

THE KIPPFORD ASSOCIATION - SC012840

BALANCES AT 31st AUGUST 2021

| | 2021 | | 2020 | |
|--------------------------------|----------------|---------------|---------------|---------------|
| | £ | £ | £ | £ |
| FUNDS | | | | |
| General Funds at start of year | 41,925 | | 28,009 | |
| Surplus/(deficit) for the year | <u>3,236</u> | | <u>13,916</u> | |
| | | 45,161 | | 41,925 |
| | | | | |
| The Kipp Fund at start of year | 23,983 | | 13,788 | |
| Surplus/(deficit) for the year | <u>(3,645)</u> | | <u>10,195</u> | |
| | | <u>20,338</u> | | <u>23,983</u> |
| | | <u>65,499</u> | | <u>65,908</u> |

STATEMENT OF BALANCES AS AT 31st AUGUST 2021

BANK BALANCES

| | | |
|---------------|---------------|---------------|
| Bank Accounts | <u>65,499</u> | <u>65,908</u> |
|---------------|---------------|---------------|

OTHER ASSETS HELD

| | | |
|-----------------------|---------------|---------------|
| The Kipp Land at cost | <u>53,156</u> | <u>53,156</u> |
|-----------------------|---------------|---------------|

Approved and signed by

Richard Copson, Treasurer

Independent Examiner's Report to the Trustees and Members of The Kippford Association (SC012840) on the accounts for the year ended 31 August 2021

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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. My examination is carried out in accordance with Regulation 11 of the Regulations. 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.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the Act and Regulation 4 of the Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 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.

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST AUGUST 2021

| | 2021 | | | 2020 |
|---|--------------|----------------|---------------|---------------|
| | General £ | The Kipp £ | Total £ | £ |
| RECEIPTS | | | | |
| Donations from Members - 21 (2020- 57) | 965 | | 965 | 3,135 |
| Car park Donations | 2,298 | | 2,298 | 1,500 |
| Sundry Donations | 252 | 50 | 302 | |
| HMRC Gift Aid | 649 | | 649 | 1,201 |
| Nature Reserve Dedications | | | | 1,724 |
| Total Donations | 4,164 | 50 | 4,214 | 7,560 |
| Use of Hall: | | | | |
| Badminton Club | | | | 164 |
| Bowling Club | | | | 180 |
| Kippford Bridge Club | | | | 180 |
| Fitness Classes | 81 | | 81 | 488 |
| Miscellaneous Hall Lets - 0 (2019 -6) | | | | 200 |
| Elections | 500 | | 500 | 450 |
| Electricity Meter | 79 | | 79 | 506 |
| | 660 | | 660 | 2,168 |
| Other Receipts: | | | | |
| D & G Coronavirus Grant | | | | 10,000 |
| Nature Reserve Grants | | 6,181 | 6,181 | 54,113 |
| Electric Wayleaves | 75 | 277 | 352 | 371 |
| Chr'mas/New year/Wine tasting / Dinner | | | | 418 |
| Grazing Let | | 250 | 250 | 250 |
| Bank Interest | 19 | | 19 | 34 |
| Misc. Receipts | 162 | | 162 | |
| | 256 | 6,708 | 6,964 | 65,185 |
| TOTAL RECEIPTS | 5,080 | 6,758 | 11,838 | 74,913 |
| PAYMENTS | | | | |
| Electricity | 428 | | 428 | 967 |
| Hall Cleaning | 94 | | 94 | 494 |
| Repairs & Maintenance | 110 | | 110 | 1,366 |
| Replacement Equipment | 79 | | 79 | |
| Insurance | 976 | | 976 | 974 |
| Stationery & Printing | | | | 395 |
| Licences | | | | 156 |
| Nature Reserve development | | 10,082 | 10,082 | 46,060 |
| Nature Reserve maintenance | | 322 | 322 | 262 |
| Sundry | 157 | | 157 | 128 |
| TOTAL PAYMENTS | 1,844 | 10,403 | 12,247 | 50,802 |
| SURPLUS / (DEFICIT) FOR THE YEAR | 3,236 | (3,645) | (409) | 24,111 |