



	L	1st Decemb	2022	John Hover		
Section A Statement of re	ceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	703				703	10,939
Legacies	700				700	10,500
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					-	
						100.044
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 Grants and donations	20,000			-	20,000	
Governance costs:	<u> </u>			-	-	
Audit / independent examination	-	-	\vdash		-	
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	-		3			
Total payments	56,945	9,203	-	-	66,148	96,319
Net receipts / (payments)	(10,968)		- 0	-	(10,968)	6,325
A5 Transfers to / (from) funds					.	
Surplus / (deficit) for year	(10,968)				(10,968)	6,325

Section B Statement	of balances						
Categories	Details	Unrestricted funds to nearest £	Restricted funds	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total las: period to nearest £
B1 Cash funds	Cash and bank balances at start of year	31,934	to nowest 2			31,934	25,609
	Surplus / (deficit) shown on receipts and payments account	(10,968)	-			(10,968)	6,325
						•	
	Cash and bank balances at end of					•	
	year (Agree balances with receipts and payments	20,966	•	-	•	20,966	31,934
	account(s))						
	Details			Fund to which	asset belongs	Market valuation	Last year
B2 Investments	None					to nearest £	to nearest £
					Tabal		
					Total		L
	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						
			L	Total	-	-	-
	Details			Fund to which	liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities							
]		<u> </u>	Total	-	-
				Fund to which	liability relates	Amount due	Last year
	Details	1		Table Wiles		(estimate) to nearest £	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	1 John	1		Ron W N	AcAulay		12/23
Treasurer	Mead	le		lan R S	Searle		14/12/23

Section C Notes to the	Accounts	
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		
C2 Grants	Type of activity or project supported Individual / Number of grants made	£
•	Total	-
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)	х
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)	х
C4b Trustee expenses - details	Number of trustees	£
C5 Transactions with trustees	Transaction amount (£) Nature of relationship Nature of transaction	Balance outstanding at period end (£)
and connected persons		
C6 Other information		

Additional analysis (1)

Analysis of receipts and payments

4	Do	-	منه	-

	Unrestricted funds to nearest £	Restricted funds	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Significant individual personal donations Sum of misc smaller donations	703				703	10,482 457
Total	703	-	-	-	703	10,939

2 Grants

	Unrestricted funds	Restricted funds	То	otal current period	Total last period
	to nearest £	to nearest £		to nearest £	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	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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	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

Additional analysis (2) 5 Breakdown of unrestricted funds Total Total unrestricted unrestricted General Fund funds funds last Receipts 703 703 10,939 Donations Legacies 71,821 45,186 45,186 Grants Cash flow loans 88 37 Receipts from fundraising activities 88 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 45,977 82,797 Total receipts 45,977 Payments Expenses for fundraising activities Gross trading payments Investment management costs Payments relating directly to charitable activities 76,472 36,945 36,945 20,000 Loan repayments 20,000 Grants and donations Governance costs: Audit / independent examination Preparation of annual accounts Legal costs 76,472 Sub total 56.945 56,945 Payments relating to asset and investment movements Purchases of fixed assets Purchase of investments Sub total 56,945 76,472 56,945 Total payments [Net receipts / (payments) (10,968) (10,968) 6,325 Transfers to / (from) funds (10,968) Surplus / (deficit) for year (10,968) 6,325 Nature and purpose of funds General Fund - unrestricted funds for charitable purpose

Additional analysis (3)						
6 Breakdown of restricted funds						
		Restricted fund 2 - enter name of				
		fund below	rund below			
					Total restricted	Total restricted
	Sustrans				funds	funds last period
Receipts						
Donations					-	
Legacies						
Grants	9,203				9,203	19,847
Cash flow loans						
Receipts from fundraising activities					1	
Gross trading receipts Income from investments other than land and			 			
buildings					-	
Rents from land & buildings		ļ	-		-	
Gross receipts from other charitable activities Sub total	9,203	THE RESIDENCE OF THE PERSON OF			9,203	19,847
Sub total	5,200				0,200	10,047
Receipts from asset & investment sales						[
Proceeds from sale of fixed assets Proceeds from sale of investments						
Sub total	-	100 September 2	-	-		
Total receipts	9,203	-	-	-	9,203	19,847
,					-	
Payments						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs	9,203	ļ	<u></u>	ļ	9,203	19,847
Payments relating directly to charitable activities Loan repayments	9,203				9,203	19,047
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts		<u> </u>				
Legal costs		<u> </u>				
	 	-				
Sub total	9,203			Carrier and a	9,203	19,847
		University of the last of the			•	
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.						
,						

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Office of the Scottish Charity Regulator

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 Responsibilities of trustees and examiner Basis of independent examiner's statement examiner's statement Respirate the terminal state whether particular matters have come to my attention 10 the Accounts (Scotland) Regulations 2006. The charity trustees consider that the accounts as required under section 44(1) (c) of the Accounts Regulations does not apply. In those records, it also includes consideration of any unusual items or disclosures in the accounts greated and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts undertaken do not provide all the evidence that would be required in an auc and, consequently, I do not express an audit opinion on the accounts matters. The procedures undertaken do not provide all the evidence that would be required in an auc and, consequently, I do not express an audit opinion on the account matters. The procedures undertaken do not provide all the evidence that would be required in an auc and, consequently, I do not express an audit opinion on the accounts and, consequently, I do not express an audit opinion on the accounts. In the course of my examination, no matter has come to my attention [other-than-that disclosed on the attached page-1] 1. which gives me reasonable cause to believe that in any material respect the requirements: 2. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and 3. to prepare accounts which account Regulations 4. Address: 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 3. Address: 4. Address: 2. Ardival East 5.					<u>_</u>		F 5, 62 + 32	19.10			
Registered charity number On the accounts of the charity for the period Set out on pages Respective responsibilities of trustees and examiner Responsibilities of trustees and examiner Basis of independent examiner's statement examiner's statement Independent examiner's sta				t exami	ner's re	eport on t	he accounts	S V2			
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Charity for the period 1st December 2022 to 30th November 2023 Set out on pages Respective responsibilities of trustees and examiner audit requirement of Regulation 10(1) (d) of the Accounts (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. I is my responsibility to examine the accounts are 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 We examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of 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 audiand, consequently, I do not express an audit opinion on the accounts. Independent examiner's statement 1. which gives me reasonable cause to believe that in any material respect the requirements: 1. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act an Regulation 9 of the 2006 Accounts Regulations, and to prepare accounts which account with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations. Relevant professional qualification(s) or body (if any): Address: 2 Ardival East Strathpeffer	_	SC0461									
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^{*}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

