

**Scottish Community Drama Association
Receipts and Payments Account
for the year ended 30 June 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Total £
Receipts					
Donations	2	30,292	3,860	34,152	28,373
Grants	3	17,500	0	17,500	0
Receipts from fundraising activities	4	6,552	0	6,552	2,997
Gross trading receipts	5	387	0	387	2,513
Investment income	6	319	0	319	469
Gross receipts from other charitable activities	7	5,313	0	5,313	22,415
Total receipts		60,363	3,860	64,223	56,767
Payments					
Expenses for fundraising activities	8	6,467	0	6,467	7,201
Gross trading payments	9	1,429	0	1,429	1,238
Payments relating directly to charitable activities	10	30,572	0	30,572	38,674
Governance costs					
Independent examination		600	0	600	720
Other	11	7,566	0	7,566	10,015
		46,634	0	46,634	57,848
Payments relating to asset and investment movements					
Purchases of fixed assets		0	0	0	309
Total payments		46,634	0	46,634	58,157
Net receipts/(payments)		13,729	3,860	17,589	(1,390)
Transfers to/(from) funds		(125)	0	(125)	0
Surplus/(deficit) for year		13,604	3,860	17,464	(1,390)

The notes on pages 16 to 22 form an integral part of these financial statements.

Scottish Community Drama Association
Statement of Balances
as at 30 June 2020

	2020 Unrestricted funds	2020 Restricted funds	2020 Total	2019 Total
	£	£	£	£
Cash funds				
Cash and bank balances at start of year	79,253	(73)	79,180	80,570
Surplus / (deficit) shown on receipts and payments	13,604	3,860	17,464	(1,390)
Cash and bank balances at end of year	92,857	3,787	96,644	79,180

The sections on assets & liabilities are for information only.

Other assets	Fund to which asset belongs	Cost	Current value	2019
		£	£	£
Computer equipment	Unrestricted	1,841	239	274
Office furniture and equipment	Unrestricted	2,494	614	959
Merchandise stock	Unrestricted	n/a	1,603	1,513
Debtors	Unrestricted	n/a	803	502
Gift aid due	Unrestricted	n/a	4,000	2,520
Total		4,335	7,259	5,768

Liabilities	Fund to which liability belongs	Amount due	2019
		£	£
Amounts due to suppliers	Unrestricted	0	0
PAYE	Unrestricted	0	0
Amounts due to Divisions and members	Unrestricted	0	522
Membership fees paid in advance	Unrestricted	6,030	6,255
Total		6,030	6,777

Signed on behalf of all trustees

Lesley Syme

The notes on pages 16 to 22 form an integral part of these financial statements.

Scottish Community Drama Association
Notes to the Receipts and Payments Account
for the year ended 30 June 2020

1a Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

1b Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

1c Trustee Remuneration

No remuneration was paid to any trustees during the year.

1d <u>Trustee Expenses</u>	Number of trustees	£
Chairman's expenses	1	250
Treasurer's expenses	1	0
Committee expenses	14	1,272

1e Transactions with trustees and connected persons

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Scottish Community Drama Association
Additional notes to the Receipts and Payments Account
for the year ended 30 June 2020

2 Donations	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Donations (see (i) below)	14,088	0	14,088	16,725
Memberships: Received direct from members	14,721	0	14,721	9,398
Divisional/Office Recharges	1,178	0	1,178	1,110
Library donations	0	3,860	3,860	566
'Scene' SCDA magazine donations	180	0	180	575
Transfer from Life Members Fund	125	0	125	0
	30,292	3,860	34,152	28,374

(i) Includes Patron scheme for supporters of SCDA and gift aid received from HMRC.

3 Grants	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Business support grants	17,500	0	17,500	0
	0	0	0	0

4 Receipts from fundraising activities	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
'Scene' SCDA magazine - advertising/sales income	1,425	0	1,425	2,020
Turtleton Charitable Trust	5,000	0	5,000	0
Fundraising including by member clubs	0	0	0	947
Easyfundraising/Amazon Smile etc.	127	0	127	30
	6,552	0	6,552	2,997

5 Gross trading receipts	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Merchandising (see (i) below)	387	0	387	2,513
	387	0	387	2,513

(i) Income from sale of promotional sweatshirts, jute bags, mousemats, pens, soft toys etc.

Scottish Community Drama Association
Additional notes to the Receipts and Payments Account
for the year ended 30 June 2020

6 Income from investments other than land and buildings

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Interest on Bank Accounts	319	0	319	469
	319	0	319	469

7 Gross receipts from other charitable activities

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Festivals: Finals Income	80	0	80	16,173
Scottish Youth Finals Surplus 2019	314	0	314	1,252
One-Act entry fees	1,420	0	1,420	2,260
Playwriting competition income	0	0	0	0
Geoffrey Whitworth competition	1,404	0	1,404	625
Scripts Order Service (see (i) below)	1,440	0	1,440	1,170
Club workshops	497	0	497	718
Misc income	158	0	158	217
	5,313	0	5,313	22,415

(i) This is the income received from member clubs as payment for invoiced costs of ordering scripts through the National Office using the discount scheme in operation with a number of publishers.

8 Expenses for fundraising activities

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Fundraising costs	14	0	14	54
'Scene' magazine production and postage	2,707	0	2,707	3,575
'Scene' magazine committee expenses	145	0	145	69
Staff wages and salary costs	2,653	0	2,653	2,585
Property - Rent, rates and insurances	545	0	545	541
Cleaning, repairs and maintenance	40	0	40	23
Heat and light	68	0	68	104
Internet and equipment maintenance	17	0	17	2
Telephone and broadband costs	48	0	48	43
Stationery and office supplies	132	0	132	111
Postage and delivery services	85	0	85	47
Computer equipment	10	0	10	47
	6,467	0	6,467	7,201

Scottish Community Drama Association
Additional notes to the Receipts and Payments Account
for the year ended 30 June 2020

9	Gross trading payments	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
	Merchandising	1,412	-	1,412	1,209
	PayPal fees	17		17	29
		1,429	-	1,429	1,238
10	Payments relating directly to charitable activities	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
	<u>Festivals</u>				
	Committee Expenses	0	0	0	69
	Geoffrey Whitworth competition	400	0	400	350
	British Finals expenses and development fund	400	0	400	200
	Festival costs including expenses to teams	941	0	941	7,767
		1,741	0	1,741	8,386
	<u>Playwriting Committee</u>				
	Miscellaneous supplies and services	0	0	0	0
	SCDA Competition Prize Awards	0	0	0	0
	Committee and venue expenses	60	0	60	0
		60	0	60	0
	<u>National library</u>				
	Running costs	2,554	0	2,554	2,325
	<u>Support - National Office</u>				
	Staff wages and salary costs	16,037	0	16,037	15,623
	Property - Rent, rates and insurances	3,650	0	3,650	3,621
	Cleaning, repairs and maintenance	267	0	267	158
	Heat and light	457	0	457	695
	Internet and equipment maintenance	117	0	117	13
	Telephone and broadband costs	324	0	324	288
	Stationery and office supplies	886	0	886	742
	Postage and delivery services	568	0	568	318
	Computer equipment	70	0	70	266
	Arts development services	535	0	535	901
	External training	103	0	103	3,086
	Scripts purchase service	1,253	0	1,253	997
	Share of memberships returned to Divisions	1,749	0	1,749	1,029
	PayPal fees	43	0	43	14
	Miscellaneous	157	0	157	214
		28,770	0	28,770	30,290
	Total	30,572	0	30,572	38,676

Scottish Community Drama Association
Additional notes to the Receipts and Payments Account
for the year ended 30 June 2020

11 Governance costs - other

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Support - National Office				
Staff wages and salary costs	4,394	0	4,394	4,281
Staff travel, subsistence and training	0	0	0	156
Management and Administration				
Professional fees	300	0	300	310
Consultancy/survey fees	147	0	147	72
Hall and meeting space rental incl Zoom	1,158	0	1,158	1,885
Trustee Insurance	325	0	325	325
Treasurer's expenses	0	0	0	0
Chairman's expenses	250	0	250	1,304
Committee expenses NC & Exec	991	0	991	1,682
	7,566	0	7,566	10,015

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Breakdown of specific funds	Library Fund Restricted £	ASK Fund Restricted £	Life Member Fund £	2020 £	2019 £
	Receipts				
Donations	1,860	0	4,075	5,935	1,141
Legacy	2,000	0	0	2,000	0
Grants	0	0	0	0	0
Fundraising	0	0	0	0	0
Total receipts	3,860	0	4,075	7,935	1,141
Payments					
Payments relating directly to charitable activities	0	0	0	0	2,325
Management and administration	0	0	0	0	0
Total payments	0	0	0	0	2,325
Net receipts/(payments)	3,860	0	4,075	7,935	(1,184)
Transfers to/(from) funds	0	0	(125)	(125)	0
Surplus/(deficit) for year	3,860	0	3,950	7,810	(1,184)
Funds brought forward	(1,073)	1,000	575	502	1,686
	2,787	1,000	4,525	8,312	502

Nature and purpose of specific funds

Restricted funds:

The Library Fund is for the running of the SCDA National Library at Summerhall, Edinburgh. It was agreed that the costs would be met out of unrestricted National funds for this financial year.

The ASK Fund (was Chairman's Fund) is to help youth groups who have financial difficulty paying expenses to attend the National Youth Final.

Unrestricted fund:

The Life Members Fund represents subscriptions paid for the newly re-instated (May 2019) Life Membership. This fund will be drawn on annually to maintain annual membership income.