

**Scottish Community Drama Association  
Receipts and Payments Account  
for the year ended 30 June 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
<b>Receipts</b>					
Donations	2	20,945	66	21,011	34,152
Grants	3	-	-	-	17,500
Receipts from fundraising activities	4	1,430	-	1,430	6,552
Gross trading receipts	5	441	-	441	387
Investment income	6	870	-	870	319
Gross receipts from other charitable activities	7	3,192	-	3,192	5,313
<b>Total receipts</b>		<b>26,878</b>	<b>66</b>	<b>26,944</b>	<b>64,223</b>
<b>Payments</b>					
Expenses for fundraising activities	8	5,676	-	5,676	6,467
Gross trading payments	9	54	-	54	1,429
Payments relating directly to charitable activities	10	23,568	1,998	25,566	30,572
Governance costs					
Independent examination		720	-	720	600
Other	11	5,336	-	5,336	7,566
		<b>35,354</b>	<b>1,998</b>	<b>37,352</b>	<b>46,634</b>
<b>Payments relating to asset and investment movements</b>					
Purchases of fixed assets		-	-	-	-
<b>Total payments</b>		<b>35,354</b>	<b>1,998</b>	<b>37,352</b>	<b>46,634</b>
<b>Net receipts/(payments)</b>		<b>(8,476)</b>	<b>(1,932)</b>	<b>(10,408)</b>	<b>17,589</b>
<b>Transfers to/(from) funds</b>		<b>(625)</b>	<b>-</b>	<b>(625)</b>	<b>(125)</b>
<b>Surplus/(deficit) for year</b>		<b>(9,101)</b>	<b>(1,932)</b>	<b>(11,033)</b>	<b>17,464</b>

The notes on pages 18 to 22 form an integral part of these financial statements.

**Scottish Community Drama Association**  
**Statement of Balances**  
**as at 30 June 2021**

	2021 Unrestricted funds	2021 Restricted funds	2021 Total	2020 Total
	£	£	£	£
Cash funds				
Cash and bank balances at start of year	92,857	3,787	96,644	79,180
Surplus / (deficit) shown on receipts and payments	(9,101)	(1,932)	(11,033)	17,464
<b>Cash and bank balances at end of year</b>	<b>83,756</b>	<b>1,855</b>	<b>85,611</b>	<b>96,644</b>

The sections on assets & liabilities are for information only.

Other assets	Fund to which asset belongs	Cost	Current value	2020
		£	£	£
Computer equipment	Unrestricted	2,225	554	239
Office furniture and equipment	Unrestricted	2,494	491	614
Merchandise stock	Unrestricted	n/a	1,586	1,603
Debtors	Unrestricted	n/a	73	803
Gift aid due	Unrestricted	n/a	2,500	4,000
Total		<u>4,719</u>	<u>5,204</u>	<u>7,259</u>

Liabilities	Fund to which liability belongs	Amount due	2020
		£	£
Amounts due to suppliers	Unrestricted	-	-
PAYE	Unrestricted	-	-
Amounts due to Divisions and members	Unrestricted	584	-
Membership fees paid in advance	Unrestricted	5,867	6,030
Total		<u>6,451</u>	<u>6,030</u>

Signed on behalf of all trustees

Lesley Syme

**The notes on pages 18 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 2021**

**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 trustee during the year.

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

**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 2021**

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Donations (see (i) below)	10,836	-	10,836	14,088
Memberships: Received direct from members	8,325	-	8,325	14,721
Divisional/Office Recharges	1,159	-	1,159	1,178
Library donations	-	66	66	3,860
'Scene' SCDA magazine donations	-	-	-	180
Transfer from Life Members Fund	625	-	625	125
	<u>20,945</u>	<u>66</u>	<u>21,011</u>	<u>34,152</u>

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

<b>3 Grants</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Business support grants	-	-	-	17,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500</u>

<b>4 Receipts from fundraising activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
'Scene' SCDA magazine - advertising/sales income	950	-	950	1,425
Turtleton Charitable Trust	-	-	-	5,000
Fundraising including by member clubs	360	-	360	-
Easyfundraising/Amazon Smile etc.	120	-	120	127
	<u>1,430</u>	<u>-</u>	<u>1,430</u>	<u>6,552</u>

<b>5 Gross trading receipts</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Merchandising (see (i) below)	441	-	441	387
	<u>441</u>	<u>-</u>	<u>441</u>	<u>387</u>

(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 2021**

<b>6 Income from investments other than land and buildings</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest on Bank Accounts	870	-	870	319
	<b>870</b>	<b>-</b>	<b>870</b>	<b>319</b>

<b>7 Gross receipts from other charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Festivals: Finals Income	-	-	-	80
Scottish Youth Finals Surplus	-	-	-	314
One-Act entry fees	760	-	760	1,420
Playwriting competition income	1,785	-	1,785	-
Geoffrey Whitworth competition	-	-	-	1,404
Scripts Order Service (see (i) below)	67	-	67	1,440
Club workshops	280	-	280	497
Misc income	300	-	300	158
	<b>3,192</b>	<b>-</b>	<b>3,192</b>	<b>5,313</b>

(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.

<b>8 Expenses for fundraising activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising costs	-	-	-	14
'Scene' magazine production and postage	2,250	-	2,250	2,707
'Scene' magazine committee expenses	-	-	0	145
Staff wages and salary costs	2,693	-	2,693	2,693
Property - Rent, rates and insurances	562	-	562	545
Cleaning, repairs and maintenance	6	-	6	40
Heat and light	1	-	1	68
Internet and equipment maintenance	0	-	0	17
Telephone and broadband costs	45	-	45	48
Stationery and office supplies	50	-	50	132
Postage and delivery services	10	-	10	85
Computer equipment	59	-	59	10
	<b>5,676</b>	<b>-</b>	<b>5,676</b>	<b>6,504</b>

**Scottish Community Drama Association**  
**Additional notes to the Receipts and Payments Account**  
**for the year ended 30 June 2021**

9	<b>Gross trading payments</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
	Merchandising	46	-	46	1,412
	PayPal fees	8	-	8	17
		<u>54</u>	<u>-</u>	<u>54</u>	<u>1,429</u>
10	<b>Payments relating directly to charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
	<b><u>Festivals</u></b>				
	Committee Expenses	-	-	-	-
	Geoffrey Whitworth competition	-	-	-	400
	British Finals expenses and development fund	-	-	-	400
	Festival costs including expenses to teams	-	-	-	941
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,741</u>
	<b><u>Playwriting Committee</u></b>				
	Miscellaneous supplies and services	-	-	-	-
	SCDA Competition Prize Awards	-	-	-	-
	Promotional costs	1,740	-	1,740	60
		<u>1,740</u>	<u>-</u>	<u>1,740</u>	<u>60</u>
	<b><u>National library</u></b>				
	Running costs	-	1,998	1,998	2,554
	<b><u>Support - National Office</u></b>				
	Staff wages and salary costs	16,277	-	16,277	16,037
	Property - Rent, rates and insurances	3,758	-	3,758	3,650
	Cleaning, repairs and maintenance	41	-	41	267
	Heat and light	9	-	9	457
	Internet and equipment maintenance	-	-	-	117
	Telephone and broadband costs	301	-	301	324
	Stationery and office supplies	334	-	334	886
	Postage and delivery services	68	-	68	568
	Computer equipment	395	-	395	70
	Arts development services	25	-	25	535
	External training	-	-	-	103
	Scripts purchase service	56	-	56	1,253
	Share of memberships returned to Divisions	206	-	206	1,749
	PayPal fees	58	-	58	43
	Miscellaneous	300	-	300	157
		<u>21,828</u>	<u>1,998</u>	<u>23,826</u>	<u>28,770</u>
	<b>Total</b>	<u>23,568</u>	<u>1,998</u>	<u>25,566</u>	<u>30,572</u>

**Scottish Community Drama Association**  
**Additional notes to the Receipts and Payments Account**  
**for the year ended 30 June 2021**

11 Governance costs - other	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Support - National Office</b>				
Staff wages and salary costs	4,460	-	4,460	4,394
Staff travel, subsistence and training	54	-	54	-
<b>Management and Administration</b>				
Professional fees	275	-	275	300
Consultancy/survey fees	78	-	78	147
Hall and meeting space rental incl Zoom	144	-	144	1,158
Trustee Insurance	325	-	325	325
Treasurer's expenses	-	-	-	-
Chairman's expenses	-	-	-	250
Committee expenses NC & Exec	-	-	-	991
	5,336	-	5,336	7,566

12	Library Fund Restricted £	ASK Fund Restricted £	Life Member Fund £	2021 £	2020 £
<b>Breakdown of specific funds</b>					
<b>Receipts</b>					
Donations	67	-	400	467	5,935
Legacies	-	-	-	-	2,000
Grants	-	-	-	-	-
Fundraising	-	-	-	-	-
Total receipts	67	-	400	467	7,935
<b>Payments</b>					
Payments relating directly to charitable activities	1,998	-	-	1,998	-
Management and administration	-	-	-	-	-
Total payments	1,998	-	-	1,998	-
Net receipts/(payments)	(1,931)	-	400	(1,531)	7,935
Transfers to/(from) funds	-	-	(625)	(625)	(125)
Surplus/(deficit) for year	(1,931)	-	(225)	(2,156)	7,810
Funds brought forward	2,787	1,000	4,525	8,312	502
	856	1,000	4,300	6,156	8,312

**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 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 recently re-instated (May 2019) Life Membership. This fund will be drawn on annually to maintain annual membership income.