APPENDIX 2

Enter charity name below | Enter SC No. below

PortobelloTimebank (SCIO) | **SC050023**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from: Period start date (Day Month Year) **1 April 2025** to Period end date (Day Month Year) **31 March 2026**

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	21				21	200
Legacies					-	
Grants					-	
Receipts from fundraising activities	668				668	1,251
Gross trading receipts					-	
Income from investments other than land	20				20	33
Rents from land & buildings					-	
Gross receipts from other charitable						
					-	
A1 Sub total	709	-	-	-	709	1,484
A2 Receipts from asset & investment						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	709	-	-	-	709	1,484
A3 Payments						
Expenses for fundraising activities	115				115	67
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	142				142	256
Grants and donations	340				340	679
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	300				300	259
					-	
A3 Sub total	897	-	-	-	897	1,261
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	250				250	
A4 Sub total	250	-	-	-	250	-
Total payments	1,147	-	-	-	1,147	1,261
Net receipts / (payments)	(438)	-	-	-	(438)	223
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(438)	-	-	-	(438)	223

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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	3,737				3,737	3,514
	Surplus / (deficit) shown on receipts and payments account	(438)				(438)	223
						-	
						-	
	Cash and bank balances at end of year	3,299	-	-	-	3,299	3,737
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	10 Shares in Action Porty Ltd	Portobello Timebank (SCIO)	250	-
		Total	250	-

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		Marie-Christine Rigouleau	01/10/2026

** Please note - OSCR will accept digital or typed signatures*

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Section C Notes to the Accounts

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

To advance citizenship and community development and the promotion of civic responsibility and volunteering by providing a local time bank volunteer service for the community in Portobello. By increasing the membership of the timebank and promoting more swaps between members we aim to advance citizenship and community development. In order to do this we undertook a number of events such as running coffee mornings, supporting other local community events,organising talks on various subjects, tool sharpening events as well as promoting more community interaction through time “swaps” between members. We also undertook a number of group activities, such as litter picking sessions as well as conservation events helping our local parks improve biodiversity and their accessibility.

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	Balance
Previous Treasurer	Reimbursing insurance	101	0
Time Bank member	Reimbursing transactions	32	0
Treasurer	Reimbursing share purchase	250	0
Chair	Reimbursing transactions	25	0
Secretary	Reimbursing transactions	56	0

C6 Other information

The reimbursement to the previous treasurer relating to Insurance for 2025 - There is two year of insurance in the 2026 account . Future insurance will be paid by direct debit

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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 £
Porty apple					-	200
					-	
					-	
					-	
Total	-	-	-	-	-	200
	reference error	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

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 £
Talk - refreshments	21				21	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	21	-	-	-	21	-
	reference error	-	-	-	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 £
Talks and events- room booking	90				90	194
Talks &Event - expenses	52				52	62
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	142	-	-	-	142	256
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	21				21	200
Legacies					-	
Grants					-	
Receipts from fundraising activities	668				668	1,251
Gross trading receipts					-	
Income from investments other than land and buildings	20				20	33
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	709	-	-	-	709	1,484
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	709	-	-	-	709	1,484
					-	
Payments						
Expenses for fundraising activities	115				115	67
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	142				142	256
Grants and donations	340				340	679
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
other	300				300	259
					-	
Sub total	897	-	-	-	897	1,261
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Total payments	897	-	-	-	897	1,261
					cross ref error	
Net receipts / (payments)	(188)	-	-	-	(188)	223
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(188)	-	-	-	(188)	223
					cross ref error	

Nature and purpose of funds

Support running of time bank, organised events, administer and encourage member exchange, provide donations to other local groups and charity

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds