

Receipts and payments accounts

For the period 1st October 2019 to 30th September 2020

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	2,089	4,889	6,978	3,370
Legacies	-	-	-	-
Grants	1,000	56	1,056	2,400
Receipts from fundraising activities	435	491	926	15,889
Gross trading receipts	6,844	-	6,844	7,984
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	-	-	-	390
A1 Sub total	10,368	5,435	15,803	30,033
A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
A2 Sub total	-	-	-	-
Total receipts	10,368	5,435	15,803	30,033
A3 Payments				
Expenses for fundraising activities	1,098	-	1,098	6,764
Gross trading payments	4,936	-	4,936	6,317
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	5,794	2,441	8,235	5,262
Grants and donations	-	-	-	-
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	507	-	507	562
A3 Sub total	12,335	2,441	14,776	18,905
A4 Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
A4 Sub total	-	-	-	-
Total payments	12,335	2,441	14,776	18,905
Net receipts / (payments)	(1,967)	2,994	1,027	11,128
A5 Transfers to / (from) funds	-	-	-	-
Surplus / (deficit) for year	(1,967)	2,994	1,027	11,128

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	23,255	6,953	30,209	19,081
	Surplus / (deficit) shown on receipts & payments account	(1,967)	2,994	1,027	11,128
	Cash and bank balances at end of year	21,288	9,947	31,236	30,209
	(Agree with receipts & payments account)				


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	83,000	83,000
	All-weather Sports Court	Unrestricted	16,000	16,000
	Shieldsaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	4,000	4,000
	Moorings	Unrestricted	4,000	4,000
	Shed	Unrestricted	10,000	10,000
	Village Maintenance Equipment	Unrestricted	4,000	4,000
			121,100	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
	J WANDBT	24/6/21
P. H. McNeil	P. H. McNeil	24/6/21

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, £7396 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 2018-2019

£56 from Bòrd na Gàidhlig, £1000 from North Highland Initiative.

5. Cost of Charitable Activities

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Skiff Project	£0	£0	£3,156
Village Hall	£1,360	£269	£2,852
Village Maintenance	£478	£955	£977
Children's Christmas Party	£450	£780	£613
Christmas Lunch Party	£330	£317	£568
Fireworks Party	£719	£731	£689
Gaelic Placenames Project	£2,441	£15	£0
Playgroup	£155	£30	£25
Playpark	£0	£946	£56
Remembrance Day	£0	£33	£32
Housing Needs Survey	£0	£0	£83
Sports Court	£186	£130	£120
Playing Field	£621	£40	£52
School	£0	£0	£0
Shed	£128	£26	£0
Sea Eagle Project	£0	£0	£1,351
Toilets	£1,366	£990	£940
Total	£8,235	£5,262	£11,514

6. Governance Costs

Preparation of annual accounts	£0	£0	£0
Legal costs	£0	£0	£0
Other - Insurances	£507	£562	£844
Total	£507	£562	£844