

DUNDEE CIVIC TRUST SCIO
ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2023

<u>2022</u> £		<u>2023</u> £
	GENERAL FUND	
	<u>INCOME</u>	
2,129	Membership Subscriptions	2,209
56	Sales Journal	5
428	Gift Aid – Income Tax Recovered	385
8	Interest Received	19
250	Sponsorship of Newsletter & Journal	300
230	Sponsorship of Web Site	210
<u>10</u>	Donations	<u>10</u>
<u>3,111</u>		<u>3,138</u>
	<u>EXPENDITURE</u>	
-	Posts, Copying and Stationery	389
2,343	Printing & postage Journal	2,563
285	Website hosting	177
279	Insurance	289
-	Net costs of AGM	10
500	DCT Students Design Award	500
-	Design Award Plaques & ceremony	-
-	Scottish Civic Trust Donation	90
-	Donations	290
110	Net cost of Meetings & Outings	360
22	Stripe charges	31
-	Sundry	-
<u>77</u>	Depreciation 15% reducing balance	<u>65</u>
<u>3,981</u>		<u>4,764</u>
(870)	Surplus/(Deficit)	(1,626)
9,222	General Fund Balance at 31 st January 2022	8,192
<u>(160)</u>	Lifetime and Foundation membership transfer	<u>(80)</u>
<u>8,192</u>	General Fund Balance at 31 st January 2023	<u>6,486</u>
	 FOUNDATION AND LIFETIME MEMBERSHIP FUND	
4,800	Balance at 31 st January 2022	5,040
80	Life Membership Fees	-
<u>160</u>	General Fund Transfer Lifetime membership	<u>80</u>
<u>5,040</u>	Balance at 31 st January 2023	<u>5,120</u>
 <u>5,040</u>	 Represented by 64 Lifetime and Foundation members at £80 each	 <u>5,120</u>

**DUNDEE CIVIC TRUST SCIO
STATEMENT OF BALANCES
AT 31ST JANUARY 2023**

<u>2022</u>		<u>2023</u>
<u>£</u>		<u>£</u>
	<u>FUNDS</u>	
8,192	General Fund	6,486
296	Dundee Demolition and Development Project Reserve Fund	296
4,540	Lifetime Membership	4,620
<u>500</u>	Foundation Membership	<u>500</u>
<u>13,528</u>	Total Funds	<u>11,902</u>
	<u>ASSETS</u>	
436	Tangible Fixed Assets - Equipment	371
5,092	Bank of Scotland – Treasurer's Account	3,531
<u>8,000</u>	Scottish Widows Charities 7 day Direct Account	<u>8,000</u>
<u>13,528</u>		<u>11,902</u>

TRUSTEES RESPONSIBILITIES

The trustees are required by law to prepare financial statements which give a true and fair view of the state of affairs of the trust at the end of the financial year and of its results for the year.

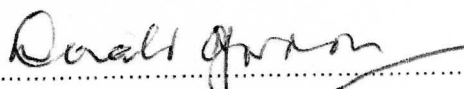

In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the trust and to prevent and detect fraud and other irregularities.

The accounts were approved by the Board on 20 February 2023

For and on behalf of the Committee

 Chairman
 Treasurer

Dundee Civic Trust SCIO**Statement of Financial Activities for the year ended 31st January 2023**

	General Fund	Demolition and Develop. Photo Project	Lifetime Membership	Foundation Membership	Total 20223	Total 2022
Income						
Subscriptions/Memberships	2,209	-	-	-	2,209	2,209
Gift Aid	385	-	-	-	385	428
Interest Received	19	-	-	-	19	8
Newsletter Sponsorship	300	-	-	-	300	250
Website Sponsorship	210	-	-	-	210	230
Donations	10	-	-	-	10	10
Sales Journal & Book	5	-	-	-	5	56
	<u>3,138</u>	-	-	-	<u>3,138</u>	<u>3,191</u>
Expenditure						
Postage and Stationery	389	-	-	-	389	365
Printing Journal & Book	2,563	-	-	-	2,563	2,343
Website	177	-	-	-	177	285
Insurance	289	-	-	-	289	279
Net Costs of AGM	10	-	-	-	10	-
Presentations	-	-	-	-	-	-
DCT Students Design Award	500	-	-	-	500	500
Travel Expenses	-	-	-	-	-	-
Net Cost of Meetings and Outings	360	-	-	-	360	110
Donations	380	-	-	-	380	-
Stripe charges	31	-	-	-	31	22
Sundries	-	-	-	-	-	-
Depreciation	65	-	-	-	65	77
	<u>4,764</u>	-	-	-	<u>4,764</u>	<u>3,981</u>
Surplus/(Deficit)	1,626	-	-	-	(1,626)	(790)
Fund Balance at 31/01/22	8,192	296	4,540	500	13,528	14,318
Development Fund Transfer	-	-	-	-	-	-
Lifetime Membership Fund Transfer	(80)	-	80	-	-	-
Fund Balance at 31/01/23	<u>6,486</u>	<u>296</u>	<u>4,620</u>	<u>500</u>	<u>11,902</u>	<u>15,528</u>

Note: The Photo Project Fund is restricted, all other funds are unrestricted

DUNDEE CIVIC TRUST SCIO NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

1. The Accounts are prepared on a Receipts & Payments basis.
2. Reserves consisting of Lifetime Membership and Foundation Membership are considered sufficient to cover any unforeseeable expenditure.
3. All monies are held in the Bank of Scotland Treasurer's Account and Interest earned is credited to the General Fund.
4. Any application for Grants compatible with the Aims and Objectives of Dundee Civic Trust SC10 will be dealt with by the Committee on an ad hoc basis.
5. Adequate insurance cover is taken out with the Aviva Charity Scheme thus ensuring that any risks to the Trust are kept to an absolute minimum.

NOTES TO THE ACCOUNTS

1. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 February 2022	2,514	2,514
Additions	<u>—</u>	<u>—</u>
At 31 January 2023	<u>2,514</u>	<u>2,514</u>
Depreciation		
At 1 February 2022	2,078	2,078
Charge for the year	<u>65</u>	<u>65</u>
At 31 January 2023	<u>2,143</u>	<u>2,143</u>
Net book value		
At 31 January 2023	<u>371</u>	<u>371</u>
At 31 January 2022	<u>436</u>	<u>436</u>

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Equipment 15% reducing balance

DUNDEE CIVIC TRUST SCIO
Scottish Charity Number: SC001399

Independent Examiner's Report

For the year Ended 31 January 2023

Independent Examiner's Report to the Trustees of Dundee Civic Trust SCIO

I report on the financial statements of the charity for the year ended 31st January 2023 which are attached.

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 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.

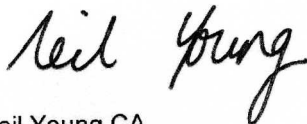
Basis of independent Examiner's Statement

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.



Neil Young CA

Date

02/03

2023

Bird Simpson & Co
Chartered Accountants
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Dundee
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