

**Muir of Ord and District Community Association**

**SC015378**

| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 01                | OCT   | 2023 |    | 30              | SEP   | 2024 |

**Section A Statement of receipts and payments**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | -                                  |                                  |  |   | -  | -                                       |
| Legacies  | -                                  |                                  |  |   | -  | -                                       |
| Grants  | -                                  |                                  |  |   | -  | -                                       |
| Receipts from fundraising activities                          | -                                  |                                  |  |   | -  | -                                       |
| Gross trading receipts  | -                                  |                                  |  |   | -  | -                                       |
| Income from investments other than land and buildings         | 175                                | 1,182                            |  |   | 1,357                                      | 1,112                                   |
| Rents from land & buildings                                   | 368                                |                                  |  |   | 368  | 678                                     |
| Gross receipts from other charitable activities               | -                                  |                                  |  |   | -  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A1 Sub total</b>   | <b>543</b>                         | <b>1,182</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>1,725</b>                               | <b>1,790</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>543</b>                         | <b>1,182</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>1,725</b>                               | <b>1,790</b>                            |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           | -                                  |                                  |  |   | -  | -                                       |
| Gross trading payments  | -                                  |                                  |  |   | -  | -                                       |
| Investment management costs                                   | -                                  |                                  |  |   | -  | -                                       |
| Payments relating directly to charitable activities           | 21,916                             |                                  |  |   | 21,916                                     | 16,087                                  |
| Grants and Donations  | -                                  |                                  |  |   | -  | -                                       |
| Governance costs:   |                                    |                                  |  |   |  |   |
| Audit / independent examination                               | -                                  |                                  |  |   | -  | -                                       |
| Preparation of annual accounts                                | -                                  |                                  |  |   | -  | -                                       |
| Legal costs   | -                                  |                                  |  |   | -  | -                                       |
| Other   | -                                  |                                  |  |   | -  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A3 Sub total</b>   | <b>21,916</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>21,916</b>                              | <b>16,087</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>21,916</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>21,916</b>                              | <b>16,087</b>                           |
| <b>Net receipts / (payments)</b>                              | <b>(21,373)</b>                    | <b>1,182</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>(20,191)</b>                            | <b>(14,297)</b>                         |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   | -  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>(21,373)</b>                    | <b>1,182</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>(20,191)</b>                            | <b>(14,297)</b>                         |

**Section B Statement of balances**

| Categories           | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 22,054                             | 80,537                           |  |   | 102,591                              | 116,888                           |
|                      | Surplus / (deficit) shown on receipts and payments account | (21,373)                           | 1,182                            |  |   | (20,191)                             | (14,297)                          |
|                      |  |                                    |                                  |  |   | -                                    | -                                 |
|                      |  |                                    |                                  |  |   | -                                    | -                                 |
|                      | <b>Cash and bank balances at end of year</b>               | <b>681</b>                         | <b>81,719</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>82,400</b>                        | <b>102,591</b>                    |
|                      | (Agree balances with receipts and payments account(s))     | -                                  | -                                | -  | -   | -                                    | 0                                 |

| <b>B2 Investments</b> | Details | Fund to which asset belongs | Market valuation | Last year    |
|-----------------------|---------|-----------------------------|------------------|--------------|
|                       |         |                             | to nearest £     | to nearest £ |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
| <b>Total</b>          |         |                             | -                | -            |

| <b>B3 Other assets</b> | Details               | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year    |
|------------------------|-----------------------|-----------------------------|---------------------|------------------------------|--------------|
|                        |                       |                             | to nearest £        | to nearest £                 | to nearest £ |
|                        | Pavilion              | General Fund                |                     | 46,880                       | 46,880       |
|                        | Fixtures and fittings | General Fund                |                     | 3,879                        | 3,879        |
|                        |                       |                             |                     |                              |              |
|                        |                       |                             |                     |                              |              |
|                        |                       |                             |                     |                              |              |
|                        |                       |                             |                     |                              |              |
| <b>Total</b>           |                       |                             | -                   | 50,759                       | 50,759       |

| <b>B4 Liabilities</b> | Details                                   | Fund to which liability relates | Amount due   | Last year    |
|-----------------------|---|---------------------------------|--------------|--------------|
|                       |   |                                 | to nearest £ | to nearest £ |
|                       | Macgregor Industrial - boiler maintenance | General Fund                    | 126          | -            |
|                       | Chubb Fire - annual maintenance           | General Fund                    | 117          | -            |
|                       |   |                                 |              |              |
|                       |   |                                 |              |              |
| <b>Total</b>          |   |                                 | 243          | -            |

| <b>B5 Contingent liabilities</b> | Details | Fund to which liability relates | Amount due (estimate) | Last year    |
|----------------------------------|---------|---------------------------------|-----------------------|--------------|
|                                  |         |                                 | to nearest £          | to nearest £ |
|                                  |         |                                 |                       |              |
|                                  |         |                                 |                       |              |
| <b>Total</b>                     |         |                                 | -                     | -            |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
|           |            |                  |
|           |            |                  |

**Section C Notes to the Accounts**

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

The "New Hall Fund" is restricted generally to provision of facilities for meeting rooms and sporting/recreation within the village. This fund is based on fundraising specifically for that purpose.

**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) **X**

**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) **X**

**C4b Trustee expenses - details**

|  | Number of trustees | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       | 0                      | 0                                     |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

**C6 Other information**

Note that these accounts are prepared on a "Receipts and Payments" basis and so do not included liabilities and commitments, or income not yet banked.

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations received

|                     | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Gala (various)      | -                                  |                                  |  |   | -                                       | -                                 |
| OAP Party (various) |                                    |                                  |  |   | -                                       | -                                 |
|                     |                                    |                                  |  |   | -                                       | -                                 |
|                     |                                    |                                  |  |   | -                                       | -                                 |
| <b>Total</b>        | -                                  | -                                | -  | -   | -                                       | -                                 |

2 Grants received

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|-----------------------------------|
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
| <b>Total</b> | -                                  | -                                | -                                       | -                                 |

3 Gross receipts from other charitable activities

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
|              |                                    |                                  |  |   | -                                       | -                                 |
|              |                                    |                                  |  |   | -                                       | -                                 |
|              |                                    |                                  |  |   | -                                       | -                                 |
|              |                                    |                                  |  |   | -                                       | -                                 |
|              |                                    |                                  |  |   | -                                       | -                                 |
|              |                                    |                                  |  |   | -                                       | -                                 |
| <b>Total</b> | -                                  | -                                | -  | -   | -                                       | -                                 |

4 Payments relating directly to charitable activities

|                         | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| cleaning supplies       | -                                  |                                  |  |   | -                                       | -                                 |
| grounds maintenance     | -                                  |                                  |  |   | -                                       | -                                 |
| insurance               | 1,008                              |                                  |  |   | 1,008                                   | 950                               |
| electricity             | 9,827                              |                                  |  |   | 9,827                                   | 8,791                             |
| seniors xmas party      | -                                  |                                  |  |   | -                                       | -                                 |
| legal costs             | 6,194                              |                                  |  |   | 6,194                                   | 2,242                             |
| subcontractor costs     | 2,509                              |                                  |  |   | 2,509                                   | 2,081                             |
| maintenance             | 1,516                              |                                  |  |   | 1,516                                   | 678                               |
| Parklands - Sports Bowl | -                                  |                                  |  |   | -                                       | -                                 |
| water                   | 857                                |                                  |  |   | 857                                     | 1,340                             |
| membership              | 5                                  |                                  |  |   | 5                                       | 5                                 |
| <b>Total</b>            | 21,916                             | -                                | -  | -   | 21,916                                  | 16,087                            |

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

|  | Unrestricted fund 1 - enter name of fund below<br><b>General Fund</b> | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | <b>Total unrestricted funds</b> | <b>Total unrestricted funds last period</b> |
|--|---|--|--|--|---------------------------------|---|
| <b>Receipts</b>  |   |  |  |  |                                 |   |
| Donations  | -   |  |  |  | -                               | -   |
| Legacies   | -   |  |  |  | -                               | -   |
| Grants   | -   |  |  |  | -                               | -   |
| Receipts from fundraising activities                       | -   |  |  |  | -                               | -   |
| Gross trading receipts                                     | -   |  |  |  | -                               | -   |
| Income from investments other than land and buildings      | 175   |  |  |  | 175                             | 314   |
| Rents from land & buildings                                | 368   |  |  |  | 368                             | 678   |
| Gross receipts from other charitable activities            | -   |  |  |  | -                               | -   |
| <b>Sub total</b>   | <b>543</b>  | -  | -  | -  | <b>543</b>                      | <b>992</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>Total receipts</b>                                      | <b>543</b>  | -  | -  | -  | <b>543</b>                      | <b>992</b>                                  |
| <b>Payments</b>  |   |  |  |  |                                 |   |
| Expenses for fundraising activities                        | -   |  |  |  | -                               | -   |
| Gross trading payments                                     | -   |  |  |  | -                               | -   |
| Investment management costs                                | -   |  |  |  | -                               | -   |
| Payments relating directly to charitable activities        | 21,916  |  |  |  | 21,916                          | 16,087                                      |
| Grants and donations                                       | -   |  |  |  | -                               | -   |
| Governance costs:  |   |  |  |  |                                 |   |
| Audit / independent examination                            | -   |  |  |  | -                               | -   |
| Preparation of annual accounts                             | -   |  |  |  | -                               | -   |
| Legal costs  | -   |  |  |  | -                               | -   |
| <b>Sub total</b>   | <b>21,916</b>   | -  | -  | -  | <b>21,916</b>                   | <b>16,087</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>Total payments</b>                                      | <b>21,916</b>   | -  | -  | -  | <b>21,916</b>                   | <b>16,087</b>                               |
| <b>Net receipts / (payments)</b>                           | <b>(21,373)</b>   | -  | -  | -  | <b>(21,373)</b>                 | <b>(15,095)</b>                             |
| <b>Transfers to / (from) funds</b>                         |   |  |  |  | -                               |   |
| <b>Surplus / (deficit) for year</b>                        | <b>(21,373)</b>   | -  | -  | -  | <b>(21,373)</b>                 | <b>(15,095)</b>                             |

| <b>Nature and purpose of funds</b> |
|------------------------------------|
|                                    |

Muir of Ord and District Community Association

SC015378

**Additional analysis (3)**

**6 Breakdown of restricted funds**

|  | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|--|--|--|--|--|---------------------------|--|
| <b>New Hall Fund</b>                                       |  |  |  |  |                           |  |
| <b>Receipts</b>  |  |  |  |  |                           |  |
| Donations  |  |  |  |  | -                         | -  |
| Legacies   |  |  |  |  | -                         | -  |
| Grants   |  |  |  |  | -                         | -  |
| Receipts from fundraising activities                       |  |  |  |  | -                         | -  |
| Gross trading receipts                                     |  |  |  |  | -                         | -  |
| Income from investments other than land and buildings      | 1,182  |  |  |  | 1,182                     | 798                                      |
| Rents from land & buildings                                |  |  |  |  | -                         | -  |
| Gross receipts from other charitable activities            |  |  |  |  | -                         | -  |
| <b>Sub total</b>   | <b>1,182</b>                                       | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>1,182</b>              | <b>798</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>1,182</b>                                       | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>1,182</b>              | <b>798</b>                               |
| <b>Payments</b>  |  |  |  |  |                           |  |
| Expenses for fundraising activities                        |  |  |  |  | -                         | -  |
| 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  |  |  |  |  | -                         | -  |
| <b>Sub total</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>-</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>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>-</b>                                 |
| <b>Net receipts / (payments)</b>                           | <b>1,182</b>                                       | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>1,182</b>              | <b>798</b>                               |
| <b>Transfers to / (from) funds</b>                         |  |  |  |  | -                         |  |
| <b>Surplus / (deficit) for year</b>                        | <b>1,182</b>                                       | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>1,182</b>              | <b>798</b>                               |

| Nature and purpose of funds |   |
|-----------------------------|---|
| New Hall fund:              | creation of new sporting and recreational facilities. |