APPENDIX 2

SC053300

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date: Day	Month	Year	to	Period end date: Day	Month	Year
	01	April	2025		31	March	2026

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 2024/25 to nearest £
A1 Receipts						
Donations	10,390				10,390	5,018
Legacies					-	
Grants	25,645				25,645	400
Receipts from fundraising activities	3,149				3,149	249
Gross trading receipts	-				-	
Income from investments other than land and buildings	281				281	53
Rents from land & buildings					-	
Gross receipts from other charitable activities	22,837				22,837	
					-	
A1 Sub total	62,302	-	-	-	62,302	5,720
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	62,302	-	-	-	62,302	5,720
A3 Payments						
Expenses for fundraising activities	2,717				2,717	1,969
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,787				3,787	1,211
Grants and donations	180				180	1,000
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,684	-	-	-	6,684	4,180
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,684	-	-	-	6,684	4,180
Net receipts / (payments)	55,618	-	-	-	55,618	1,540
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	55,618	-	-	-	55,618	1,540

Section B Statement of balances

B1 Cash funds

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 2024/25 to nearest £
	Cash and bank balances at start of year	25,013	-	-	-	25,013	23,474
	Surplus / (deficit) shown on receipts and payments account	55,618				55,618	1,540
						-	
						-	
	Cash and bank balances at end of year	80,631	-	-	-	80,631	25,014
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-

B2 Investments

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

B3 Other assets

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

B4 Liabilities

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

B5 Contingent liabilities

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

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

Signature	Print Name	Date of approval

Section C Notes to the Accounts

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

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

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

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 £	2024/25 to nearest £
Subscriptions, Pool, Equip, Donation, Security	10,390				10,390	5,018
					-	
					-	
					-	
Total	10,390	-	-	-	10,390	5,018
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	2024/25 to nearest £
Kayak Project - KP Technology	300		300	
Kayak Project - Highland Council	5,000		5,000	
Kayak Project - Awards for All	3,300		3,300	
Kayak Project - Highland Council	2,550		2,550	
Kayak Project - RDI Renewables	500		500	
Kayak Project - Foundation Scotland	9,585		9,585	
Kayak Project - Foundation Scotland	4,010		4,010	
CSC	400		400	400
Total	25,645	-	25,645	400
	-	-	-	-

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 £	2024/25 to nearest £
SSKS	22,837				22,837	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	22,837	-	-	-	22,837	-
	-	-	-	-	-	-

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 £	2024/25 to nearest £
Club Clothing, equipment ourchase	3,787				3,787	1,211
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	3,787	-	-	-	3,787	1,211
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	2024/25	
Receipts							
Donations	538	613	9,239		10,390	5,018	9,239
Legacies					-		
Grants		25,645			25,645	400	
Receipts from fundraising activities		914	2,235		3,149	249	
Gross trading receipts					-		
buildings			281		281	53	
Rents from land & buildings					-		
Gross receipts from other charitable activities			22,837		22,837		
Sub total	538	27,172	34,592	-	62,302	5,720	
Receipts from asset & investment sales							
Proceeds from sale of fixed assets					-		
Proceeds from sale of investments					-		
Sub total	-	-	-	-	-	-	
Total receipts	538	27,172	34,592	-	62,302	5,720	
Payments							
Expenses for fundraising activities			2,717		2,717	1,969	
Gross trading payments					-		
Investment management costs					-		
Payments relating directly to charitable activities		2,200	1,587		3,787	1,211	
Grants and donations			180		180		
Governance costs:					-		
Audit / independent examination					-		
Preparation of annual accounts					-		
Legal costs					-		
					-		
					-		
Sub total	-	2,200	4,484	-	6,684	3,180	
Payments relating to asset and investment movements							
Purchases of fixed assets					-		
Purchase of investments					-		
Sub total	-	-	-	-	-	-	
Total payments	-	2,200	4,484	-	6,684	3,180	
Net receipts / (payments)	538	24,972	30,108	-	55,618	2,540	
Transfers to / (from) funds					-		
Surplus / (deficit) for year	538	24,972	30,108	-	55,618	2,540	

Nature and purpose of funds
Pool, Equipment & General historic funds used to separate income/expenditure for reference but funds accrued not restricted for use