

SC041598



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	July	2020		30	June	2021

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	4,420				4,420	4,435
Legacies					-	-
Grants	631	53,124			53,755	42,650
Receipts from fundraising activities	3,174				3,174	11,243
Gross trading receipts	3,170				3,170	10,293
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	11,395	53,124	-	-	64,519	68,622
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,395	53,124	-	-	64,519	68,622
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,116	40,258			48,374	46,581
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	8,116	40,258	-	-	48,374	46,581
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	8,116	40,258	-	-	48,374	46,581
Net receipts / (payments)	3,279	12,866	-	-	16,145	22,041
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,279	12,866	-	-	16,145	22,041

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	47,504	18,052			65,556	43,515
	Surplus / (deficit) shown on receipts and payments account	3,279	12,866			16,145	22,041
						-	-
						-	-
	Cash and bank balances at end of year	50,783	30,918	-	-	81,701	65,556
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

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

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

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

Signature

Print Name

Date of
approval


David Hirst

30/10/2021

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	£
Total			-

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)	
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Authority under which paid

£

C3b Trustee remuneration - details

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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Number of trustees

£

C4b Trustee expenses - details

Kathy Dale - webinar		25
Lizzy Shepherd - course		75

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 (1)

Analysis of receipts and payments

1 Donations

	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 £
Festival	668				668	2,784
Bee group	20				20	150
Community Garden					-	25
MTB	3,280				3,280	1,364
Composting	452				452	-
General					-	112
Total	4,420	-	-	-	4,420	4,435
	-	- #	- #	- #	- #	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Food and Music Festival			-	1,445
Bee Group+apiary		19,700	19,700	18,601
Strengthening communities		32,280	32,280	21,937
Seeds		144	144	
Food		1,000	1,000	
Unrestricted	631		631	667
Total	631	53,124	53,755	42,650
	-	-	#	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total					-	

4 Payments relating directly to charitable activities

	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 £
Tarland Trails	3,555				3,555	24
Strengthening communities		22,944			22,944	18,413
Miscellaneous expenses for all groups	920				920	2,453
Community garden running costs					-	793
Bee group + apiary	1,177	16,175			17,352	5,127
Food and Music Festival	1,420				1,420	16,561
Film Club					-	135
Composting	209				209	297
apples					-	413
Seeds	645	144			789	1,352
Tapestry	100				100	1,013
Food		995			995	
Housing	90				90	
Total	8,116	40,258	-	-	48,374	46,581

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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
Receipts						
Donations	4,420				4,420	4,435
Legacies					-	-
Grants	631				631	667
Receipts from fundraising activities	3,174				3,174	11,243
Gross trading receipts	3,170				3,170	10,293
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	11,395	-	-	-	11,395	26,639
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,395	-	-	-	11,395	26,639
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8,116				8,116	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	8,116	-	-	-	8,116	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8,116	-	-	-	8,116	-
Net receipts / (payments)	3,279	-	-	-	3,279	26,639
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,279	-	-	-	3,279	26,639

Nature and purpose of funds

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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
Receipts						
Donations					-	-
Legacies					-	-
Grants	53,124				53,124	41,983
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	53,124	-	-	-	53,124	41,983
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	53,124	-	-	-	53,124	41,983
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	40,258				40,258	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	40,258	-	-	-	40,258	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	40,258	-	-	-	40,258	-
Net receipts / (payments)	12,866	-	-	-	12,866	41,983
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	12,866	-	-	-	12,866	41,983

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts								v2	
Report to the trustees/members of	Charity name	Tarland Development Group									
Registered charity number		SC 41598									
On the accounts of the charity for the period	Period start date	Day	Month	Year		to	Day	Month	Year	Period end date	
		1	July	2020			30	June	2021		
Set out on pages	1-6	(remember to include the page numbers of additional sheets)									
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts 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.</p>										
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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.</p>										
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 										
Signed:	Susan Zappert						Date: 23/8/21				
Name:	MRS SUSAN ZAPPERT										
Relevant professional qualification(s) or body (if any):	FCCA, ATII										
Address:	LOCHAN SIDDE ABOYNE ABERDEENSHIRE AB34 5BQ										

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.