



Friends of Blairs Loch
Scottish Charitable Incorporated Organisation SC048921

Annual Receipts and Payments accounts

as at 31st December 2021

Period start date	Period end date
01 January 2021	31 December 2021

Section A : Statement of receipts and payments

A1 Receipts (to nearest £)	Restricted funds							Total funds current period	Total funds last period
	Unrestricted funds	Trustee Restricted	Stable Classroom	Landscaping	Neptune Rake	Fishery	Education setup		
Donations	£ 9,860.75	£ -	£ -	£ -	£ -	£ 1,000.00	£ -	£ 10,860.75	£ 4,539.00
Fund raising event	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Gift Aid	£ 701.95	£ -	£ -	£ -	£ -	£ -	£ -	£ 701.95	£ 613.50
Grant Fundings	£ 500.00	£ -	£ 70,000.00	£ 10,000.00	£ -	£ -	£ 1,000.00	£ 81,500.00	£ 40,723.12
Income	£ 245.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 245.00	£ -
Miscellaneous	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Unallocated Income	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ 301.26
A1 Sub total	£ 11,307.70	£ -	£ 70,000.00	£ 10,000.00	£ -	£ 1,000.00	£ 1,000.00	£ 93,307.70	£ 46,176.88
A2 Payments	Restricted funds							Total funds current period	Total funds last period
	Unrestricted funds	Trustee Restricted	Stable Classroom	Landscaping	Neptune Rake	Fishery	Education setup		
Capital Exp	£ 1,324.06	£ -	£ 106,303.80	£ 3,587.50	£ 555.90	£ -	£ -	£ 111,771.26	£ 27,843.82
Heating and Lighting	£ -	£ 181.86	£ -	£ -	£ -	£ -	£ -	£ 181.86	£ 469.70
Insurance	£ -	£ 762.30	£ -	£ -	£ -	£ -	£ -	£ 762.30	£ 583.84
Legal	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Misc Consumables	£ 10.99	£ -	£ -	£ -	£ -	£ -	£ -	£ 10.99	£ 445.61
Minor Revenue Exp	£ -	£ 15.00	£ -	£ -	£ -	£ -	£ -	£ 15.00	£ -
Unallocated	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
A2 Sub total	£ 1,335.05	£ 959.16	£ 106,303.80	£ 3,587.50	£ 555.90	£ -	£ -	£ 112,741.41	£ 29,342.97
Net receipts / (payments)	£ 9,972.65	-£ 959.16	-£ 36,303.80	£ 6,412.50	-£ 555.90	£ 1,000.00	£ 1,000.00	-£ 19,433.71	£ 16,833.91
Unrestricted funds transferred	-£ 9,087.64	£ -	£ 8,803.69	£ -	£ 283.95	£ -	£ -	-£ 0.00	
Surplus / (deficit) for year	£ 885.01	-£ 959.16	-£ 27,500.11	£ 6,412.50	-£ 271.95	£ 1,000.00	£ 1,000.00	-£ 21,161.76	£ 16,833.91

Section B : Statement of balances

Cash Funds	Unrestricted funds	Trustee Restricted	Stable Classroom	Landscaping	Neptune Rake	Fishery	Education setup	Total current period	Total last period
Cash and bank balances at start of year	£ 6,336.82	£ 2,000.00	£ 27,500.11	£ 1,497.02	£ 271.95	£ -	£ -	£ 37,605.90	£ 20,771.99
Surplus / (deficit) shown on receipts and payments account	£ 885.01	-£ 959.16	-£ 27,500.11	£ 6,412.50	-£ 271.95	£ 1,000.00	£ 1,000.00	-£ 19,433.71	£ 16,833.91
Cash and bank balances at end of year	£ 7,221.83	£ 1,040.84	£ 0.00	£ 7,909.52	-£ 0.00	£ 1,000.00	£ 1,000.00	£ 18,172.19	£ 37,605.90

Balance checked 31/12/2021

Annual Receipts and Payments accounts

For the period from	Period start date 01 January 2021	to	Period end date 31 December 2021
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Section C : Restricted funds

Funding Source	Restricted funds						Trustee Restricted Funds	
	Services Supply	Stable Classroom	Neptune Rake	Landscaping	Fishery	FiEducational Setup		
Lottery Community Fund				£ 10,000				
Personal donation (Anon*)					£ 1,000			
The Corra Foundation						£ 1,000		
The Beatrice Partnership		£ 30,000						
The Adam Family Foundation		£ 10,000						
Gordon & Ena Baxter Foundation		£ 10,000						
Berry Burn Community Fund		£ 20,000						
Allocated from unrestricted opening balance							£ 2,000	
	£ -	£ 70,000	£ -	£ 10,000	£ 1,000	£ 1,000	£ 2,000	Total £ 84,000

Section D : Notes to Accounts

D1: General notes

1. The Trustees transferred £899.28 at start of year into the Trustee Restricted allocation to give an opening balance of £2,000. This sum to be held specifically for the payment of fixed overheads (Insurance, standing charges etc) in order to provide a sustainability resilience to the management of finances.
2. The person who made the donation towards the Fishery project has requested that they remain anonymous on any public document. Requests for details will be passed to the individual.

D2: Trustees Remuneration

None

D3: Trustees Expenses

None

D4 : Transactions with connected persons

None

Trustee Approval		
Print Name	Signature	Date of approval
Brian Higgs		11/01/2022
Alan Frost		11/01/2022

Independent Examiner's Report to the Trustees of Friends of Blairs Loch (SC048921)

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 1 and 2 of the Receipts and Payments Accounts.

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) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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
 - 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.

Independent Examiner	
Name	IAIN JOHN CAMPBELL
Profession	CHARTERED ACCOUNTANT
Address	[REDACTED]
	[REDACTED]
	[REDACTED]
Date	31/1/22

I. Campbell CA.