

	Recei	pts and	payme	ents	acco	ounts		
	Period start date			T	Period end date			
For the period	Day	Month	Year	to	Day	Month	Year	
from	1st	December	2016		30th	November	2017	

At Receipts Donations 1,890 1,890 1,125 1,890 2 Legacies Grants 2,240 1,125 1,890 2 Grants Indian de buildings Cristian and State of the Company of the C			1st Decemb	er 2016	30th Novem	2017	
Unrestricted Nurds Unrestricted Nurds Unds Unrestricted Nurds In Receipts A1 Receipts A1 Receipts A1 Receipts Donations 1,890 Legacies Crants 2,840 1,125 Cross trading receipts Cross trading receipts A1 Sub fotal A2 Receipts From ether charitable activities A2 Receipts From ether charitable activities A7 Sub fotal A8 Sub fotal A8 Sub fotal A8 Sub fotal A8 Sub fotal A9 Sub fotal A9 Sub fotal A7 Sub fotal A8 Sub fotal A8 Sub fotal A9 Sub fotal A9 Sub fotal A7 Sub fotal A8 Sub fotal A9	Section A Statement of re	ceipts and p	ayments				
A1 Receipts Donations		Unrestricted	Restricted	endowment	endowment		Total funds last period
1,890 2 1,890 2 1,890 2 1,890 2 1,890 3,965 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 1,125 3,365 4 4,869 4,86		to nearest £					
Legacies Carints Car	A1 Receipts						
Cambs 2,840 1,125 3,965 4 Receipts from fundraising activities 229 Cross trading payments 2,840 1,125 229 Cross trading directly to charitable activities 229 Cross trading directly to charitable activities 2,648 97 2,745 3 3,965 4	Donations	1,890				1,890	2,004
Receipts from fundraising activities 229	Legacies						
Gross trading receipts Income from investments other than land and buildings Rents from land & buildings Gross receipts from other charitable activities A1 Sub total 4,969 1,125 - 6,084 6 A2 Receipts from asset & investment sales Investment sales Proceeds from sale of fixed assets Proceeds from sale of fixed assets Proceeds from sale of investments A3 Payments Expenses for fundraising activities Gross rading payments Investment management costs Payments relating directly to charitable activities Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Payments relating to asset and investment movements Purchase of fixed assets Purchase of fixed assets Purchase of investments A4 Sub total A7 Sub total A8 Sub total A9 Sub total A7 Sub total A8 Sub total A9 Sub total A9 Sub total A8 Sub total A9 Sub tot	Grants	2,840	1,125			3,965	4,550
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 A2 Receipts from asset & investment sales Proceeds from sale of fixed assets Proceeds from sale of fixed assets A2 Sub total - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Receipts from fundraising activities	229				229	271
Gross receipts from other charitable activities A1 Sub total 4,959 1,125 - 6,084 6 A2 Receipts from asset & investment sales Proceeds from sale of fixed assets Proceeds from sale of fixed assets Proceeds from sale of investments A2 Sub total 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7	Income from investments other than					-	
A2 Receipts from asset & investment sales Proceeds from sale of fixed assets Proceeds from sale of fixed assets A2 Sub total Total receipts 4,959 1,125 - 6,084 6 A3 Payments Expenses for fundraising activities 88 Gross trading payments Investment management costs Payments relating directly to charitable activities Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Cither A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchases of fixed assets Purchase of fixed assets Purchase of fixed assets Purchases of fixed assets A4 Sub total Total payments 2,734 97 - 2,831 3 A5 Transfers to / (from) funds	Gross receipts from other charitable					-	
A2 Receipts from asset & investment sales Proceeds from sale of fived assets Proceeds from sale of fived assets Proceeds from sale of investments A2 Sub total Total receipts 4,959 1,125 - 6,084 6 A3 Payments Expenses for fundraising activities 88 Gross trading payments Investment management costs Payments relating directly to charitable activities 2,648 97 Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchase of fived assets A4 Sub total Total payments 2,734 97 - 2,831 3 A6 Transfers to / (from) funds	A4 Cub total	4.050	4 405			- 004	6.925
Proceeds from sale of fixed assets Proceeds from sale of fixed assets Proceeds from sale of investments	AT Sub total	4,959	1,125			6,084	6,825
Proceeds from sale of investments							
A2 Sub total	Proceeds from sale of fixed assets						
A3 Payments Expenses for fundraising activities 86 Gross trading payments Investment management costs Payments relating directly to charitable activities 2,648 97 2,745 3 Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 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 Net receipts / (payments) 2,225 1,028 - 3,253 3 A5 Transfers to / (from) funds						-	
A3 Payments Expenses for fundraising activities Gross trading payments Investment management costs Payments relating directly to charitable activities Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 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 A6 Transfers to / (from) funds Surplus / (deficit) for year	A2 Sub total	•	-	-	-	-	•
Expenses for fundraising activities 86 Gross trading payments Investment management costs Payments relating directly to charitable activities 2,648 Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchase of fixed assets Purchase of investments A4 Sub total 2,831 3 Net receipts / (payments) 2,225 1,028 - 3,253 3 A5 Transfers to / (from) funds	Total receipts	4,959	1,125		-	6,084	6,825
Gross trading payments Investment management costs Payments relating directly to charitable activities Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchases of fixed assets Purchase of investments A4 Sub total 2,831 3 Net receipts / (payments) 2,225 1,028 - 3,253 3 A5 Transfers to / (from) funds	A3 Payments						
Gross trading payments Investment management costs Payments relating directly to charitable activities Covernance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 2,831 3 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 A6 Transfers to / (from) funds Surplus / (deficit) for year	Expenses for fundraising activities	86				86	665
Payments relating directly to charitable activities Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchase of fixed assets Purchase of investments A4 Sub total 2,831 3 Net receipts / (payments) 2,225 1,028 - 3,253 3 A5 Transfers to / (from) funds	Gross trading payments						
2,745 3	Investment management costs						
Governance costs: Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchase of fixed assets Purchase of investments A4 Sub total 2,831 3 Net receipts / (payments) 2,734 97 - 2,831 3 A5 Transfers to / (from) funds	activities	2,648	97			2,745	3,120
Audit / independent examination Preparation of annual accounts Legal costs Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchases of fixed assets Purchase of investments A4 Sub total						-	
Preparation of annual accounts .						•	
Legal costs						-	
Other A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchases of fixed assets Purchase of investments						•	
A3 Sub total 2,734 97 - 2,831 3 A4 Payments relating to asset and investment movements Purchases of fixed assets Purchase of investments A4 Sub total						-	
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 Net receipts / (payments) 2,225 1,028 - 3,253 3 A5 Transfers to / (from) funds	- Carlot						
Investment movements	A3 Sub total	2,734	97	_	-	2,831	3,785
Purchases of fixed assets							
A4 Sub total - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td></t<>						_	
Total payments 2,734 97 2,831 3 Net receipts / (payments) 2,225 1,028 3,253 3 A5 Transfers to / (from) funds	Purchase of investments					_	
Net receipts / (payments) 2,225 1,028 - - 3,253 3 A5 Transfers to / (from) funds	A4 Sub total				E	-	
A5 Transfers to / (from) funds	Total payments	2,734	97	-	-	2,831	3,785
Surplus / (deficit) for year	Net receipts / (payments)	2,225	1,028		-	3,253	3,040
Surplus / (deficit) for year	A5 Transfers to / (from) funds						
2,225 1,028 - 3,253 3	Surplus / (deficit) for year	2,225	1,028	-	- 1	3,253	3,040

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Section B Statemen	t of balances						
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
31 Cash funds	Cash and bank balances at start of year	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
	Surplus / (deficit) shown on receipts and	2,225	1,028			3,253	3,040
	payments account						
	Cash and bank balances at end of year	5,265	1,028			6,293	3,040
	(Agree balances with receipts and payments account(s))						
	Details			Fund to which	asset belongs	Market valuation to nearest £	Last year to nearest £
2 Investments	None					to fledlest £	to nearest x
		E E					
					Total	-	
	Details		Fund to which	asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Other assets	None			-			
	Retrille			Total Fund to which	liability relates	Amount due	Last year
	Details			r drie to writeri	nability rolates	to nearest £	to nearest £
4 Liabilities	None						
					Total		
					Total		
	Details			Fund to which	liability relates	Amount due (estimate) to nearest £	Last year to nearest £
5 Contingent liabilities	None						
					Total	-	
gned by one or two trustees behalf of all the trustees	Signature			Print Name			Date of approval
Chairman	1 // 60			Ron W N	/IcAulay		16/3/
Treasurer	Jan Ser C	2		lan R S	Searle		14 May 1

Section C Notes to the	Accounts						
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)							
	Type of activity or project	supported	Individual / institution	Number of grants made	£		
C2 Grants							
				Total			
C3a Trustee remuneration	If no remuneration was paid during t trustee cross this box (otherwise con	he period to any ch nplete section 3b)	arity trustee or person	connected to a	х		
C3b Trustee remuneration -	Authority under which paid						
details							
C4a Trustee expenses	If no expenses were paid to any cha (otherwise complete section 4b)	rity trustee during th	ne period then cross th	nis box	х		
C4b Trustee expenses - details				Number of trustees	£		
	Nature of relationship	Nature of	transaction	Transaction amount (£)	Balance outstanding at period end (£)		
C5 Transactions with trustees and connected persons							
C6 Other information		J L					

Additional analysis (1) Analysis of receipts and payments 1 Donations Expendable Permanent Unrestricted Total current Total last Restricted funds endowment endowment funds period period funds funds to nearest £ Highland Hotel Strathpeffer 1,500 1,500 Personal donations 390 390 Total 1,890 2,004 1,890 2 Grants Unrestricted Total current Total last Restricted funds funds to nearest £ nerind to nearest £ 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 Expendable Permanent Unrestricted **Total current** Total last Restricted funds endowment endowment funds period period funds funds to nearest £ New Year Path Walk 152 152 Turbo Challenge 77 77 Total 229 229 271 4 Payments relating directly to charitable activities Expendable Permanent Unrestricted Total current Total last Restricted funds period funds period funds funds to nearest £ Insurance 130 130 78 Planning & Access Agreements 1,505 1,505 2,349 Materials & Construction 97 892 795 543 Admin 62 62 60 Website 156 156 90

2,648

97

Total

3,120

2,745

Additional analysis (2) 5 Breakdown of unrestricted funds Total Total unrestricted funds unrestricted funds last General Fund period Receipts 1,890 2,004 Donations 1,890 Legacies 4,550 2.840 Grants 2,840 Receipts from fundraising activities 229 229 271 Gross trading receipts buildings Rents from land & buildings Gross receipts from other charitable activities 6,825 Sub total 4.959 4,959 Receipts from asset & investment sales Proceeds from sale of fixed assets Proceeds from sale of investments Sub total 4,959 4,959 Total receipts 6,825 Payments Expenses for fundraising activities 665 86 86 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 3,785 2,734 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 3,040 2,225 Nature and purpose of funds General Fund - unresticted funds for charitable purpose

Additional analysis (3)

6 Breakdown of restricted funds						
	Restricted fund	Restricted fund	Restricted fund	Restricted fund		
	1 - enter name of fund below	2 - enter name of fund below	3 - enter name of fund below	4 - enter name of fund below		
		or rund below		OF IGHIS DELOW		
					Total restricted funds	Total restricted funds last
	Paths for All				funds	period
Receipts						
Donations					-	
Legacies						
Grants	1,125				1,125	
Receipts from fundraising activities					1,120	
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	-	-	100 miles (1-20) -	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					-	
					-	
0.1.4.4.4		ALCOHOLOGICA SERVICIO	NOT AN OLD THE PARTY OF THE PAR	EXAMPLE CONTRACTOR AND AND AND ADDRESS OF THE PARTY OF TH	-	Bollinson Company Company
Sub total	97	-	•		97	
Payments relating to asset and investment						
movements Purchases of fixed assets						
Purchase of investments					-	
Sub total		NAME OF TAXABLE PARTY.	Self-Resource State of	REACTION STREET	ESSECUCION OF THE	ALCOHOLD STATE
000 1000		Energy to the second second second	Elizabeth Control of the Control of		-	Interpretation of the Control of the
Total payments	97			-	97	
Net receipts / (payments)	1,028	-	-		1,028	
Transfers to / (from) funds						
Surplus / (deficit) for year	1,028	•	-	- 1	1,028	-
Nature and purpose of funds						
Paths for All Grant - specifically for completion of Phase	1 section path sur	facing plus hedging	tree and wildflowe	r planting		
	pan sun	9				

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Office of the Scottish Charity Regulator

	Inc	lependen	t exami	ner's re	port or	n the	accounts	V2	
Report to the trustees/members of	Peffery Way Association								
Registered charity number	SC046138								
On the accounts of the	F	Period start da	te				Period end date	е	
charity for the period	Day 1 st	Month	Year	4.0		ay) th	Month November	Year 2017	
	100	December	2016	to	30	J	November	2017	
Set out on pages	(remember to include the numbers of additional she								
Respective responsibilities of trustees and examiner	with the te Charities audit requ is my resp	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.							
Basis of independent examiner's statement	Accounts accountin those recounts procedure	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.							
Independent examiner's statement	 In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] which gives me reasonable cause to believe that in any material respect the requirements: 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 							the 005 Act and	
	 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:		Cleanter			Date:	C) I FEBRUAL	RY 2018	
Name:	Alasdair	R Lawton							
Relevant professional	ICAE	1./							
qualification(s) or body			A (0)						
(if any):	Membe	ership 1	VO 77	76691	9.				
Address:	2 Ardival	East							
	Strathpeff	fer							
	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.