

OSCR Annual Accounts submission

Friends of Blairs Loch

Scottish Charitable Incorporated Organisation SC048921



Annual Receipts and Payments accounts

as at 31st December 2025

Period start date	Period end date
01 January 2025	31 December 2025

For the period from 01 January 2025 to 31 December 2025

Section A : Statement of receipts and payments

A1 Receipts (to nearest £)	Restricted funds					Total funds current period	Total funds last period
	a) Unrestricted Funds	b) Lipscomb Bequest	c) Trustee Restricted	d) Disabled Access	e) Green wood carpentry		
Donations	£ 5,289.62	£ -	£ -	£ -	£ -	£ 5,289.62	£ 18,325.63
Fund raising event	£ 1,669.29	£ -	£ -	£ -	£ -	£ 1,669.29	£ 1,024.97
Grant Fundings	£ -	£ -	£ -	£ -	£ 365.00	£ 365.00	£ 294.13
Income	£ 3,344.50	£ -	£ -	£ -	£ -	£ 3,344.50	£ 12,295.00
Miscellaneous	£ 18.96	£ -	£ -	£ -	£ -	£ 18.96	£ 2,060.00
Gift Aid	£ 182.02	£ -	£ -	£ -	£ -	£ 182.02	£ 167.91
Unallocated Income	£ -	£ -	£ -	£ -	£ -	£ -	£ -
A1 Sub total	£ 10,504.39	£ -	£ -	£ -	£ 365.00	£ 10,869.39	£ 34,167.64
A2 Payments							
	a) Unrestricted Funds	b) Lipscomb Bequest	c) Trustee Restricted	d) Disabled Access	e) Green wood carpentry	Total funds current period	Total funds last period
Capital Exp	£ 2,066.06	£ -	£ -	£ -	£ 1,101.04	£ 3,167.10	£ 19,276.86
Heating and Lighting	£ -	£ -	£ 1,432.82	£ -	£ -	£ 1,432.82	£ 1,612.00
Insurance	£ -	£ -	£ 1,595.99	£ -	£ -	£ 1,595.99	£ 1,468.56
Legal	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Misc Consumeables	£ -	£ -	£ 365.80	£ -	£ -	£ 365.80	£ 378.48
Minor Revenue Exp	£ 712.14	£ -	£ 57.16	£ -	£ 512.25	£ 1,281.55	£ 471.72
Unallocated	£ -	£ -	£ -	£ -	£ -	£ -	£ 101.70
A2 Sub total	£ 2,778.20	£ -	£ 3,451.77	£ -	£ 1,613.29	£ 7,843.26	£ 23,309.32
Net receipts / (payments)	£ 7,726.19	£ -	£ 3,451.77	£ -	£ 1,248.29	£ 3,026.13	£ 10,858.32
Unrestricted funds transferred at year opening	£ 3,000.00		£ 3,000.00	£ -	£ -	£ -	
Unrestricted funds transferred at year ending	£ 90.31		£ 42.02		£ 48.29	£ -	
Surplus / (deficit) for year	£ 4,635.88	£ -	£ 409.75	£ -	£ 1,200.00	£ 3,026.13	

Section B : Statement of balances

Cash Funds	a) Unrestricted Funds	b) Lipscomb Bequest	c) Trustee Restricted	d) Disabled Access	e) Green wood carpentry	Total current period	Total funds last period
Bank Balance at start of year	£ 15,073.13	£ 15,837.87	£ 409.75	£ 2,126.49	£ 1,200.00	£ 34,647.24	£ 23,788.92
Surplus / (deficit) shown on receipts and payments account	£ 4,635.88	£ -	£ 409.75	£ -	£ 1,200.00	£ 3,026.13	£ 10,858.32
Bank Balance at end of year	£ 19,709.01	£ 15,837.87	£ 0.00	£ 2,126.49	£ 0.00	£ 37,673.37	£ 34,647.24

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For the period from	Period start date 01 January 2025	to	Period end date 31 December 2025
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Section C : Restricted funds

Funding Source	Restricted funds						Trustee Restricted Funds	Total
	Workshop							
Tesco Starts	£ 365							
Allocated from unrestricted opening balance							£ 3,000	
	£ 365	£ -	£ -	£ -	£ -	£ -	£ 3,000	£ 3,365

Section D : Notes to Accounts

D1: General notes

1. The Trustees transferred £3,000 at start of year into the Trustee Restricted allocation to give an approximate opening balance of £3,400. 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.

D2: Trustees Remuneration

D3: Trustees Expenses

D4 : Transactions with connected persons

Trustee Approval		
Print Name	Signature	Date of approval
Brian Higgs (Treasurer)		30/01/2026
Carlo Miele (Chairperson)		30/01/2026
Alan Frost (Secretary)		30/01/2026