

Dalwhinnie Community Development Trust

Accounts

Year ended 31 March 2021

Dalwhinnie Community Development Trust

Accountant's Report

For The Year Ended 31 March 2021

In accordance with your instructions, we have prepared the accounts from the accounting records, information and explanations provided to us.

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

You have approved and acknowledged your responsibility for these accounts.

Signed



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13 May 2021

Michael Revels & Co

Accountants & Business Advisors

Ladhope Vale House

Ladhope Vale

Galashiels

Selkirkshire

TD1 1BT

Dalwhinnie Community Development Trust

Income and Expenditure Account

For the year ended 31 March 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Income -		
Café	-	14,467
Running Costs Grant	500	500
Share of Water & Electricity	-	-
Hall Rental	-	760
Stock in Hand	1,377	756
Donations	6	578
Other Income	810	-
Other Grants	<u>16,671</u>	<u>-</u>
	<u>19,364</u>	<u>17,061</u>
Expenditure -		
Insurance	564	-
Heat & Light	187	2,120
Repairs & Maintenance	2,260	2,166
Water Rates	103	495
Employment	-	8,244
Café	-	3,520
Accounts JE	80	50
Legal	-	452
Accountancy fees	420	-
Sign	-	525
Other Expenses	<u>30</u>	<u>238</u>
	<u>3,644</u>	<u>17,810</u>
Net Surplus (Deficit)	<u>15,720</u>	<u>749</u>

Dalwhinnie Community Development Trust

Balance Sheet

For the year ended 31 March 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Opening Balance	9,313	10,062
Net Surplus / (Deficit)	<u>15,720</u>	<u>(749)</u>
Closing Balance	<u>25,033</u>	<u>9,313</u>
Held as -		
Furniture and Equipment	861	-
Bank	23,205	8,537
Stock	1,377	756
Cash	<u>10</u>	<u>20</u>
	<u>25,453</u>	<u>9,313</u>
Accrued charges	<u>420</u>	=
	<u>25,033</u>	<u>9,313</u>

Dalwhinnie Community Development Trust

Make up of figures in 31 March 2021 Accounts

Other Grants

£		
10,000.00	Highland Council	4/5
4,000.00	Highland Council	26/2
2,000.00	Highland Council	21/3
386.10	VABS Card Fund	18/05
(386.10)	Paid to DCC	27/5
356.40	VABS Card Fund	17/8
(356.40)	Paid to C Blair	2/9
<u>670.76</u>	VABS Recovery Fund	21/3
<u>16,670.76</u>		

Repairs & Maintenance

£	
27.47	Cash payments
90.00	Spraying
61.83	Chubb Security
485.00	Joiner
136.00	E Carr – Maintenance
32.94	1 st Aid Kit
756.00	Opening Stock
464.93	McGregor's PPE
<u>205.83</u>	E Carr PPE
<u>2260.00</u>	

Note:

We have shown the Village Hall figures for the year ended 2020 just to highlight the comparison.