

DECHMONT COMMUNITY COUNCIL

ANNUAL ACCOUNTS 2022 – 2023

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- **STATEMENT OF RECEIPTS & PAYMENTS**
- **INDEPENDENT EXAMINER'S REPORT**

DECHMONT COMMUNITY COUNCIL

Receipts & Payments Statement for the Period 01/04/2022 - 31/03/23

	Unrestricted 2022-23	Restricted 2022-23	TOTAL 2022-23	Total 2021-22
Receipts:	£	£	£	£
Grants - West Lothian Council	285	800	1,085	285
Grants - Counsellor's Disbursements	800	-	800	0
Donation: Lodge Buchan St John	250	-	250	0
Bank Interest	-	-	0	0
Bank Compensation	-	-	0	400
Miscellaneous Receipts	-	-	0	0
	<u>1,335</u>	<u>800</u>	<u>2,135</u>	<u>685</u>
Sale of Fixed Assets & Investments	-	-	0	0
	<u>1,335</u>	<u>800</u>	<u>2,135</u>	<u>685</u>

Payments:

Data Protection Registration	35	-	35	0
Preparation of Annual Accounts	20	-	20	20
Village Improvements - planters & baskets	-	800	800	1,682
Defibrillator maintenance	-	-	0	51
Remembrance Memorial	102	-	102	87
Membership & Licences	-	-	0	65
Website	-	-	0	177
Zoom	-	-	0	86
Stationery / Consumables	-	-	0	14
Printing: leaflets & forms	433	-	433	118
Miscellaneous expenditure	-	-	0	0
	<u>590</u>	<u>800</u>	<u>1,390</u>	<u>2,300</u>

Surplus / (Deficit) for year

	<u>745</u>	<u>0</u>	<u>745</u>	<u>(-1,615)</u>
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Statement of Balances at 31st March 2023:

	Unrestricted 2022-23	Restricted 2022-23	TOTAL 2022-23	Total 2021-22
	£	£	£	£
Bank and cash at Start:				
Bank balances b/fwd at 31/03/2022	2,074	0	2,074	3,689
Cash in hand at start	-	-	0	0
Surplus / (Deficit) for the year	745	0	745	(-1,615)
Closing balances	<u>2,819</u>	<u>0</u>	<u>2,819</u>	<u>2,074</u>

Represented by:

Cash funds as at 31/03/2023


Bank Current Account (RBS)	2,819	-	2819	2,074
Cash in hand	-	-	0	0
	<u>2,819</u>	<u>0</u>	<u>2,819</u>	<u>2,074</u>

DECHMONT COMMUNITY COUNCIL
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	2022-23	2021-22																																								
	£	£																																								
Investments - None	<u>0</u>	<u>0</u>																																								
Other Assets : (Depreciated @20% p.a.)																																										
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <thead> <tr> <th>Purchased</th> <th>Original Cost £</th> <th>Book Value £</th> <th>Book Value £</th> </tr> </thead> <tbody> <tr> <td>2016-17</td> <td style="text-align: right;">972</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>2016-17</td> <td style="text-align: right;">60</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>2017-18</td> <td style="text-align: right;">1,704</td> <td style="text-align: right;">0</td> <td style="text-align: right;">341</td> </tr> <tr> <td>2017-18</td> <td style="text-align: right;">792</td> <td style="text-align: right;">0</td> <td style="text-align: right;">158</td> </tr> <tr> <td>2017-18</td> <td style="text-align: right;">783</td> <td style="text-align: right;">0</td> <td style="text-align: right;">157</td> </tr> <tr> <td>2018-19</td> <td style="text-align: right;">1,868</td> <td style="text-align: right;">397</td> <td style="text-align: right;">794</td> </tr> <tr> <td>2019-20</td> <td style="text-align: right;">2,610</td> <td style="text-align: right;">1,004</td> <td style="text-align: right;">1,506</td> </tr> <tr> <td>2019-20</td> <td style="text-align: right;">31,061</td> <td style="text-align: right;">12,424</td> <td style="text-align: right;">18,637</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>13,826</u></td> <td style="text-align: right;"><u>21,593</u></td> </tr> </tbody> </table>	Purchased	Original Cost £	Book Value £	Book Value £	2016-17	972	0	0	2016-17	60	0	0	2017-18	1,704	0	341	2017-18	792	0	158	2017-18	783	0	157	2018-19	1,868	397	794	2019-20	2,610	1,004	1,506	2019-20	31,061	12,424	18,637			<u>13,826</u>	<u>21,593</u>	
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- Floral Street Planters (x5)																																										
- Hose & fittings																																										
- World Wars Memorial Benches (x2)																																										
- Memorial Garden Planters (large) (x3)																																										
- Memorial Garden Planters (small) (x4)																																										
- Defibrillator																																										
- Hanging baskets (incl fbings)																																										
- Village Sculptures (2)																																										
Liabilities - None	<u>0</u>	<u>0</u>																																								
Contingent Liabilities - None	<u>0</u>	<u>0</u>																																								

Notes to the Accounts
 None

Approved by the trustees on 24/04/ 2023 and signed on their behalf


 Chair


 Treasurer

Independent examiner's report on the accounts v2

Report to the trustees/members of

DECHMONT COMMUNITY COUNCIL

Registered charity number

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1 st	April	2022	to	31	March	2023

Set out on pages

1 - 2

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) 2005 Act 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 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.

Signed:



Date:

6th May 2023

Name:

John Graham

Relevant professional qualification(s) or body (if any):

Member of the Chartered Institute of Bankers in Scotland (MCIBS)

Address:

18 Park Road
Broxburn
EH52 5RF

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

None