

Registration number SC316196

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2015

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Company information

Directors	Heidi J Seaton Iain F Hall John L Hedger Duncan A Manson David S Mason Angus L Maclaren John Morrison Steve Feltham Barry Cumming Nina Finlay Moirra MacLennan Ewan D Kingham	(Appointed 29th October 2014) (Appointed 29th October 2014) (Resigned 29th October 2014) (Resigned 29th October 2014)
Secretary	David S Mason	
Company number	SC316196	
Registered office	Metropolitan House 31-33 High Street Inverness IV1 1HT	
Accountants	Frame Kennedy Metropolitan House 31-33 High Street Inverness IV1 1HT	
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 - 8

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Directors' report
for the year ended 31 March 2015

The directors present their report and the financial statements for the year ended 31 March 2015.

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:

Heidi J Seaton	Barry Cumming	(Appointed 29th October 2014)
Iain F Hall	Nina Finlay	(Appointed 29th October 2014)
John L Hedger	Moira MacLennan	(Resigned 29th October 2014)
Duncan A Manson	Ewan Kingham	(Resigned 29th October 2014)
David S Mason		
Angus L Maclaren		
John Morrison		
Steve Feltham		

Charitable Donations

During the year the company contributed £2,400 to charities.

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

This report was approved by the Board on 10 September 2015 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 compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given 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 2015 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
Chartered Accountants

Metropolitan House
31-33 High Street
Inverness
IV1 1HT

10 September 2015

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Profit and loss account
for the year ended 31 March 2015

		2015	2014
	Notes	£	£
Administrative expenses		(2,990)	(2,081)
Other operating income		2,400	1,600
Operating loss	2	<u>(590)</u>	<u>(481)</u>
Other interest receivable and similar income		802	728
Profit on ordinary activities before taxation		212	247
Tax on profit on ordinary activities	3	(93)	(70)
Profit for the year	7	<u><u>119</u></u>	<u><u>177</u></u>

The notes on pages 6 to 8 form an integral part of these financial statements.

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Balance sheet
as at 31 March 2015

	Notes	2015		2014	
		£	£	£	£
Current assets					
Debtors	4	-		61,000	
Cash at bank and in hand		164,477		105,665	
		<u>164,477</u>		<u>166,665</u>	
Creditors: amounts falling due within one year					
	5	(513)		(420)	
Net current assets			<u>163,964</u>		<u>166,245</u>
Total assets less current liabilities					
			163,964		166,245
Accruals and deferred income	6		<u>(160,142)</u>		<u>(162,542)</u>
Net assets			<u><u>3,822</u></u>		<u><u>3,703</u></u>
Reserves					
Profit and loss account	7		<u>3,822</u>		<u>3,703</u>
Members' funds			<u><u>3,822</u></u>		<u><u>3,703</u></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 8 form an integral part of these financial statements.

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 2015**

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 2015 ; 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 10 September 2015 and signed on its behalf by

Iain F. Hall
Director

Registration number SC316196

The notes on pages 6 to 8 form an integral part of these financial statements.

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

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. 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	2015	2014
	£	£
Includes		
Grants Released	2,400	1,600
	<u> </u>	<u> </u>
3. Tax on profit on ordinary activities		
Analysis of charge in period	2015	2014
	£	£
Current tax		
UK corporation tax	93	70
	<u> </u>	<u> </u>
	£	£
Other debtors	-	61,000
	<u> </u>	<u> </u>

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

5. Creditors: amounts falling due within one year	2015	2014
	£	£
Corporation tax	163	70
Accruals and deferred income	350	350
	<u>513</u>	<u>420</u>
	<u><u>513</u></u>	<u><u>420</u></u>
6. Accruals and deferred income	2015	2014
	£	£
Grants		
At 1 April 2014	162,542	149,372
Increase in year	-	14,770
	<u>162,542</u>	<u>164,142</u>
Released in year	(2,400)	(1,600)
At 31 March 2015	<u>160,142</u>	<u>162,542</u>
	<u><u>160,142</u></u>	<u><u>162,542</u></u>
7. Reserves	Profit and loss account	Total
	£	£
At 1 April 2014	3,703	3,703
Profit for the year	119	119
	<u>3,822</u>	<u>3,822</u>
At 31 March 2015	<u>3,822</u>	<u>3,822</u>
	<u><u>3,822</u></u>	<u><u>3,822</u></u>

8. Related party transactions

D Seaton, child of H Seaton received a grant of £200 from the company.

DORES COMMUNITY DEVELOPMENT TRUST
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

9. 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.

10. Controlling interest

The company is controlled by its directors.

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 2015**

	2015		2014	
	£	£	£	£
Administrative expenses				
Accountancy	336		380	
General expenses	254		101	
Grants payable	2,400		1,600	
		2,990		2,081
		(2,990)		(2,081)
Other operating income				
Grants released	2,400		1,600	
		2,400		1,600
Operating loss		(590)		(481)
Other income and expenses				
Interest receivable				
Bank deposit interest	802		728	
		802		728
Net profit for the year		212		247