

Nairnshire Community Newspaper SCIO

SC053080



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

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 last period to nearest £
A1 Receipts						
Donations	2,209	5,001			7,210	4,112
Legacies					-	-
Grants	10,000				10,000	34,000
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	99				99	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	27,788				27,788	11,925
					-	-
A1 Sub total	40,096	5,001	-	-	45,097	50,037
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	40,096	5,001	-	-	45,097	50,037
A3 Payments						
Expenses for fundraising activities	817				817	410
Gross trading payments	8,591				8,591	3,035
Investment management costs					-	-
Payments relating directly to charitable activities	24,602	1,902			26,504	1,543
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	292				292	-
Preparation of annual accounts					-	-
Legal costs	-				-	5,555
Other					-	-
					-	-
A3 Sub total	34,302	1,902	-	-	36,204	10,543
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	806				806	1,827
Purchase of investments					-	-
A4 Sub total	806	-	-	-	806	1,827
Total payments	35,108	1,902	-	-	37,010	12,370
Net receipts / (payments)	4,988	3,099	-	-	8,087	37,667
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,988	3,099	-	-	8,087	37,667

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Section B Statement of balances

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 last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	37,667				37,667	-
	Surplus / (deficit) shown on receipts and payments account	4,988	3,099			8,087	37,667
						-	
	Cash and bank balances at end of year	42,655	3,099	-	-	45,754	37,667
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	0

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
Total			-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
Total			-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

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

Signature*	Print Name	Date of approval
<i>David Tunstall</i>	David Tunstall	

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

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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
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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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 £	Total last period to nearest £
Small cash donations					-	200
Donations via JustGiving					-	2,249
Donations from named individuals	901	5,001			5,902	1,410
Gift aid received	1,307				1,307	253
Total	2,209	5,001	-	-	7,210	4,112

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Arnold Clark				1,000
Association of Nairn Businesses			-	5,000
Haventus / Ardersier Port			-	25,000
McDonalds Community Fund	10,000		10,000	-
Ward Discretionary Fund			-	3,000
Total	10,000	-	10,000	34,000

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 £	Total last period to nearest £
Newspaper sales	12,227				12,227	3,171
Advertising sales	14,143				14,143	-
Newspapers By Post subscription sales	468				468	-
Online subscription sales	950				950	-
					-	
					-	
					-	
Total	27,788	-	-	-	27,788	3,171

reference error

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 £	Total last period to nearest £
Staff Costs	24,067	-			24,067	-
Office Rent & Service Charge	-	-			-	-
Office Insurance, Rates, BID	-	485			485	503
Utilities	9	-			9	27
Telecomms & Internet	-	516			516	212
Software & Computer Supplies	-	489			489	375
Postage	-	161			161	28
Stationery & Office Supplies	-	251			251	315
Website	477	-			477	47
Bank Fees and Charges	67	-			67	36
					-	-
Total	24,602	1,902	-	-	26,504	1,543

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	General Operational Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,209				2,209	4,112
Legacies					-	-
Grants	10,000				10,000	34,000
Receipts from fundraising activities					-	-
Gross trading receipts	27,788				27,788	11,925
Income from investments other than land and buildings	99				99	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	40,096	-	-	-	40,096	50,037
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	40,096	-	-	-	40,096	50,037
Payments						
Expenses for fundraising activities	817				817	410
Gross trading payments	8,591				8,591	3,035
Investment management costs					-	-
Payments relating directly to charitable activities	24,602				24,602	1,543
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	292				292	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	5,555
					-	-
Sub total	34,302	-	-	-	34,302	10,543
Payments relating to asset and investment movements						
Purchases of fixed assets	806				806	1,827
Purchase of investments					-	-
Sub total	806	-	-	-	806	1,827
Total payments	35,108	-	-	-	35,108	12,370
Net receipts / (payments)	4,988	-	-	-	4,988	37,667
Transfers to / (from) funds						
Surplus / (deficit) for year	4,988	-	-	-	4,988	37,667
Nature and purpose of funds						
General Operational Fund: to cover costs related to charitable activities and operations, including office equipment and fittings.						

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Additional analysis (3)

6 Breakdown of restricted funds

	Office Cost Restricted Fund				Total restricted funds	Total restricted funds last period
Receipts						
Donations	5,001				5,001	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	5,001	-	-	-	5,001	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,001	-	-	-	5,001	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,902				1,902	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1,902	-	-	-	1,902	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,902	-	-	-	1,902	-
Net receipts / (payments)	3,099	-	-	-	3,099	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,099	-	-	-	3,099	-

Nature and purpose of funds

Costs associated with running the office, including rent, service charge, insurance, telecomms, utilities, but excluding office equipment and fittings