

Receipts and payments accounts

For the period 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022

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	5,497	19,103	24,600	14,437
Legacies	-	-	-	-
Grants	2,600	60,240	62,840	2,900
Receipts from fundraising activities	10,502	-	10,502	1,774
Gross trading receipts	5,845	-	5,845	3,686
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	1,148	-	1,148	-
<b>A1 Sub total</b>	<b>25,592</b>	<b>79,343</b>	<b>104,935</b>	<b>22,797</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>25,592</b>	<b>79,343</b>	<b>104,935</b>	<b>22,797</b>
<b>A3 Payments</b>				
Expenses for fundraising activities	5,524	-	5,524	20
Gross trading payments	6,935	-	6,935	2,922
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	8,068	33,299	41,367	7,562
Grants and donations	20	500	520	-
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	544	-	544	573
<b>A3 Sub total</b>	<b>21,091</b>	<b>33,799</b>	<b>54,890</b>	<b>11,077</b>
<b>A4 Payments relating to asset and investment movements</b>				
Purchases of fixed assets	-	53,640	53,640	-
Purchase of investments	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>53,640</b>	<b>53,640</b>	<b>-</b>
<b>Total payments</b>	<b>21,091</b>	<b>87,439</b>	<b>108,530</b>	<b>11,077</b>
<b>Net receipts / (payments)</b>	<b>4,501</b>	<b>(8,096)</b>	<b>(3,595)</b>	<b>11,720</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>4,501</b>	<b>(8,096)</b>	<b>(3,595)</b>	<b>11,720</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	22,049	20,907	42,956	31,237
	Surplus / (deficit) shown on receipts & payments account	4,501	(8,096)	(3,595)	11,720
	<b>Cash and bank balances at end of year</b>	<b>26,550</b>	<b>12,811</b>	<b>39,361</b>	<b>42,957</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 & Moorings	Unrestricted	95,067	95,067
	All-weather Sports Court	Unrestricted	17,483	17,483
	Shieldaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	4,370	4,370
	Village Hall	Restricted	234,000	-
	Village Hall Contents	Restricted	17,484	-
	Shed	Unrestricted	10,927	10,927
	Village Maintenance Equipment	Unrestricted	4,370	4,370
			<b>383,801</b>	<b>132,317</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
	PHILIP COLLINS	14-6-23

*J. Wainwright*

JAMINE WAINWRIGHT

14/06/23

## 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

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 £697 for the Sea Eagle Project, £2756 for the Playpark Project, £636 from the Mary Hamilton Trust, £3519 for the Hall Purchase, £2986 for the Hall Library and £1936 for the School Poly Tunnel.

### 3. Related Party Transactions

Payment of £50 per month was made to Trustee Adrian Moys for a monthly hall maintenance contract. No transactions with other 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

£2600 from the Highland Council Comfort Scheme, £5000 from Highland Council for the Playpark, £51,240 from the Scottish Land Fund for the Hall Purchase and £4000 from the National Lottery Community Fund for the Hall Library.

### 5. Cost of Charitable Activities

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Village Hall	£400	£0	£1,360
Village Maintenance	£290	£432	£478
Children's Christmas Party	£1,114	£480	£450
Christmas Lunch Party	£0	£0	£330
Fireworks Party	£1,044	£875	£719
Gaelic Placenames Project	£0	£0	£2,441
Playgroup	£30	£499	£155
Playpark	£26,243	£0	£0
School Poly Tunnel	£4,824	£0	£0
Sports Court	£170	£160	£186
Playing Field	£0	£0	£621
School	£0	£86	£0
Shed	£312	£678	£128
Sea Eagle Project	£319	£0	£0
Toilets	£4,706	£4,352	£1,366
Hall Library	£1,014	£0	£0
Mary Hamilton Trust	£900	£0	£0
<b>Total</b>	<b>£41,366</b>	<b>£7,562</b>	<b>£8,235</b>

### 6. Governance Costs

Preparation of annual accounts	£0	£0	£0
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Legal costs  
Other - Insurances

	£0	£0	£0
	£544	£573	£507
<b>Total</b>	<b>£544</b>	<b>£573</b>	<b>£507</b>