

## Receipts and payments accounts

For the period 1<sup>st</sup> October 2018 to 30<sup>th</sup> September 2019

### Section A: Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1. Receipts</b>				
Donations	1,576	1,794	3,370	966
Legacies	-	-	-	-
Grants	-	2,400	2,400	-
Receipts from fundraising activities	14,451	1,438	15,889	15,143
Gross trading receipts	7,984	-	7,984	6,594
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	390	-	390	15
<b>A1 Sub total</b>	<b>24,401</b>	<b>5,632</b>	<b>30,033</b>	<b>22,718</b>
<b>A2 Receipts from asset &amp; investment sales</b>				
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>24,401</b>	<b>5,632</b>	<b>30,033</b>	<b>22,718</b>
<b>A3 Payments</b>				
Expenses for fundraising activities	6,764	-	6,764	5,122
Gross trading payments	6,317	-	6,317	5,886
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	4,301	961	5,262	11,514
Grants and donations	-	-	-	635
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	562	-	562	844
<b>A3 Sub total</b>	<b>17,944</b>	<b>961</b>	<b>18,905</b>	<b>24,001</b>
<b>A4 Payments relating to asset and investment movements</b>				
Purchases of fixed assets	-	-	-	11,281
Purchase of investments	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,281</b>
<b>Total payments</b>	<b>17,944</b>	<b>961</b>	<b>18,905</b>	<b>35,282</b>
<b>Net receipts / (payments)</b>	<b>6,457</b>	<b>4,671</b>	<b>11,128</b>	<b>(12,564)</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>6,457</b>	<b>4,671</b>	<b>11,128</b>	<b>(12,564)</b>

**Section B: Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £
<b>B1. Cash funds</b>	Cash and bank balances at start of year	16,799	2,282	19,081	31,644
	Surplus / (deficit) shown on receipts & payments account	6,457	4,671	11,128	(12,564)

<b>Cash and bank balances at end of year</b>	<b>23,256</b>	<b>6,953</b>	<b>30,209</b>	<b>19,080</b>
(Agree with receipts & payments account)	0	0	0	0

Categories	Details
<b>B2. Investments</b>	N/A

Categories	Details	Fund to which asset belongs	Current value (if available)	Last year
			to nearest £	to nearest £
<b>B3. Other assets</b>	Pontoon	Unrestricted	83,000	83,000
	All-weather Sports Court	Unrestricted	16,000	16,000
	Shieldsaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	4,000	4,000
	Moorings	Unrestricted	4,000	4,000
	Shed	Unrestricted	10,000	10,000
	Village Maintenance Equipment	Unrestricted	4,000	4,000
			<b>121,100</b>	<b>121,100</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4. Liabilities</b>	N/A			
			-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5. Contingent liabilities</b>	N/A			
			-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
J. S. Alexander	James Alexander (Treasurer)	6 <sup>th</sup> April 2020

## NOTES TO THE ACCOUNTS

### 1. Basis of Accounting

These financial statements have been prepared on the receipts and payments basis in accordance with the Charities & Trustee Investment(Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. Nature and Purpose of Funds

Unrestricted funds are those which may be used at the discretion of the Trustees in furtherance of the objectives of the Charity; the Trustees maintain a single unrestricted fund for the day to day running of the Association and for all activities of the Association. Restricted funds may only be used for specific purposes; at year end the Association was holding £1016 for the Sea Eagle Project, £2016 for the Playpark Project, £2385 for the Gaelic Placenames Project and £1536 from the Mary Hamilton Trust.

### 3. Related Party Transactions

No payments or expenses were made to any Trustee during the year. No transactions with Trustees or connected persons were made during the year other than reimbursement for items purchased on behalf of the Association.

### 4. Grants Received 2018-2019

The Gaelic Placenames Project received £2400 from Bòrd na Gàidhlig.

### 5. Cost of Charitable Activities

	2019	2018	2017
Skiff Project	£0	£3,156	£1,739
Village Hall	£269	£2,852	£27
Village Maintenance	£955	£977	£1,317
Children's Christmas Party	£780	£613	£374
Christmas Lunch Party	£317	£568	£474
Fireworks Party	£731	£689	£649
Gaelic Placenames Project	£15	£0	£0
Playgroup	£30	£25	£0
Playpark	£946	£56	£0
Remembrance Day	£33	£32	£30
Housing Needs Survey	£0	£83	£1,089
Sports Court	£130	£120	£0
Playing Field	£40	£52	£63
School	£0	£0	£122
Shed	£26	£0	£0
Sea Eagle Project	£0	£1,351	£484
Toilets	£990	£940	£1,932
<b>Total</b>	<b>£5,262</b>	<b>£11,514</b>	<b>£8,300</b>

### 6. Governance Costs

Preparation of annual accounts	£0	£0	£0
Legal costs	£0	£0	£0
Other - Insurances	£562	£844	£554
<b>Total</b>	<b>£562</b>	<b>£844</b>	<b>£554</b>