FRIENDS OF TOUGH COMMUNITY CHURCH

Scottish Charity Number SC054385

Statement of Receipts and Payments for the period 7 July 2025 to 31 July 2026

	Unrestricted £	Restricted £	Total £
RECEIPTS			
Grant — Scottish Land Fund Stage 1	-	16,440.00	16,440.00
Grant — Architectural Heritage Fund	-	5,280.00	5,280.00
Grant — Scottish Land Fund Stage 2	-	89,400.00	89,400.00
Donations	575.29	-	575.29
Fundraising receipts	687.60	-	687.60
Other receipts	10.16	-	10.16
Total receipts	**1,273.05**	**111,120.00**	**112,393.05**
PAYMENTS			
Purchase of church property	-	55,000.00	55,000.00
Legal & acquisition costs	-	3,824.79	3,824.79
Professional & project development costs	59.04	24,580.00	24,639.04
Repairs, maintenance & safety	438.99	12,385.67	12,824.66
Insurance	-	2,258.22	2,258.22
Utilities	57.02	-	57.02
Event & fundraising costs	196.60	-	196.60
Website & administration	200.00	-	200.00
Memberships & subscriptions	45.00	-	45.00
Bank charges	64.17	-	64.17
Total payments	**1,060.82**	**98,048.68**	**99,109.50**
Surplus / (deficit) for the period	**212.23**	**13,071.32**	**13,283.55**
Opening funds at 7 July 2025	1,122.30	-	1,122.30
Closing funds at 31 July 2026	**1,334.53**	**13,071.32**	**14,405.85**

The £230 received at the 30 July 2026 event is included as a current-period fundraising receipt and was still held as cash in hand at 31 July 2026; it was banked on 12 August 2026.

FRIENDS OF TOUGH COMMUNITY CHURCH

Statement of Balances at 31 July 2026

	Unrestricted £	Restricted £	Total £
Cash funds			
Bank of Scotland community account	1,104.53	13,071.32	14,175.85
Cash in hand	230.00	-	230.00
Total cash funds	**1,334.53**	**13,071.32**	**14,405.85**
Other assets			
Tough Parish Church — acquisition cost			58,824.79
Total other assets			**58,824.79**
Liabilities			
Known liabilities at 31 July 2026			-
Contingent liabilities			-

Cash in hand: £230 received at the 30 July 2026 event was still held at 31 July and was deposited to the bank on 12 August 2026. Liabilities: none - the chair confirmed that the £36 difference on the KDJH invoice does not represent an amount still payable to the supplier.

Approved by the charity trustees on: _____

Signed on behalf of the charity trustees: _____

Name: _____

Position: Charity Trustee

FRIENDS OF TOUGH COMMUNITY CHURCH — NOTES TO THE ACCOUNTS

For the period 7 July 2025 to 31 July 2026

1. Basis of preparation

These draft accounts have been prepared on a receipts and payments basis for the SCIO's first accounting period from 7 July 2025 to 31 July 2026. They record cash received and paid during the period and include a statement of balances at the year end. No comparative figures are presented because this is the first period of account following incorporation.

2. Opening funds

The community bank account existed before SCIO registration. The reconstructed bank balance at 7 July 2025 was £1,122.30 and has been presented as opening unrestricted funds. The £30 title-deed payment on 1 July 2025 predates registration and is excluded from the SCIO-period receipts and payments.

3. Fund accounting

Unrestricted funds are available for use in furtherance of the charity's purposes. Restricted funds are subject to conditions imposed by the funder and are separately identified below.

4. Scottish Land Fund — Stage 1

Receipts during the SCIO period were £16,440. Stage 1 expenditure: Beedie Mitchell £420, Narro funded portion £1,800, KDJH £1,620 and Delfinity £12,600. The Narro invoice exceeded the funded amount by £59.04; that excess is charged to unrestricted funds. The Stage 1 restricted balance at 31 July 2026 is £nil.

5. Architectural Heritage Fund

The original Architectural Heritage Fund Project Viability Grant was £6,420. The formal PVG958 offer and terms confirm approved professional costs of £3,780 for the Feasibility Study, £1,140 for the Measured Survey and £1,500 for the Heritage Statement. The grant is restricted to the approved costs and AHF approval is required for changes. £1,140 was used before SCIO incorporation; receipts of £5,280 during the SCIO period have been treated as restricted and matched to £5,280 of KDJH / Deborah Anderson Architect payments. The award predates SCIO incorporation.

6. Scottish Land Fund — Stage 2

The formal offer dated 19 November 2025 awarded £89,400, comprising £77,800 capital and £11,600 revenue. The grant terms require the grant and related expenditure to be shown as a restricted fund. Cash expenditure allocated to the fund totals £76,328.68, leaving £13,071.32 at 31 July 2026. Acquisition, legal fees, insurance and project-development costs are directly supported by the formal offer. The internal Stage 2 tracker also identifies scaffolding, roofing, electrical and fire-risk-assessment costs as Stage 2 project spend.

7. Restricted fund summary

Fund	Opening £	Receipts £	Payments £	Closing £
Scottish Land Fund — Stage 1	-	£16,440.00	£16,440.00	-
Architectural Heritage Fund	-	£5,280.00	£5,280.00	-
Scottish Land Fund — Stage 2	-	£89,400.00	£76,328.68	£13,071.32
Total restricted funds	**-**	**£111,120.00**	**£98,048.68**	**£13,071.32**

8. Property

Tough Parish Church, Kirkton of Tough, Alford, AB33 8ER was acquired on 13 February 2026. The purchase price was £55,000 and directly attributable legal fees and acquisition outlays were £3,824.79, giving an acquisition cost of £58,824.79 for the asset schedule. The LBTT return supplied shows £0.

9. Cash and bank balances

The Bank of Scotland community account balance at 31 July 2026 was £14,175.85. In addition, £230 cash received at the 30 July 2026 event was still held at the year end and was deposited to the bank on 12 August 2026. Total cash funds at 31 July 2026 are therefore £14,405.85.

10. Liabilities and KDJH invoice difference

No unpaid liabilities were identified at 31 July 2026. A KDJH invoice totalled £2,970 while the related cash payments totalled £2,934, a £36 difference. The chairperson has confirmed that the supplier has not been underpaid and that no further £36 payment will be required. The reason for the difference was not available and is highlighted for confirmation, but no liability has been recognised.

11. Grants paid by the charity

No grants paid out by the FOTCC were identified in the accounting records for the period.

12. Charity trustee remuneration and expenses

No payments were identified in the accounting records as charity trustee remuneration. The records include reimbursements to Sylvia Dundas totalling £156.93.

13. Transactions with charity trustees / connected persons

No related-party transactions have been identified from the accounting records reviewed. The charity trustees should confirm this before the accounts are approved.