

Receipts and payments accounts

For the period from	2022			to	2023		
	Day	Month	Year		Day	Month	Year
	1st	December	2022		30th	November	2023

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	703				703	10,939
Legacies					-	
Grants	45,186	9,203			54,389	91,668
Cash flow loans						
Receipts from fundraising activities	88	-			88	37
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	45,977	9,203	-	-	55,180	102,644
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	45,977	9,203	-	-	55,180	102,644
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	36,945	9,203			46,148	96,319
Loan repayments	20,000				20,000	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	56,945	9,203	-	-	66,148	96,319
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	56,945	9,203	-	-	66,148	96,319
Net receipts / (payments)	(10,968)	-	-	-	(10,968)	6,325
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(10,968)	-	-	-	(10,968)	6,325

12/12/23
16/12/23

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

[illegible]

Type of activity or project supported

Individual / institution

Number of grants made

£

[illegible]

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)

x

Authority under which paid

£

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

X

Number of trustees

£

Nature of relationship

Nature of transaction

Transaction
amount (£)

**Balance
outstanding at
period end (£)**

Factors of production	Factors of production	period end 12/

--

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	-				-	10,482
Sum of misc smaller donations	703				703	457
					-	
					-	
Total	703	-	-	-	703	10,939

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sustrans		9,203	9,203	
Highland Council Comm Regen Fund	25,186		25,186	
Gough Charitable Trust	20,000		20,000	
			-	
			-	
			-	
			-	
			-	
Total	45,186	9,203	54,389	91,668

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 £
Amazon 'click' revenue	88				88	37
					-	
					-	
					-	
					-	
Total	88	-	-	-	88	37

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	293				293	207
Planning & Access Agreements	53				53	465
Materials & Construction	36,433	9,203			45,636	70,456
Loan repayments	20,000				20,000	25,000
Admin/Promotion	25				25	42
Website	141				141	149
					-	-
					-	-
Total	56,945	9,203	-	-	66,148	96,319

Pefferly Way Association

SC046138

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	703				703	10,939
Legacies					-	
Grants	45,186				45,186	71,821
Cash flow loans						
Receipts from fundraising activities	88				88	37
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	45,977	-	-	-	45,977	82,797
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	45,977	-	-	-	45,977	82,797
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	36,945				36,945	76,472
Loan repayments	20,000				20,000	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	56,945	-	-	-	56,945	76,472
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	56,945	-	-	-	56,945	76,472
Net receipts / (payments)	(10,968)	-	-	-	(10,968)	6,325
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(10,968)	-	-	-	(10,968)	6,325

Nature and purpose of funds

General Fund - unrestricted funds for charitable purpose

Pefferly Way Association

SC046138

Additional analysis (3)

6 Breakdown of restricted funds

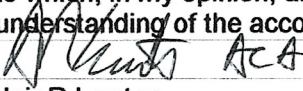
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Sustrans						
Receipts						
Donations					-	
Legacies					-	
Grants	9,203				9,203	19,847
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	9,203	-	-	-	9,203	19,847
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,203	-	-	-	9,203	19,847
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,203				9,203	19,847
Loan repayments					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	9,203	-	-	-	9,203	19,847
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	9,203	-	-	-	9,203	19,847
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

No restricted funds remaining at year end.

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	Day	Month	Year		Period end date	
		1 st	December	2022	to	30 th	November 2023
Set out on pages		(remember to include the page numbers of additional sheets)					
Respective responsibilities of trustees and examiner	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	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*]						
	1. 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 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:							Date: 04/01/2024
Name:	Alasdair R Lawton						
Relevant professional qualification(s) or body (if any):	ICAEW Membership N° 7766919						
Address:	2 Ardval 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.

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