

Company Number: SC299349

Charity Number: SC037549

THE DUMBARTON CASTLE SOCIETY

STATEMENT OF ACCOUNTS

For the year ended 31 March 2016

TUESDAY



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COMPANIES HOUSE

THE DUMBARTON CASTLE SOCIETY

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THE DUMBARTON CASTLE SOCIETY

REPORT OF THE DIRECTORS

For the year ended 30 June 2016

The Directors who are Trustees for the Group present their annual report and financial statements of the charity for the year ended 31 March 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The objects of the company is to educate the public in the historical significance of Dumbarton Castle, including the education of school children and other students, by promoting public awareness, encouraging use of the Castle' assisting Historic Scotland in the management thereof, researching the history of the Castle, encouraging and helping to arrange the display of silver, artefacts etc. of the Dunbartonshire Volunteers and the Argyll and Sutherland Highlanders, and by undertaking other activities, approved by Historic Scotland, in furtherance of the foregoing objects.

The Committee appreciates the help and support provided by all the volunteers.

Financial Review

No financial activities took place during other than minor items of expenditure.

Risk Management

The committee has assessed the major risks to which the charity is exposed, in particular those related to the operation and finances of the charity and is satisfied that systems are in place to mitigate exposure to the major risks.

Reserves Policy

Given the level of activity of the charity and the lack of an income stream, it is difficult for the Trustees to formulate a meaningful reserves policy. The Trustees however will not commit the charity to any expenditure unless there are sufficient funds to meet this expenditure.

Plans for the Future

The Dumbarton Castle Society will continue to play an active role in the regeneration of Dumbarton Castle, working in partnership with Historic Scotland and West Dunbartonshire Council. We are actively involved in the plans for improved access paths, the illumination of Castle and pathways, and on plans to increase the enjoyment and visitor experience of a visit to this historic treasure.

Structure, Governance and Management

The company was incorporated as a company limited by guarantee on 22 March 2006. The liability of the members is limited to £1 each.

The day to day running of the Charity lies with the Treasurer who reports directly to the Board at regular Trustees' meetings throughout the year. The Trustees are presented with both financial and operational information at these Board meetings.

THE DUMBARTON CASTLE SOCIETY
REPORT OF THE DIRECTORS (Continued)
For the year ended 31 March 2016

Reference and Administrative Information

Trustees

Paul G Neeson	Chairperson
Lumsden Mathieson	Secretary (appointed 15 March 2016)
George Campbell	
Donald D G Hardie	
James N Macrae	Resigned 25 August 2016
Keith W MacIntosh	Resigned 15 March 2016
George S Grindlay	Resigned 16 March 2016

Principal office

27 Dumbuck Crescent
Dumbarton
G82 1EJ

Independent examiner

Alexander Johnston CA
Chartered Accountant
9 Williamwood Park
Netherlee
Glasgow
G44 3TD

Bankers

Bank of Scotland

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

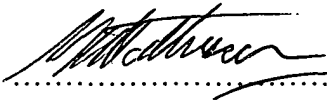
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

THE DUMBARTON CASTLE SOCIETY
REPORT OF THE DIRECTORS (Continued)
For the year ended 31 March 2016

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This Report was approved by Board on 11 December 2016 and signed on its behalf by:



.....

Lumsden Mathieson
Secretary

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE DUMBARTON CASTLE SOCIETY**

I report on the accounts of the Charity for the year ended 31 March 2016 which are set out on pages 5 to 9.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

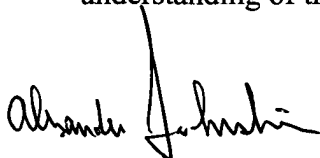
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 (as amended), and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.



Alexander Johnston
Chartered Accountant
9 Williamwood Park
Netherlee
Glasgow
G44 3TD

11 December 2016

THE DUMBARTON CASTLE SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2016

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Income and Endowments		-	-	-	-
Total Income		-	-	-	-
Expenditure on Charitable Activities		53	-	53	13
Total Expenditure		53	-	53	13
Net Income (Expenditure)		(53)	-	(53)	(13)
Transfers		-	-	-	-
Net movement in funds		(53)	-	(53)	(13)
Reconciliation of funds					
Total funds brought forward		113	-	113	126
Total funds carried forward	3.	<u>60</u>	<u>-</u>	<u>60</u>	<u>113</u>

The notes on pages 8 and 9 form part of these accounts

THE DUMBARTON CASTLE SOCIETY

BALANCE SHEET

As At 31 March 2016

	Notes	2016 £	2015 £
ASSETS			
Cash at Bank		60	113
		<u>60</u>	<u>113</u>

Represented by:

FUNDS			
Unrestricted Funds	3.	60	113
Restricted Funds		-	-
		<u>60</u>	<u>113</u>
		<u>60</u>	<u>113</u>

The notes on pages 8 and 9 form part of these accounts

THE DUMBARTON CASTLE SOCIETY

BALANCE SHEET (Continued)

As At 31 March 2016

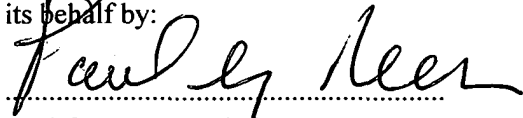
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with section 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 11 December 2016 and were signed on its behalf by:



Paul G Neeson - Chairperson



Lumsden Mathieson - Trustee

The notes on pages 8 and 9 form part of these accounts

THE DUMBARTON CASTLE SOCIETY

NOTES TO THE ACCOUNTS For the year ended 31 March 2016

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

b) Donations, legacies and similar incoming resources

Donations, grants, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

c) Outgoings

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The Group is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

d) Fund Accounting

Unrestricted General Funds

These are funds which can be used in accordance with the Charitable objects at the discretion of the Trustees.

Restricted Funds

These are funds that have been donated to the charity for a specific purchase and cannot be utilised for any other purpose other than that donated.

2. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year no Trustees received remuneration or re-imbursement of expenses from the charity (2015: None).

No Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

THE DUMBARTON CASTLE SOCIETY

NOTES TO THE ACCOUNTS (Continued) For the year ended 31 March 2016

3. FUNDS

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balance £
Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General Funds	113	-	(53)	-	60
Total Funds	<u>113</u>	<u>-</u>	<u>(53)</u>	<u>-</u>	<u>60</u>

All funds received and expended in the current and prior year are unrestricted general funds.

4. RELATED PARTY TRANSACTIONS

The Trustees consider that there have been no related party transactions during the year.

5. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.00.