

SHIELDAIG COMMUNITY ASSOCIATION
SCIO
Receipts and payments accounts

SC 036994

For the period

1st October 2024 to 30th September 2025

Section A: Statement of receipts and payments

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
A1. Receipts				
Donations	7,349	-	7,349	22,153
Legacies	-	-	-	-
Grants	2,600	-	2,600	2,800
Receipts from fundraising activities	40,493	-	40,493	12,822
Gross trading receipts	1,848	-	1,848	2,643
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	2,529	-	2,529	-
A1 Sub total	54,819	-	54,819	40,418
A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of investments	-	-	-	-
A2 Sub total	-	-	-	-
Total receipts	54,819	-	54,819	40,418
A3 Payments				
Expenses for fundraising activities	14,664	-	14,664	5,482
Gross trading payments	6,256	1,540	7,796	6,879
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	11,963	447	12,410	14,402
Grants and donations	-	-	-	-
Governance costs:				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	2,019	-	2,019	890
A3 Sub total	34,902	1,987	36,889	27,653
A4 Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
A4 Sub total	-	-	-	-
Total payments	34,902	1,987	36,889	27,653
Net receipts / (payments)	19,918	(1,987)	17,931	12,765
A5 Transfers to / (from) funds	-	-	-	-
Surplus / (deficit) for year	19,918	(1,987)	17,931	12,765

Section B: Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £
B1. Cash funds	Cash and bank balances at start of year	48,914	8,064	56,978	44,214
	Surplus / (deficit) shown on receipts & payments account	19,918	(1,987)	17,931	12,765
	Cash and bank balances at end of year	68,832	6,077	74,909	56,979
	(Agree with receipts & payments account)				
	Details				
B2. Investments	N/A				
B3. Other assets	Pontoon & Moorings	Unrestricted		118,238	112,607
	All-weather Sports Court & Equipment	Unrestricted		21,745	20,709
	Shieldsaig Playing Field	Unrestricted		100	100
	Fete Equipment	Unrestricted		5,436	5,177
	Village Hall	Restricted		335,842	319,850
	Village Hall Contents	Restricted		21,745	20,709
	Shed	Unrestricted		13,591	12,943
	Sports Equipment	Unrestricted		5,436	5,177
				522,133	497,272
B4. Liabilities	Details	Fund to which liability relates		Amount due to nearest £	Last year to nearest £
	N/A				
				-	-
B5. Contingent liabilities	Details	Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
	N/A				
				-	-

Signed by ~~Philip~~ trustees
on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Ph / Milton</i>	PHILIP COLYNS	24/6/26
<i>Mairi Milton</i>	MAIRI MILTON	24/6/26

NOTES TO THE ACCOUNTS

1. Basis of Accounting

These financial statements have been prepared on the receipts and payments basis in accordance with the Charities & Trustee Investment(Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

Unrestricted funds are those which may be used at the discretion of the Trustees in furtherance of the objectives of the Charity; the Trustees maintain a single unrestricted fund for the day to day running of the Association and for all activities of the Association. Restricted funds may only be used for specific purposes; at year end the Association was holding £697 for the Sea Eagle Project, £356 for the Playpark Project, £336 from the Mary Hamilton Trust, £110 for the Hall Library, £180 for the School Poly Tunnel and £4650 for the School determination.

3. Related Party Transactions

None

4. Grants Received 2024-2025

£2600 from the Highland Council Comfort Scheme

5. Cost of Charitable Activities/Fundraising	2025	2024	2023
Bealach Beag	£10,071	£0	£0
Fete	£4,955	£0	£0
Remembrance Day	£33	£0	£0
Village Hall	£1,193	£0	£0
Village Maintenance	£0	£60	£620
Children's Christmas Party	£617	£435	£310
Christmas Lunch Party	£703	£523	£525
Fireworks Party	£1,201	£1,309	£1,150
Fire Funds	£0	£2,200	£0
Playgroup/Youth Club	£1,535	£35	£35
Playpark	£0	£0	£2,400
School Poly Tunnel	£0	£70	£1,736
Sports Court	£686	£648	£0
Playing Field	£0	£0	£0
School	£447	£67	£0
Shed	£706	£2,708	£544
Sea Eagle Project	£0	£0	£0
Toilets	£4,927	£3,975	£3,147
Hall Library	£0	£2,371	£505
Mary Hamilton Trust	£0	£0	£300
Total	£27,074	£14,401	£11,272

6. Governance Costs

Preparation of annual accounts	£0	£0	£0
Legal costs	£0	£0	£0
Other - Insurances	£2,019	£890	£683
Total	£2,019	£890	£683