



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

### 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 £
<b>A1 Receipts</b>						
Donations	548	170			718 -	215
Legacies					-	
Grants		24711			24,711 -	20,560
Receipts from fundraising activities					-	
Gross trading receipts	35,861				35,861 -	31,118
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>36,409 -</b>	<b>24,881 -</b>	<b>-</b>	<b>-</b>	<b>61,290 -</b>	<b>51,893 -</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>36,409 -</b>	<b>24,881 -</b>	<b>-</b>	<b>-</b>	<b>61,290 -</b>	<b>51,893 -</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	32,584	19,703			52,287 -	45,984
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>32,584 -</b>	<b>19,703 -</b>	<b>-</b>	<b>-</b>	<b>52,287 -</b>	<b>45,984 -</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>32,584 -</b>	<b>19,703 -</b>	<b>-</b>	<b>-</b>	<b>52,287 -</b>	<b>45,984 -</b>
<b>Net receipts / (payments)</b>	<b>3,825 -</b>	<b>5,178 -</b>	<b>-</b>	<b>-</b>	<b>9,003 -</b>	<b>5,909 -</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>3,825 -</b>	<b>5,178 -</b>	<b>-</b>	<b>-</b>	<b>9,003 -</b>	<b>5,909 -</b>

**Section B Statement of balances**

Categories	Details	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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	13,663	9,118			22,781 -	16,871
	Surplus / (deficit) shown on receipts and payments account	3,825	5,178			9,003 -	5,909
						-	
	<b>Cash and bank balances at end of year</b>	<b>17,488 -</b>	<b>14,296 -</b>	<b>-</b>	<b>-</b>	<b>31,784</b>	<b>22,780 -</b>
(Agree balances with receipts and payments account(s))							

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Kitchen Equipment	Unrestricted	1,874	1,727	1,578
	Cafe Equipment	Unrestricted	1,1332	1,100	920
	Toddler Group Toys	Restricted - Cooke Aquaculture	220	175	200
	Camp Beds	Donated by SDU	672	672	
	Food Waste Recysling Equipment	Restricted - CNI Fund	758	758	
	Brother A3/A4 Printer	Restricted - loHDT Com Fund	335	250	275
	eBikes (2)	Restricted - loHDT/EST Grant	4,600	3,750	4,600
	HP 270G7 Laptop	Donated by Hoy Hoolie		450	500
	Storage Cupboard/party Lighting	Donated by Hoy Hoolie		650	690
		<b>Total</b>	<b>9,591 -</b>	<b>9,532 -</b>	<b>8,763 -</b>

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

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

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

Signature	Print Name	Date of approval
L. Sole	LESLEY SOLE, CHAIR	3rd Feb 26
<i>Maira J. Cassar</i>	MOIRA COSSAR, TREASURER	3rd Feb 26

**Section C Notes to the Accounts**

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

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**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
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**C3b Trustee remuneration - details**

Authority under which paid	£
Reimbursement for purchase of catering supplies	2
Reimbursement for purchase of campbeds for Swedish Uni Stds	1

**C4a Trustee expenses**

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

**C6 Other information**

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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
<b>YM Empower</b>						
<b>Receipts</b>						
Donations	548				548 -	200
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	35,861				35,861 -	31,118
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>36,409 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,409 -</b>	<b>31,318 -</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>36,409 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,409 -</b>	<b>31,318 -</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	32,584				32,584 -	26,671
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>32,584 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,584 -</b>	<b>26,671 -</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>32,584 -</b>	<b>26,671 -</b>
<b>Total payments</b>	<b>32,584 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>3,825 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,825 -</b>	<b>4,647 -</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>3,825 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,825 -</b>	<b>4,647 -</b>

**Nature and purpose of funds**

This fund is used for general costs associated with the day-to-day operation of Community Hall, including salaries, supplies, insurance, etc.

**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
	Community Groups, Cafe & Lunch Club	Lunch Club Transport	Ebikes	CNI Fund		
<b>Receipts</b>						
Donations			170		170 -	15
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	21,921	2,000		790	24,711 -	20,560
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>21,921 -</b>	<b>2,000 -</b>	<b>170 -</b>	<b>790 -</b>	<b>24,881 -</b>	<b>20,575 -</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>21,921 -</b>	<b>2,000 -</b>	<b>170 -</b>	<b>790 -</b>	<b>24,881 -</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	16,878	1,950	85	790	19,703 -	19,313
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>16,878 -</b>	<b>1,950 -</b>	<b>85 -</b>	<b>790 -</b>	<b>19,703 -</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>16,878 -</b>	<b>1,950 -</b>	<b>85 -</b>	<b>790 -</b>	<b>19,703 -</b>	<b>19,313 -</b>
<b>Net receipts / (payments)</b>	<b>5,043 -</b>	<b>50 -</b>	<b>85 -</b>	<b>-</b>	<b>5,178 -</b>	<b>1,262 -</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>5,043 -</b>	<b>50 -</b>	<b>85 -</b>	<b>-</b>	<b>5,178 -</b>	<b>1,262 -</b>

**Nature and purpose of funds**

Restricted Fund 1 (Community Groups, Cafe and Lunch Club) is a combination of grants from the People's Health Trust, Island of Hoy Development Trust, The Barrack Charitable Trust, Cooke Aquaculture and the Community Council. It is used to part cover staffing, food supplies and insurance costs. Restricted Fund 2, Lunch Club Transport is grant funding from the Hugh Fraser Foundation to cover the use of bus transport for the Lunch Club. Restricted 3 consists of donations for the use of the eBikes which is used to cover servicing and repair costs. Restricted Fund 4, the CNI (Carbon Neutral Islands) Grant was used to purchase equipment for the food waste recycling project.