

Registration number SC316196

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2010

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Company information

Directors	Alistair F Campbell Graham G Scott Derek Macrae David S Mason Jacqueline A Paske Louise M Robertson	Chairman
Secretary	David S Mason	
Company number	SC316196	
Registered office	Albyn House Union Street Inverness IV1 1QA	
Accountants	Frame, Kennedy & Forrest Albyn House Union Street Inverness IV1 1QA	
Bankers	The Royal Bank of Scotland Inverness Chief Office 29 Harbour Road Inverness IV1 1NU	

DORES COMMUNITY DEVELOPMENT TRUST
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Contents

	Page
Directors' report	1
Accountants' report	2
Profit and loss account	3
Balance sheet	4 - 5
Notes to the financial statements	6 - 7

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Directors' report
for the year ended 31 March 2010

The directors present their report and the financial statements for the year ended 31 March 2010.

Principal activity

The principal activity of the company is to receive and distribute funds for the benefit of the community within the Parish of Dores in Inverness-shire.

Directors

The directors who served during the year are as stated below:

Alistair F Campbell	Chairman	David S Mason	
Laura L Davidson	Resigned (14/12/09)	John Morrison	Resigned (14/12/09)
Graham G Scott		Jacqueline A Paske	
Louise M Robertson		Derek Macrae	
Timothy Seaton	Resigned (14/12/09)		

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 27 September 2010 and signed on its behalf by

David S Mason
Secretary

DORES COMMUNITY DEVELOPMENT TRUST
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**Chartered Accountants' report to the Board of Directors on the
unaudited accounts of DORES COMMUNITY DEVELOPMENT TRUST**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 3 to 7 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 March 2010 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Frame, Kennedy & Forrest
Chartered Accountants
Albyn House
Union Street
Inverness
IV1 1QA

27 September 2010

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Profit and loss account
for the year ended 31 March 2010

		2010	2009
	Notes	£	£
Administrative expenses		(1,840)	(920)
Other operating income		1,548	571
Operating loss	2	<u>(292)</u>	<u>(349)</u>
Other interest receivable and similar income		877	2,477
Interest payable and similar charges		-	(2)
Profit on ordinary activities before taxation		<u>585</u>	<u>2,126</u>
Tax on profit on ordinary activities	3	(132)	(417)
Profit for the year	7	<u>453</u>	<u>1,709</u>

The notes on pages 6 to 7 form an integral part of these financial statements.

Frame Kennedy & Forrest

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Balance sheet
as at 31 March 2010

	Notes	2010		2009	
		£	£	£	£
Current assets					
Debtors	4	64		2,205	
Cash at bank and in hand		81,875		81,164	
		<u>81,939</u>		<u>83,369</u>	
Creditors: amounts falling due within one year					
	5	<u>(382)</u>		<u>(717)</u>	
Net current assets			<u>81,557</u>		<u>82,652</u>
Total assets less current liabilities					
			81,557		82,652
Accruals and deferred income	6		<u>(79,369)</u>		<u>(80,917)</u>
Net assets			<u>2,188</u>		<u>1,735</u>
Reserves					
Profit and loss account	7		<u>2,188</u>		<u>1,735</u>
Members' funds			<u>2,188</u>		<u>1,735</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 6 to 7 form an integral part of these financial statements.

Frame Kennedy & Forrest

DORES COMMUNITY DEVELOPMENT TRUST
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Balance sheet (continued)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2010

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2010; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 27 September 2010 and signed on its behalf by

Alistair F Campbell
Director

The notes on pages 6 to 7 form an integral part of these financial statements.

Frame Kennedy & Forrest

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2010

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2. Operating loss	2010	2009
	£	£
Includes		
Government grants	1,548	571
	<u> </u>	<u> </u>
3. Tax on profit on ordinary activities		
Analysis of charge in period	2010	2009
	£	£
Current tax		
UK corporation tax	132	467
Adjustments in respect of previous periods	-	(50)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	132	417
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
4. Debtors	2010	2009
	£	£
Other debtors	-	55
Prepayments and accrued income	64	2,150
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	64	2,205
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2010

..... continued

5. Creditors: amounts falling due within one year	2010 £	2009 £
Corporation tax	132	467
Accruals and deferred income	250	250
	<u>382</u>	<u>717</u>
6. Accruals and deferred income	2010 £	2009 £
Government grants		
At 1 April 2009	80,917	54,400
Increase in year	-	27,088
	<u>80,917</u>	<u>81,488</u>
Released in year	(1,548)	(571)
At 31 March 2010	<u>79,369</u>	<u>80,917</u>
7. Reserves	Profit and loss account £	Total £
At 1 April 2009	1,735	1,735
Profit for the year	453	453
At 31 March 2010	<u>2,188</u>	<u>2,188</u>
8. Company limited by guarantee		
Every member of the company undertakes to contribute up to one pound sterling to the assets of the company if it should be wound up, for the payment of the company's debts and liabilities.		

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

The following pages do not form part of the statutory accounts.

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

**Detailed trading profit and loss account
and expenses schedule
for the year ended 31 March 2010**

	2010		2009	
	£	£	£	£
Administrative expenses				
Accountancy	250		250	
General expenses	42		99	
Charitable donations - covenanted	1,548		571	
		1,840		920
Other operating income				
Grants released	1,548		571	
		1,548		571
Operating loss		(292)		(349)
Other income and expenses				
Interest receivable				
Bank deposit interest	877		2,477	
		877		2,477
Interest payable				
Bank interest	-		2	
		-		(2)
Net profit for the year		585		2,126