

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	December	2016		30th	November	2017

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,890				1,890	2,004
Legacies					-	
Grants	2,840	1,125			3,965	4,550
Receipts from fundraising activities	229				229	271
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	4,959	1,125	-	-	6,084	6,825
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,959	1,125	-	-	6,084	6,825
A3 Payments						
Expenses for fundraising activities	86				86	665
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,648	97			2,745	3,120
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,734	97	-	-	2,831	3,785
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,734	97	-	-	2,831	3,785
Net receipts / (payments)	2,225	1,028	-	-	3,253	3,040
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,225	1,028	-	-	3,253	3,040

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,040	-			3,040	-
	Surplus / (deficit) shown on receipts and payments account	2,225	1,028			3,253	3,040
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	5,265	1,028	-	-	6,293	3,040

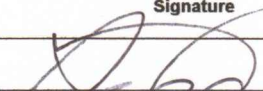
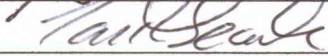
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	None				
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	None			
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	None			
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

	Signature	Print Name	Date of approval
Chairman		Ron W McAulay	16/3/18
Treasurer		Ian R Searle	14 Nov '18

Peffery Way Association

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Hotel Strathpeffer	1,500				1,500	
Personal donations	390				390	
					-	
					-	
Total	1,890	-	-	-	1,890	2,004

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Dingwall Wind Coop Community Fund	2,840			2,840	
Paths for All		1,125		1,125	
				-	
				-	
Total	2,840	1,125		3,965	4,550

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
New Year Path Walk	152				152	
Turbo Challenge	77				77	
					-	
					-	
					-	
					-	
					-	
Total	229	-	-	-	229	271

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance	130				130	78
Planning & Access Agreements	1,505				1,505	2,349
Materials & Construction	795	97			892	543
Admin	62				62	60
Website	156				156	90
					-	
					-	
					-	
					-	
Total	2,648	97	-	-	2,745	3,120

Peffery Way Association

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
General Fund						
Receipts						
Donations	1,890				1,890	2,004
Legacies					-	
Grants	2,840				2,840	4,550
Receipts from fundraising activities	229				229	271
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	4,959	-	-	-	4,959	6,825
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,959	-	-	-	4,959	6,825
Payments						
Expenses for fundraising activities	86				86	665
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,648				2,648	3,120
Grants and donations					-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	2,734	-	-	-	2,734	3,785
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,734	-	-	-	2,734	3,785
Net receipts / (payments)	2,225	-	-	-	2,225	3,040
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,225	-	-	-	2,225	3,040

Nature and purpose of funds

General Fund - unrestricted funds for charitable purpose

Peffery Way Association

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Additional analysis (3)

6 Breakdown of restricted funds

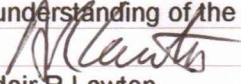
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Paths for All						
Receipts						
Donations					-	
Legacies					-	
Grants	1,125				1,125	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,125	-	-	-	1,125	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,125	-	-	-	1,125	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	97				97	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	97	-	-	-	97	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	97	-	-	-	97	-
Net receipts / (payments)	1,028	-	-	-	1,028	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,028	-	-	-	1,028	-

Nature and purpose of funds

Paths for All Grant - specifically for completion of Phase 1 section path surfacing plus hedging, tree and wildflower planting

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Pefferly Way Association							
Registered charity number		SC046138							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	1 st	December	2016	to	30 th	November	2017		
Set out on pages							(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>								
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:					Date:		01 FEBRUARY 2018		
Name:	Alasdair R Lawton								
Relevant professional qualification(s) or body (if any):	ICAEW								
	Membership No 7766919.								
Address:	2 Ardival East								
	Strathpeffer								
	IV14 9DY								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.