

Receipts and payments accounts

For the period

1st October 2016 to 30 September 2017

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	2,565	-	2,565	7,974
Legacies	-	-	-	-
Grants	-	4,000	4,000	-
Receipts from fundraising activities	12,679	-	12,679	12,160
Gross trading receipts	13,833	-	13,833	8,565
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	316	-	316	-
<b>A1 Sub total</b>	<b>29,393</b>	<b>4,000</b>	<b>33,393</b>	<b>28,699</b>

**A2 Receipts from asset & investment sales**

Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
<b>A2 Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total receipts</b>	<b>29,393</b>	<b>4,000</b>	<b>33,393</b>	<b>28,699</b>

**A3 Payments**

Expenses for fundraising activities	7,221	-	7,221	6,164
Gross trading payments	8,989	4,000	12,989	4,960
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	10,767	484	11,251	12,671
Grants and donations	-	-	-	250
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	225
Legal costs	-	-	-	-
Other	554	-	554	572
<b>A3 Sub total</b>	<b>27,531</b>	<b>4,484</b>	<b>32,015</b>	<b>24,842</b>

**A4 Payments relating to asset and investment movements**

Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Total payments**

	27,531	4,484	32,015	24,842
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**Net receipts / (payments)**

	1,862	-484	1,378	3,857
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**A5 Transfers to / (from) funds**

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**Surplus / (deficit) for year**

	1,862	-484	1,378	3,857
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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 objects 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 £2367 for the Sea Eagle project.

### 3. Related Party Transactions

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

### 4. Grants Received 2016-2017

A grant of £4000 was received from the Crown Estate for the provision of two new visitor moorings.

### 5. Cost of Charitable Activities

	2017	2016
Hall Refurbishment	£0	£2,333
Skiff Project	£1,739	£5,344
New Kitchen	£0	£641
Village Hall	£27	£100
Village Maintenance	£4,267	£722
Children's Christmas Party	£374	£324
Christmas Lunch Party	£474	£453
Swimming Pool	£0	£49
Fireworks Party	£649	£912
Playgroup	£0	£293
Scaffold Tower	£0	£1,471
Remembrance Day	£30	£30
Housing Needs Survey	£1,089	£0
Playing Field	£63	£0
School	£122	£0
Sea Eagle Project	£484	£0
Toilets	£1,932	£0
<b>Total</b>	<b>£11,250</b>	<b>£12,672</b>

### 6. Governance Costs

Preparation of annual accounts  
Legal costs  
Other - Insurances

	£0	£225
	£0	£0
	£554	£572
<b>Total</b>	<b>£554</b>	<b>£797</b>