

Receipts and payments accounts

 For the period 1st October 2020 to 30th September 2021

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 £
A1. Receipts				
Donations	5,282	9,155	14,437	6,978
Legacies	-	-	-	-
Grants	2,400	500	2,900	1,056
Receipts from fundraising activities	-	1,774	1,774	926
Gross trading receipts	3,686	-	3,686	6,844
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-
A1 Sub total	11,369	11,428	22,797	15,804
A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
A2 Sub total	-	-	-	-
Total receipts	11,369	11,428	22,797	15,804
A3 Payments				
Expenses for fundraising activities	20	-	20	1,098
Gross trading payments	2,922	-	2,922	4,936
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	7,093	469	7,562	8,235
Grants and donations	-	-	-	-
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	573	-	573	507
A3 Sub total	10,608	469	11,077	14,776
A4 Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
A4 Sub total	-	-	-	-
Total payments	10,608	469	11,077	14,776
Net receipts / (payments)	761	10,960	11,720	1,028
A5 Transfers to / (from) funds				
	-	-	-	-
Surplus / (deficit) for year	761	10,960	11,720	1,028

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 £
B1. Cash funds	Cash and bank balances at start of year	21,288	9,947	31,235	30,209
	Surplus / (deficit) shown on receipts & payments account	761	10,960	11,720	1,028
	Cash and bank balances at end of year	22,049	20,907	42,955	31,237
	(Agree with receipts & payments account)	0	0	0	0



Categories	Details
B2. Investments	N/A

Categories	Details	Fund to which asset belongs	Current value (if available)	Last year
			to nearest £	to nearest £
B3. Other assets	Pontoon	Unrestricted	90,697	83,000
	All-weather Sports Court	Unrestricted	17,483	16,000
	Shieldsaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	4,370	4,000
	Moorings	Unrestricted	4,370	4,000
	Shed	Unrestricted	10,927	10,000
	Village Maintenance Equipment	Unrestricted	4,370	4,000
			132,317	121,100

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

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

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

Signature	Print Name	Date of approval
	PHILIP COLLINS	8-6-22
	JANE MAUBRY	8-6-22

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, £18074 for the Playpark 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 2020-2021

£2400 from the Highland Council Comfort Scheme, £500 from Early Years Scotland.

5. Cost of Charitable Activities

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Village Hall	£0	£1,360	£269
Village Maintenance	£432	£478	£955
Children's Christmas Party	£480	£450	£780
Christmas Lunch Party	£0	£330	£317
Fireworks Party	£875	£719	£731
Gaelic Placenames Project	£0	£2,441	£15
Playgroup	£499	£155	£30
Playpark	£0	£0	£946
Remembrance Day	£0	£0	£33
Sports Court	£160	£186	£130
Playing Field	£0	£621	£40
School	£86	£0	£0
Shed	£678	£128	£26
Sea Eagle Project	£0	£0	£0
Toilets	£4,352	£1,366	£990
Total	£7,562	£8,235	£5,262

6. Governance Costs

Preparation of annual accounts	£0	£0	£0
Legal costs	£0	£0	£0
Other - Insurances	£573	£507	£562
Total	£573	£507	£562