

# THE KIPPFORD ASSOCIATION - SC012840

## RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST AUGUST 2023

	<u>2023</u>	<u>2022</u>
	£	£
<b>RECEIPTS</b>		
Donations from Members - 29 (2022- 21)	2,337	1,920
Car park Donations	3,177	2,797
Sundry Donations	812	400
HMRC Gift Aid	2,075	
Nature Reserve Dedications	35	
Total Donations	<u>8,436</u>	<u>5,117</u>
Use of Hall:		
Clubs and Fitness Classes	949	531
Miscellaneous Hall Lets - 11 (2022 -4)	1,060	180
Elections		480
Electricity Meter	391	360
	<u>2,400</u>	<u>1,551</u>
Other Receipts:		
Nature Reserve Grants	831	781
Electric Wayleaves	387	354
Grazing Let	250	250
Bank Interest	477	33
Misc. Receipts	363	
	<u>2,307</u>	<u>1,418</u>
<b>TOTAL RECEIPTS</b>	<u>13,143</u>	<u>8,086</u>
<b>PAYMENTS</b>		
Electricity	672	768
Hall Cleaning	735	311
Repairs & Maintenance	8,308	1,544
Replacement Equipment	2,010	201
Insurance	1,128	1,004
Stationery & Printing	209	131
Licences	167	41
Nature Reserve development	5,260	7,256
Nature Reserve maintenance	1,621	436
Sundry	420	105
<b>TOTAL PAYMENTS</b>	<u>20,530</u>	<u>11,796</u>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	<u>(7,387)</u>	<u>(3,711)</u>

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## STATEMENT OF BALANCES AS AT 31st AUGUST 2023

	2023		2022	
	£	£	£	£
<b>FUNDS</b>				
General Funds at start of year	47,833		45,161	
Surplus/(deficit) for the year	<u>(2,221)</u>		<u>2,671</u>	
		45,612		47,833
The Kipp Fund at start of year	13,956		20,338	
Surplus/(deficit) for the year	<u>(5,166)</u>		<u>(6,382)</u>	
		<u>8,789</u>		<u>13,956</u>
		<u>54,401</u>		<u>61,789</u>
<b>BANK BALANCES</b>				
Bank Accounts		<u>54,401</u>		<u>61,789</u>
<b>OTHER ASSETS HELD</b>				
The Kipp Land at cost		<u>53,156</u>		<u>53,156</u>

Approved and signed by

  
Cameron Mills, Treasurer

Date

25/10/23

### Independent Examiner's Report to the Trustees and Members of The Kippford Association (SC012840) on the accounts for the year ended 31 August 2023

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.



25/10/23

Steph Robertson  
Bencoolen, Kippford

Date