

NORTH WEST TRAINING CENTRE

SC019802

Receipts and payments accounts

For the period from				to			
	01	Sept	2021		31	August	2022

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					-	
Legacies					-	
Grants	10,500				10,500	7,370
Receipts from fundraising activities	1,532				1,532	
Gross trading receipts					-	1,275
Income from investments other than land and buildings	6				6	102
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
HMRC JRS	216				216	2,401
A1 Sub total	12,254	-	-	-	12,254	11,148
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,254	-	-	-	12,254	11,148
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	9,652				9,652	11,428
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	9,652	-	-	-	9,652	11,428
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	9,652	-	-	-	9,652	11,428
Net receipts / (payments)	2,602	-	-	-	2,602	(280)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,602	-	-	-	2,602	(280)

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	17,670				17,670	18,867
	Surplus / (deficit) shown on receipts and payments account	2,602				2,602	(280)
						-	
	Cash and bank balances at end of year	20,272	-	-	-	20,272	18,587
(Agree balances with receipts and payments account(s))							

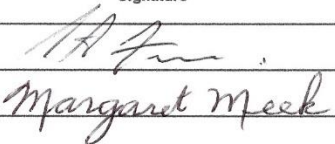
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

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

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

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

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

Signature	Print Name	Date of approval
	SHEILA FRAZER	16/5/23
	MARGARET MEEK	16/5/23

Section C Notes to the Accounts

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

Provision of learning and scioial interaction for adults living in a remote and sometimes isolated area.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Adult Learning	Robertson Tru	1	2,000
	High Council	1	3,500
	ADW Fund	1	5,000
		Total	10,500

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)	
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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

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 £
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Robertson Trust	2,000		2,000	-
Highland Council	3,500		3,500	1,500
Anne Duchess of Westminster Trust	5,000		5,000	5,000
North High Initiative & Bordna Gaidhlig	-		-	870
Total	10,500	-	10,500	7,370

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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Donations from A - unres	Donations from B - unres	Donations from C - unres	Donations from D - unres	Total unrestricted funds	Total unrestricted funds last period
	Receipts of funds	Receipts of funds	Receipts of funds	Receipts of funds		
Receipts						
Donations					-	
HMRC JRS	216				216	2,401
Grants	10,500				10,500	7,370
Receipts from fundraising activities	1,532				1,532	
Gross trading receipts					-	1,275
bank interest and refunds	6				6	102
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	12,254	-	-	-	12,254	11,148
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,254	-	-	-	12,254	11,148
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments	9,652				9,652	11,428
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	9,652	-	-	-	9,652	11,428
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	9,652	-	-	-	9,652	11,428
					cross ref error	
Net receipts / (payments)	2,602	-	-	-	2,602	(280)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,602	-	-	-	2,602	(280)
					cross ref error	
Nature and purpose of funds						
To provide core funding for the running of the Centre and support Adult Training courses						

NORTH WEST TRAINING CENTRE

SC019802

Additional analysis (3)

6 Breakdown of restricted funds

	Financial year 2015-16 of fund raising	Financial year 2016-17 of fund raising	Financial year 2017-18 of fund raising	Financial year 2018-19 of fund raising	Total restricted funds	Total restricted funds last period
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Independent examiner's report on the accounts								v2
Charity name								
North West Training Centre								
Registered charity number								
SC019802								
Period start date					Period end date			
Day	Month	Year		to	Day	Month	Year	
1	Sept	2021			30	August	2022	
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 (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.

Basis of independent examiner's statement

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.

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:
 - 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

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.

Signed: *KATHLEEN PARKER*
Name: KATHLEEN PARKER

Date: 14/05/23

Relevant professional qualification(s) or body (if any):

BSc. B.Ed

Address:

BEECHWOOD
SANDGOMORE
DURNESS
IV27 4PZ

*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**