

Receipts and payments accounts

For the period 1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024

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	15,053	7,100	22,153	5,701
Legacies	-	-	-	4,739
Grants	2,800	-	2,800	2,075
Receipts from fundraising activities	12,822	-	12,822	12,145
Gross trading receipts	2,643	-	2,643	4,854
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	-	-	-	503
<b>A1 Sub total</b>	<b>33,318</b>	<b>7,100</b>	<b>40,418</b>	<b>30,017</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>33,318</b>	<b>7,100</b>	<b>40,418</b>	<b>30,017</b>
<b>A3 Payments</b>				
Expenses for fundraising activities	5,482	-	5,482	5,523
Gross trading payments	6,879	-	6,879	7,657
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	9,694	4,708	14,402	11,272
Grants and donations	-	-	-	-
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	890	-	890	713
<b>A3 Sub total</b>	<b>22,945</b>	<b>4,708</b>	<b>27,653</b>	<b>25,165</b>
<b>A4 Payments relating to asset and investment movements</b>				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>22,945</b>	<b>4,708</b>	<b>27,653</b>	<b>25,165</b>
<b>Net receipts / (payments)</b>	<b>10,373</b>	<b>2,392</b>	<b>12,765</b>	<b>4,852</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>10,373</b>	<b>2,392</b>	<b>12,765</b>	<b>4,852</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 £
B1. Cash funds	Cash and bank balances at start of year	38,541	5,672	44,213	39,362
	Surplus / (deficit) shown on receipts & payments account	10,373	2,392	12,765	4,852


Cash and bank balances at end of year	48,914	8,064	56,978	44,214
(Agree with receipts & payments account)				

Details
B2. Investments
N/A

Details	Fund to which asset belongs	Current value (if available)	Last year
		to nearest £	to nearest £
B3. Other assets	Pontoon & Moorings	112,607	112,607
	All-weather Sports Court & Equipment	20,709	20,709
	Shieldaig Playing Field	100	100
	Fete Equipment	5,177	5,177
	Village Hall	319,850	319,850
	Village Hall Contents	20,709	20,709
	Shed	12,943	12,943
	Sports Equipment	5,177	5,177
		497,272	497,272

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

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
		ADRIAN MOYS	6/5/25

Mydas	Philip Collins	6-5-75
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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

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 £697 for the Sea Eagle Project, £356 for the Playpark Project, £336 from the Mary Hamilton Trust, £1171 for the Hall Purchase, £110 for the Hall Library, £180 for the School Poly Tunnel and £5097 for the School determination.

3. Related Party Transactions

Payment of £50 per month was made to Trustee Adrian Moys for a monthly hall maintenance contract. This ended at the beginning of June 24. 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 2023-2024

£2400 from the Highland Council Comfort Scheme, £400 from Highland Council for Sports Court maintenance.

5. Cost of Charitable Activities

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Village Hall	£0	£0	£400
Village Maintenance	£60	£620	£290
Children's Christmas Party	£435	£310	£1,114
Christmas Lunch Party	£523	£525	£0
Fireworks Party	£1,309	£1,150	£1,044
Fire Funds	£2,200	£0	£0
Playgroup	£35	£35	£30
Playpark	£0	£2,400	£26,243
School Poly Tunnel	£70	£1,736	£4,824
Sports Court	£648	£0	£170
Playing Field	£0	£0	£0
School	£67	£0	£0
Shed	£2,708	£544	£312
Sea Eagle Project	£0	£0	£319
Toilets	£3,975	£3,147	£4,706
Hall Library	£2,371	£505	£1,014
Mary Hamilton Trust	£0	£300	£900
Total	£14,401	£11,272	£41,366

6. Governance Costs

Preparation of annual accounts	£0	£0	£0
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Legal costs	£0	£0	£0
Other - Insurances	£890	£683	£544
<b>Total</b>	<b>£890</b>	<b>£683</b>	<b>£544</b>