

Sandwich Youth and Community Centre

SC014370

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2022		31	07	2023

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 £
A1 Receipts						
Donations	185				185	490
Legacies					-	
Grants	42,355	71,012			113,367	103,815
Receipts from fundraising activities	1,778				1,778	1,226
Gross trading receipts	1,976				1,976	653
Income from investments other than land and buildings					-	
Rents from land & buildings	3,773				3,773	3,239
Gross receipts from other charitable activities	1,502				1,502	1,271
					-	
A1 Sub total	51,569	71,012	-	-	122,581	110,694
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	51,569	71,012	-	-	122,581	110,694
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,274				2,274	922
Investment management costs					-	
Payments relating directly to charitable activities	263	110,548			110,811	107,358
Grants and donations	11,441				11,441	-
Governance costs:					-	
Audit / independent examination		132			132	132
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13,978	110,680	-	-	124,658	108,411
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,978	110,680	-	-	124,658	108,411
Net receipts / (payments)	37,591	(39,668)	-	-	(2,077)	2,283
A5 Transfers to / (from) funds	(39,668)	39,668			-	
Surplus / (deficit) for year	(2,077)	-	-	-	(2,077)	2,283

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	10,027	-			10,027	7,744
	Surplus / (deficit) shown on receipts and payments account	(2,077)	-			(2,077)	2,283
						-	
						-	
	Cash and bank balances at end of year	7,950	-	-	-	7,950	10,027
	(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

Sandwich Youth and Community Centre

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Donations	185				185	490
					-	
					-	
					-	
Total	185	-	-	-	185	490
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Shetland Charitable Trust		22,882			22,882	51,557
Sandwich Community council	1,855				1,855	300
Government	40,500				40,500	-
Shetland Islands Council		11,250			11,250	45,958
Other		36,880			36,880	6,000
Total	42,355	71,012			113,367	103,815
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
Junior admissions	611				611	182
Senior admissions	416				416	149
Contributions to trip					-	
Memberships	475				475	940
Other					-	-
					-	
					-	
Total	1,502	-	-	-	1,502	1,271
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Transport		204			204	220
Affiliations		90			90	175
Materials	85				85	
Trip costs	178				178	225
Minor equipment		1,327			1,327	547
Maintenance and repairs		4,033			4,033	3,818
Administration		156			156	448
Electricity & gas		4,940			4,940	3,376
Insurance		2,793			2,793	2,741
Telephone & licences		546			546	473
Fundraising		158			158	272
Project expenditure		94,500			94,500	93,130
TV Licence		170			170	194
Cleaning		1,632			1,632	1,740
Total	263	110,548	-	-	110,811	107,358
	-	-	-	-	-	-

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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	185				185	490
Legacies					-	
Grants	42,355				42,355	400
Receipts from fundraising activities	1,778				1,778	1,226
Gross trading receipts	1,976				1,976	653
buildings	-				-	-
Rents from land & buildings	3,773				3,773	3,239
Gross receipts from other charitable activities	1,502				1,502	1,271
Sub total	51,569	-	-	-	51,569	7,279
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	51,569	-	-	-	51,569	7,279
Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,274				2,274	922
Investment management costs					-	
Payments relating directly to charitable activities	263				263	225
Grants and donations	11,441				11,441	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	13,978	-	-	-	13,978	1,146
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	13,978	-	-	-	13,978	1,146
Net receipts / (payments)	37,591	-	-	-	37,591	6,133
Transfers to / (from) funds	(39,668)				(39,668)	(3,850)
Surplus / (deficit) for year	(2,077)	-	-	-	(2,077)	2,283
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	71,012				71,012	103,415
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	71,012	-	-	-	71,012	103,415
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	71,012	-	-	-	71,012	103,415
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	110,548				110,548	107,133
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	132				132	132
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	110,680	-	-	-	110,680	107,265
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	110,680	-	-	-	110,680	107,265
Net receipts / (payments)	(39,668)	-	-	-	(39,668)	(3,850)
Transfers to / (from) funds	39,668				39,668	3,119
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Sandwick Youth and Community Centre						
	Registered charity number SC014370						
	Period start date				Period end date		
On the accounts of the charity for the period	Day	Month	Year		Day	Month	Year
	01	August	2023	to	31	July	2024
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	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.						
Basis of independent examiner's statement	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.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. 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, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or						
Sign Na	2. to which, in my opinion, attention should be drawn in order to enable a proper o be reached.						
					Date:	17 January 2025	
Relevant professional qualification(s) or body (if any)							
Address:	Thyme Tax & Accountancy Ltd						
	36 Angusfield Avenue						
	Aberdeen						
	AB15 6AQ						

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose