

Receipts and payments accounts

For the period
from

Day Month Year
1st December 2020

to

Day Month Year
30th November 2021

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	7,042				7,042	7,160
Legacies					-	
Grants	37,702	36,429			74,131	55,180
Cash flow loans						
Receipts from fundraising activities	3,254	-			3,254	286
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	47,998	36,429	-	-	84,427	62,626
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	47,998	36,429	-	-	84,427	62,626
A3 Payments						
Expenses for fundraising activities	600				600	2,425
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,483	50,237			84,720	47,582
Loan repayments						
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	35,083	50,237	-	-	85,320	50,007
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	35,083	50,237	-	-	85,320	50,007
Net receipts / (payments)	12,915	(13,808)	-	-	(893)	12,619
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	12,915	(13,808)	-	-	(893)	12,619

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	12,694	13,808			26,502	13,883
	Surplus / (deficit) shown on receipts and payments account	12,915	(13,808)			(893)	12,619
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	25,609	-	-	-	25,609	26,502



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

	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	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Interest-free cash flow funding loan with agreed repayment date in 3Q22	Long term funding loan	20,000	37,000
		Total	20,000	37,000

	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	24/1/22
Treasurer		Ian R Searle	29/01/22

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 £
Significant individual personal donations (x3)	6,343				6,343	3,500
Sum of misc smaller donations	699				699	3,660
					-	
					-	
Total	7,042	-	-	-	7,042	7,160

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sustrans		16,953	16,953	
SRDP IPA payment	10,702		10,702	
Local landowner grant	17,000		17,000	
New York Villa Trust	10,000		10,000	
FCC Communities Fund		19,476	19,476	
			-	
			-	
			-	
			-	
Total	37,702	36,429	74,131	55,180

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 £
Donations for Xmas knitting	254				254	
NR access fee for fence replacement	3,000				3,000	
					-	
					-	
					-	
					-	
Total	3,254	-	-	-	3,254	286

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	207				207	207
Planning & Access Agreements	387	2,640			3,027	4,430
Materials & Construction	16,748	47,597			64,345	42,796
Loan repayments	17,000				17,000	
Admin	-				-	-
Website	141				141	149
					-	-
					-	-
Total	34,483	50,237	-	-	84,720	47,582

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	7,042				7,042	7,160
Legacies					-	
Grants	37,702				37,702	10,000
Cash flow loans						
Receipts from fundraising activities	3,254				3,254	286
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	47,998	-	-	-	47,998	17,446
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	47,998	-	-	-	47,998	17,446
Payments						
Expenses for fundraising activities	600				600	2,425
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,483				34,483	16,210
Loan repayments					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	35,083	-	-	-	35,083	18,635
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	35,083	-	-	-	35,083	18,635
Net receipts / (payments)	12,915	-	-	-	12,915	(1,189)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,915	-	-	-	12,915	(1,189)

Nature and purpose of funds

General Fund - unrestricted funds for charitable purpose

Pefferly 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
	Sustrans	Funds for Blairninich Section				
Receipts						
Donations					-	
Legacies					-	
Grants	16,953	19,476			36,429	
Cash flow loans						
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	16,953	19,476	-	-	36,429	45,180
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	16,953	19,476	-	-	36,429	45,180
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,834	25,763			47,597	26,942
Loan repayments						
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	2,640				2,640	4,430
					-	
					-	
Sub total	24,474	25,763	-	-	50,237	31,372
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	24,474	25,763	-	-	50,237	31,372
Net receipts / (payments)	(7,521)	(6,287)	-	-	(13,808)	13,808
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,521)	(6,287)	-	-	(13,808)	13,808

Nature and purpose of funds

Prior year restricted funds all expended on dedicated projects. No restricted funds remain at year end.

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Independent examiner's report on the accounts

v2

Charity name

Peffer Way Association

SC046138

Period start date

Day	Month	Year
1 st	December	2020

to

Period end date

Day	Month	Year
30 th	November	2021

(remember to include the page numbers of additional sheets)

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 (as amended). 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page*]~~

1. 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

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Alasdair R Lawton

Date:

27/01/2022

Relevant professional qualification(s) or body (if any):

Member of Institute of Chartered Accountants
Membership N° 7766919

Address:

2 Ardival East
Strathpeffer
IV14 9DY

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

N/A

2000/10/72

Handwritten text, possibly a signature or date, and a reference number: 10-8824.