u>
NET BOOK VALUE	
At 31 July 2020	<u>3,047</u>
At 31 July 2019	<u>3,585</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	5,088	5,665
Prepayments	<u>925</u>	<u>907</u>
	<u>6,013</u>	<u>6,572</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>658</u>	<u>1,000</u>

11. MOVEMENT IN FUNDS

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	20,724	2,165	22,889
TOTAL FUNDS	<u>20,724</u>	<u>2,165</u>	<u>22,889</u>

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,093	(8,928)	2,165
TOTAL FUNDS	<u>11,093</u>	<u>(8,928)</u>	<u>2,165</u>

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
General fund	23,731	(3,007)	20,724
TOTAL FUNDS	<u>23,731</u>	<u>(3,007)</u>	<u>20,724</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,900	(14,907)	(3,007)
TOTAL FUNDS	<u>11,900</u>	<u>(14,907)</u>	<u>(3,007)</u>

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	23,731	(842)	22,889
TOTAL FUNDS	<u>23,731</u>	<u>(842)</u>	<u>22,889</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,993	(23,835)	(842)
TOTAL FUNDS	<u>22,993</u>	<u>(23,835)</u>	<u>(842)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165	395
Grants	<u>1,751</u>	<u>-</u>
	1,916	395
Other trading activities		
Fundraising events	-	74
Gala	<u>-</u>	<u>1,648</u>
	-	1,722
Charitable activities		
Hall hire	<u>9,177</u>	<u>9,783</u>
Total incoming resources	11,093	11,900
EXPENDITURE		
Raising donations and legacies		
Hall Maintenance & repairs	548	7,067
Bank charges	3	1
Subscriptions	<u>-</u>	<u>16</u>
	551	7,084
Other trading activities		
Soup & Sweet	-	28
Gala	-	598
Donation	<u>-</u>	<u>102</u>
	-	728
Charitable activities		
Insurance	1,832	1,786
Light and heat	4,426	2,516
Telephone	226	-
Cleaning	426	1,228
Subscriptions	<u>256</u>	<u>182</u>
	7,166	5,712

This page does not form part of the statutory financial statements

**AUCHENBLAE & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020**

	2020 £	2019 £
Support costs		
Finance		
Plant and machinery	538	633
Governance costs		
Accountancy fees	673	750
Total resources expended	<u>8,928</u>	<u>14,907</u>
Net income/(expenditure)	<u><u>2,165</u></u>	<u><u>(3,007)</u></u>

This page does not form part of the statutory financial statements