

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

## 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 £
<b>A1 Receipts</b>						
Donations	229				229 -	231
Legacies					-	
Grants					-	
Receipts from fundraising activities	201				201 -	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3559				3559 -	1371
					-	
<b>A1 Sub total</b>	3989 -	-	-	-	3989 -	1602 -
<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>Total receipts</b>	3989 -	-	-	-	3989 -	1602 -
<b>A3 Payments</b>						
Expenses for fundraising activities	271				271 -	69
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2293				2293 -	3717
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	120
Preparation of annual accounts					-	
Legal costs					-	
Other	6				6 -	34
					-	
<b>A3 Sub total</b>	2570 -	-	-	-	2570 -	3941 -
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2570 -	-	-	-	2570 -	3940 -
<b>Net receipts / (payments)</b>	3989 -	-	-	-	3989 -	(2338) -
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	1419 -	-	-	-	1419 -	(2338) -

## 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	3436				3436 -	5775
	Surplus / (deficit) shown on receipts and payments account	1419				1419 -	(2338)
						-	
						-	
	Cash and bank balances at end of year	4855 -	-	-	-	4855 -	3437 -
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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

			19.2.25

\* Please note - OSCR will accept digital or typed signatures

## Section C Notes to the Accounts

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

All monies held by Stranraer and District Visual Arts Society are used for the furtherance of the aims of the society.  
The trustees maintain a single unrestricted fund for the day-to-day running of the charity and this fund is used at the discretion of the trustees.  
The funds are held in a 'Club and Societies Account' with Virgin Money.  
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose.

### 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)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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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 (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 £
	100				100 -	
	52				52 -	
	11				11 -	
<b>Total</b>	<b>229 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229 -</b>	<b>251 -</b>

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**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**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 £
	291				291 -	
	3202				3202 -	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>3559 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3559 -</b>	<b>1371 -</b>

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**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 £
					133	91
					207	
					346	
					300	
					743	2037
					99	
					220	
					268	
					113	
					113	1369
<b>Total</b>	<b>2564 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2564 -</b>	<b>3717 -</b>

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sc 045903

**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>Receipts</b>						
Donations	229				229 -	231
Legacies					-	
Grants					-	
Receipts from fundraising activities	201				201 -	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3559				3559 -	1371
<b>Sub total</b>	3989 -	-	-	-	3989 -	1602 -
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	3989 -	-	-	-	3989 -	1602 -
<b>Payments</b>						
Expenses for fundraising activities	271				271 -	69
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2293				2293 -	3717
Grants and donations					-	
Governance costs:	6				6 -	34
Audit / independent examination					-	120
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	2570 -	-	-	-	2570 -	3940 -
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2570 -	-	-	-	2570 -	3940 -
<b>Net receipts / (payments)</b>	3989 -	-	-	-	3989 -	1602 -
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	1419 -	-	-	-	1419 -	(2338) -

**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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</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>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
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>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

**Nature and purpose of funds**

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<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	<b>Independent examiner's report on the accounts</b> <span style="float: right;">v2</span>						
	Charity name <b>Stranraer &amp; Galloway Visual Arts Society</b>						
	Registered charity number <b>SC 045903</b>						
	Period start date Day Month Year <b>01 09 2023</b> <sup>to</sup>			Period end date Day Month Year <b>31 08 2024</b>			
Set out on pages <b>1-6</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	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 (as amended). 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.						
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 view given by the accounts.						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention <del>other than that disclosed on the attached page*</del></p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper </li> </ol>						
<b>Signed**:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b> <b>Address:</b>	<div style="background-color: black; width: 100%; height: 150px;"></div>						

\*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.

\*\*OSCR will accept digital or typed signatures.