

Receipts and payments accounts

For the period 1st October 2022 to 30th September 2023

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	5,551	150	5,701	24,600
Legacies	4,739	-	4,739	-
Grants	2,075	-	2,075	62,840
Receipts from fundraising activities	12,145	-	12,145	10,502
Gross trading receipts	4,854	-	4,854	5,845
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	503	-	503	1,148
A1 Sub total	29,867	150	30,017	104,935
A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
A2 Sub total	-	-	-	-
Total receipts	29,867	150	30,017	104,935
A3 Payments				
Expenses for fundraising activities	5,523	-	5,523	5,524
Gross trading payments	5,309	2,348	7,657	6,935
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	6,331	4,941	11,272	41,367
Grants and donations	-	-	-	520
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	713	-	713	544
A3 Sub total	17,876	7,289	25,165	54,890
A4 Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	53,640
Purchase of investments	-	-	-	-
A4 Sub total	-	-	-	53,640
Total payments	17,876	7,289	25,165	108,530
Net receipts / (payments)	11,991	(7,139)	4,852	(3,595)
A5 Transfers to / (from) funds	-	-	-	-
Surplus / (deficit) for year	11,991	(7,139)	4,852	(3,595)

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	26,550	12,811	39,361	42,957
	Surplus / (deficit) shown on receipts & payments account	11,991	(7,139)	4,852	(3,595)

Cash and bank balances at end of year	38,541	5,672	44,213	39,362
(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 & Moorings	Unrestricted	112,607	95,067
	All-weather Sports Court & Equipment	Unrestricted	20,709	17,483
	Shieldsaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	5,177	4,370
	Village Hall	Restricted	319,850	234,000
	Village Hall Contents	Restricted	20,709	17,484
	Shed	Unrestricted	12,943	10,927
	Sports Equipment	Unrestricted	5,177	4,370
			497,272	383,801

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

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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, £356 for the Playpark Project, £336 from the Mary Hamilton Trust, £1171 for the Hall Purchase, £2481 for the Hall Library, £250 for the School Poly Tunnel and £100 for the Fire Fund.

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

£2000 from the Highland Council Comfort Scheme, £75 from Early Years Scotland for the Playgroup

5. Cost of Charitable Activities

	2023	2022	2021
Village Hall	£0	£400	£0
Village Maintenance	£620	£290	£432
Children's Christmas Party	£310	£1,114	£480
Christmas Lunch Party	£525	£0	£0
Fireworks Party	£1,150	£1,044	£875
Gaelic Placenames Project	£0	£0	£0
Playgroup	£35	£30	£499
Playpark	£2,400	£26,243	£0
School Poly Tunnel	£1,736	£4,824	£0
Sports Court	£0	£170	£160
Playing Field	£0	£0	£0
School	£0	£0	£86
Shed	£544	£312	£678
Sea Eagle Project	£0	£319	£0
Toilets	£3,147	£4,706	£4,352
Hall Library	£505	£1,014	£0
Mary Hamilton Trust	£300	£900	£0
Total	£11,272	£41,366	£7,562

6. Governance Costs

Preparation of annual accounts	£0	£0	£0
Legal costs	£0	£0	£0

Other - Insurances

	£683	£544	£573
Total	£683	£544	£573