

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	December	2017		30th	November	2018

### 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 £
<b>A1 Receipts</b>						
Donations	1,345				1,345	1,890
Legacies					-	
Grants	18,000	17,375			35,375	3,965
Receipts from fundraising activities	5,693				5,693	229
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>25,038</b>	<b>17,375</b>	<b>-</b>	<b>-</b>	<b>42,413</b>	<b>6,084</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>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,038</b>	<b>17,375</b>	<b>-</b>	<b>-</b>	<b>42,413</b>	<b>6,084</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	550				550	86
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	24,992	16,403			41,395	2,745
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>25,542</b>	<b>16,403</b>	<b>-</b>	<b>-</b>	<b>41,945</b>	<b>2,831</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>-</b>	<b>-</b>
<b>Total payments</b>	<b>25,542</b>	<b>16,403</b>	<b>-</b>	<b>-</b>	<b>41,945</b>	<b>2,831</b>
<b>Net receipts / (payments)</b>	<b>(504)</b>	<b>972</b>	<b>-</b>	<b>-</b>	<b>468</b>	<b>3,253</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(504)</b>	<b>972</b>	<b>-</b>	<b>-</b>	<b>468</b>	<b>3,253</b>

## 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	5,265	1,028			6,293	3,040
	Surplus / (deficit) shown on receipts and payments account	(504)	972			468	3,253
						-	
						-	
	<b>Cash and bank balances at end of year</b> (Agree balances with receipts and payments account(s))	<b>4,761</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>6,761</b>	<b>6,293</b>

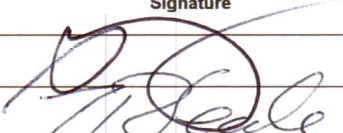
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

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	Local Trust loan #1 to be repaid from receipt of SRDP/AECS rebate claim for Phase 3 construction work	Local Trust Loan #1	15,000	
		Total	15,000	-

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	10/11/19
Treasurer		Ian R Searle	09/01/19

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£
Clara Hickey: reimburse Vistaprint cost for banners	1	162

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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## Peffery Way Association

SC046138

## 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	500				500	1,500
Personal donations	845				845	390
					-	
					-	
<b>Total</b>	<b>1,345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,345</b>	<b>1,890</b>
	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
New York Villa Trust	18,000			18,000	-
DWC Community Fund				-	2,840
Paths for All		375		375	1,125
Local Trust cash flow loan for Phase3		15,000		15,000	
EDF windfarm via Foundation Scotland		2,000		2,000	
<b>Total</b>	<b>18,000</b>	<b>17,375</b>		<b>35,375</b>	<b>3,965</b>
	-	-		-	-

## 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	57				57	
Proceeds from fixing access issue at Station end	500				500	
Feil Maree cash donations	136				136	
Folio Trust contribution following press coverage	5,000				5,000	
					-	
					-	
					-	
<b>Total</b>	<b>5,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,693</b>	<b>229</b>
	-	-	-	-	-	-

## 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	133				133	130
Planning & Access Agreements	58				58	1,505
Materials & Construction	24,544	16,403			40,947	892
Admin	112				112	62
Website	145				145	156
					-	
					-	
					-	
<b>Total</b>	<b>24,992</b>	<b>16,403</b>	<b>-</b>	<b>-</b>	<b>41,395</b>	<b>2,745</b>
	-	-	-	-	-	-

## 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
<b>General Fund</b>						
<b>Receipts</b>						
Donations	1,345				1,345	1,890
Legacies					-	
Grants	18,000				18,000	2,840
Receipts from fundraising activities	5,693				5,693	229
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>25,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,038</b>	<b>4,959</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,038</b>	<b>4,959</b>
<b>Payments</b>						
Expenses for fundraising activities	550				550	86
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	24,992				24,992	2,648
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>25,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,542</b>	<b>2,734</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>25,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,542</b>	<b>2,734</b>
<b>Net receipts / (payments)</b>	<b>(504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(504)</b>	<b>2,225</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(504)</b>	<b>2,225</b>

## Nature and purpose of funds

General Fund - unrestricted funds for charitable purpose

## Peffery Way Association

SC046138

## 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	Local Trust Loan	EDF / F.Scot			
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	375	15,000	2,000		17,375	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					-	
<b>Sub total</b>	<b>375</b>	<b>15,000</b>	<b>2,000</b>	<b>-</b>	<b>17,375</b>	<b>1,125</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>375</b>	<b>15,000</b>	<b>2,000</b>	<b>-</b>	<b>17,375</b>	<b>1,125</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,403	15,000			16,403	97
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>1,403</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>16,403</b>	<b>97</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,403</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>16,403</b>	<b>97</b>
<b>Net receipts / (payments)</b>	<b>(1,028)</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>972</b>	<b>1,028</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(1,028)</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>972</b>	<b>1,028</b>

## Nature and purpose of funds

Paths for All Grant - specifically for completion of Phase 1 section path surfacing plus hedging, tree and wildflower planting. Balance £375 received in year (to total of £1500) and fund now fully expended.

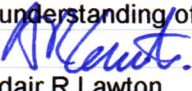
Local Trust loan specifically to provide working capital for Phase 3 construction expenditure. Loan to be repaid in full from proceeds of SRDP/AECS claim when paid by RPID. Fully expended this year.

EDF windfarm grant (admin by Foundation Scotland) specifically for community survey and new signage along the path. No drawdown on this fund so far.



# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Charity name	<b>Peffery Way Association</b>					
<b>Registered charity number</b>		<b>SC046138</b>					
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day 1 <sup>st</sup>	Month December	Year 2017	to	Day 30 <sup>th</sup>	Month November	Year 2018
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	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.						
<b>Basis of independent examiner's statement</b>	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.						
<b>Independent examiner's statement</b>	<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"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>				<b>Date:</b> 05/01/19			
<b>Name:</b>	Alasdair R Lawton						
<b>Relevant professional qualification(s) or body (if any):</b>	ICAEW Membership No 7766919						
<b>Address:</b>	2 Ardval East Strathpeffer IV14 9DY						