

**FRIENDS OF THE JOHN O'GROATS TRAIL
ASSOCIATION OF NORTHERN TRAILS SCOTLAND**

SC049061 2019 mid year to date

SC046737 2016-2019 (mid-year transition to SCIO)

INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31/12/2025

	<u>2025</u>	<u>2024</u>
<u>INCOME</u>		
Grants See attached for breakdown	130,607.07	176,910.67
Donations & Memberships	26,363.36	4,728.72
Guide Books	502.01	1,394.18
Miscellaneous	141.50	363.81
TOTAL	<u>157,613.94</u>	<u>183,397.38</u>
<u>EXPENDITURE</u>		
Advertising	4,500.00	0.00
Planning & Development	2,620.00	0.00
Contractors Materials & Equipment	125,671.35	34,568.28
Insurance	649.19	496.47
Guide Books	0.00	847.50
Office Expenses	2,037.14	1,366.70
Trail Managers	54,706.18	53,514.28
Legal Fees	5,958.60	0.00
Misc	250.00	164.89
TOTAL	<u>196,392.46</u>	<u>90,958.12</u>
<u>NET OPENING BANK BALANCE</u>	127,400.24	34,960.98
Add Income	157,613.94	183,397.38
	285,014.18	218,358.36
Less Expenditure	196,392.46	90,958.12
<u>NET CLOSING BANK BALANCE</u>	<u>88,621.72</u>	<u>127,400.24</u>
of which		
Restricted	73,724.79	110,037.58
Unrestricted	14,896.93	17,362.66
	<u>88,621.72</u>	<u>127,400.24</u>

Prepared By

Cardyn Swanson

Dated

4/2/26

Audited By

David Linn

Dated

10/3/2026

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INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31/12/2025

2025

INCOME

Grants Received from

Supporting

SSE Renewables	Loth Burn Bridge	9,500.00
Gordon & Ena Baxter foundation	Loth Burn Bridge	15,000.00
SSE Renewables	Loth Burn Bridge	9,500.00
Kilbraur Windfarm	Loth Burn Bridge	10,000.00
Highland Council	Forse Steps	6,000.00
The Highland Council	CRF Forse Steps Fund	1251.43
Highland Council	Trail Manager	5,043.88
Caithness & North Sutherland claim	Trail Manager	2,271.64
The Highland Council	NCT Trail Manager	7,240.12
Nuclear Restoratio	NCT Trail Manager & Infrastructure	8750.00
Foundation Scotland	NCT Trail Manager	25,000.00
Nuclear Restoratio	NCT Trail Manager & Infrastructure	8,750.00
Foundation Scotland	Unrestricted	500.00
Ayre off Shore Wind farm	Fencing & Style at Keiss Castle	300.00
Foundation Scotland	MCT Haventur Ardersier Fund	1,500.00
Foundation Scotland	Stroupster fund	15,000.00
LI&C Halsary Fund	Halsary - Latheron Lybster & Clyth	5,000.00

Total Received

£130,607.07