

**Independent Examiner's Report to the Trustees of Killin Dramatic Club
Recognised Scottish Charity Number SC024163**

I report on the accounts of the charity for the year ended 30 June 2020

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 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

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 comply with Regulation 9 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.

Name:

[Redacted]

Signed:

[Redacted]

Relevant Professional qualification/professional body:

Address:

c/o

[Redacted]

Date:

20/9/20

KILLIN DRAMATIC CLUB SC024163

RECEIPTS AND PAYMENTS
ACCOUNT FOR THE PERIOD 1st JULY 2019 TO 30th JUNE 2020

CURRENT ACCOUNT

<u>RECEIPTS</u>	2020	2019	<u>PAYMENTS</u>	2020	2019
Productions	6989.89	5759.51	Equipment purchase	1948.16	8667.08
Grants restricted funds	0.00	5500.00	Hire of premises	3579.00	3572.00
Fundraising	1968.55	5843.21	Productions (One Act, Tour)	190.49	278.40
Advertising	1010.00	837.50	Fundraising costs	732.94	178.08
For SCDA	0.00	37.12	Costumes & make-up	1295.27	1422.82
Membership fees	847.50	672.50	Hire charges	331.80	198.00
Burns Supper	179.18	82.98	Donations	85.00	1011.19
Donations	991.50	1498.50	Stage materials & props	1156.43	856.60
Gift Aid Tax	436.42	316.43	Merchandise	332.23	0.00
One Act Play	86.00	189.44	Insurance	1080.52	1080.52
Sundry	110.39	11.00	Catering	759.26	891.80
Hoodie sales	225.00	32.00	Licences & Royalties	185.00	376.40
Transfers in	0.00	82.06	Burns Supper	110.00	77.00
Cancelled cheque	0.00	17.00	Hoodies	180.00	26.00
			Subscriptions	50.00	50.00
			Sundry	147.36	19.89
			For SCDA	0.00	37.12
			Programmes, copying etc.	446.09	391.95
			Purchase of plays, music	94.17	20.28
			PayPal fees	12.86	1.12
			Workshop	0.00	165.00
			Transfers out	63.86	0.00
				12780.44	19321.25
Bank balance b/f	5962.18	4404.18	Bank balance c/f	6051.17	5962.18
			Cheques outstanding	-25.00	0.00
	18806.61	25283.43		18806.61	25283.43

KILLIN DRAMATIC CLUB SC024163

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st JULY 2019 TO 30th JUNE 2020

BURNS SUPPER ACCOUNT
Restricted fund

<u>INCOME</u>	2020	2019	<u>EXPENDITURE</u>	2019	2019
Bank interest	0.36	0.36			
Other	0.00	0.00	Other	0.00	0.00
Transfers in	63.86	0.00	Transfers out	0	82.06
Bank balance b/f	<u>659.20</u>	<u>740.90</u>	Bank balance c/f	<u>723.42</u>	<u>659.20</u>
	<u>723.42</u>	<u>741.26</u>		<u>723.42</u>	<u>741.26</u>

KILLIN DRAMATIC CLUB SC024163

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1st JULY 2019 TO 30th JUNE 2020

SUMMARY OF ALL ACCOUNTS

<u>RECEIPTS</u>	2020	2019	<u>PAYMENTS</u>	2020	2019
Productions, Festivals & Workshops	7075.89	5948.95	Productions, Festivals & Workshops	8369.74	8173.25
Grants	0.00	5500.00	Donations	85.00	1011.19
Fundraising	2193.55	5875.21	Insurance	1080.52	1080.52
Advertising	1010.00	837.50	Burns Supper Costs	110.00	77.00
Membership fees	847.50	672.50	For SCDA	0.00	37.12
Burns Supper	179.18	82.98	PayPal fees	12.86	1.12
Donations	991.50	1498.50	Total cost of charitable activities	9658.12	10380.20
Gift Aid Tax	436.42	316.43	Fundraising costs	912.94	204.08
SCDA collections	0.00	37.12	Sundry	147.36	19.89
Sundry	110.39	11.00	Subscriptions	50.00	50.00
Bank interest	0.00	0.00	Total administrative costs	1110.30	273.97
main deposit	0.36	0.36	Equipment/asset purchase	1948.16	8667.08
Total Income	12844.79	20780.55	Total Expenditure	12716.58	19321.25
Debit for the year	0.00	0.00	Surplus for the year	128.21	1459.30
	<u>12844.79</u>	<u>20780.55</u>		<u>12844.79</u>	<u>20780.55</u>

KILLIN DRAMATIC CLUB

Statement of Balances as at 30th June 2020

Restricted Fund - Burns Supper Account

Bank Deposit Account b/f	659.20	740.90
Deposit Interest	0.36	0.36
Other	0.00	0.00
Transfer In	63.86	0.00
	<u>723.42</u>	<u>741.26</u>

Main Fund

Bank Current Account b/f	5962.18	4421.18
(Deficit)/Surplus for the year	127.85	1458.94
Transfer In/out	-63.86	82.06
	<u>6026.17</u>	<u>5962.18</u>

Note 1

£1,500 received in grants was carried forward to the year as restricted funds.

This was all spent in the year.

Note 2

Within our main account balance carried forward is £685 of restricted funds

This is our Youth Fund.



Sign

Dated... 26/07/20

Transfer Out	0.00	82.06
Other	0.00	0.00
Bank Deposit Account c/f	723.42	659.20
	<u>723.42</u>	<u>741.26</u>

Cheques outstanding	-25.00	0.00
Bank Current Account c/f	6051.17	5962.18
	<u>6026.17</u>	<u>5962.18</u>

Assets other than bank accounts, investments

Bought 12/13

Gazebos	139.00
Mike kit	136.95
Ladders	255.00
Braces & weights	165.01
Cables	76.80

Bought 13/14

Only sundry items

Bought 14/15

Trailer	3876.00
Staging	288.18

Bought 15/16

Garment rails	53.98
Cables, wiring	54.83
Smoke machine	25.41

Bought 16/17

Portable sound kit	279.88	returned for refund May 2018
Gazebos	45.00	
Lanterns, gobos etc	304.12	
PSU for desk	81.00	
Pole for trailer	54.00	
Smoke machine	29.44	

Bought 17/18

Cable cover	24.99
Snow machine	59.98
Portable sound kit	219.00
Lanterns	154.99
Scaffold wheels	235.78

Bought 18/19

Moving lights & pars	496.80
LED lights & desk	7331.89
Flightcase	469.20
Card reader	54.00
Sundry electrical	149.29
Swivel arms	135.91
Smoke machine	29.99

Bought 19/20

LED lanterns	1620.00
Data cabinet for wiring in attic	197.42
Sundry cables/storage	54.46
Trolleys & sundry cables	76.28

KILLIN DRAMATIC CLUB

Report and accounts for the year ended 30th June 2020

Recognised Scottish Charity Number SC024163

Trustees:

The present office bearers are:

Myrica Reid, Glenda Mardon, Alexandra Tigwell, and Lesley Syme

Committee members: Susan Fraser, Gordon Hibbert and Colin Hay

The Trustees (known as “the committee”) are appointed by the members at our Annual General Meeting, which is held in August/September each year.

Contact details:

The Club can be contacted at the following address: c/o Lesley Syme

Loch Tay Cottage, Killin, FK21 8UH

Killin Dramatic Club is a charitable unincorporated association.

Our purposes, as recorded in our constitution, are to advance the education of the public in the dramatic arts by presentation of dramatic performances and other related activities.

In the year, we continued to follow our aims with the 25th annual pantomime which was artistically and financially successful, and we had one entry in the SCDA one act festival, and other ventures. Festival work develops our theatre skills and monitors our progress. Sadly, our activities were curtailed by the arrival of COVID-19.

We once again had a strong youth membership for the year but as in the previous year, the age structure made a youth play difficult. Eloise Murray acted as the representative for the youth section during the year.

We invested in new LED lighting for the main stage area. This used up the balance of funds we had set aside for this purpose.

Our bank balance was healthy at £6,026.17 at the year end, but this includes £685 of restricted funds (to be spent on a youth activity), leaving £5,341.17 free funds.

Should circumstances allow a production in the next year then we will have heavier expenditure in order to comply with probable regulations and will be glad of this “cushion”.

The Club continues to hold funds to organise an annual Burns Supper free of charge for senior citizens of Killin. This fund is currently healthy and is secure for several years. This is designated as a restricted fund in the accounts.

No remuneration of any kind was paid to any office bearer or committee member (the trustees).

The accounts for the year are attached and form part of this report.

This report was approved by the committee

Signed, on behalf of the Committee


Lesley Syme Treasurer

Date: 26/09/20