APPE

OSCR
Office of the Scottish Charity Regulator

DIRECT LINK

SC020111

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	19,383				19,383	18,003
Legacies					-	-
Gift Aiid	10,743				10,743	-
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					-	-
	128				128	86
A1 Sub total	30,254	-	-	-	30,254	18,089
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	30,254	-	-	-	30,254	18,089
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20,088				20,088.22	25,179
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	434				434.30	500
					-	-
A3 Sub total	20,523	-	-	-	20,523	25,679
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	20,523	-	-	-	20,523	25,679
Net receipts / (payments)	9,731	-	-	-	9,731	(7,590)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,731	-	-	-	9,731	(7,590)

APPENDIX 2

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Section B Statement of balances

	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	3,779				3,779	11,369
	Surplus / (deficit) shown on receipts and payments account	9,731				9,731	(7,590)
	Cash and bank balances at end of year	13,510	-	-	-	13,510	3,779

(Agree balances with receipts and payments

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

	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 (estimate) 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
	Pamela McGibbon	PAMELA McGIBBON	28/09/26

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Section C Notes to the Accounts

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

The Charitable purposes are to do our upmost to relieve the poverty and starvation of HIV/AIDS orphans and other children in Kenya. To provide education, foodstuffs and clothing for children and grandmothers who are looking after them as the middle generation has died of AIDS. To establish self-sufficiency within the community.

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)	

C4b Trustee expenses - details

	Number of trustees	£
	1	

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 £
Donations	19,383				19,383	19,142
					-	
					-	
Total	19,383	-	-	-	19,383	19,142
	-	-	-	-	-	reference

2 Grants

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

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Sponsorship to Children	14,874				14,874.29	17,880
Sposorship to Grannies	2,138				2,138.10	2,922
Kolwal Kitchen Supplies	1,040				1,040.00	2,043
Bedding & Equipment	-				-	973
Optical Clinic	1,128				1,128.22	875
Hospital Fees & Funeral Cost	908				907.62	486
					-	-
					-	
					-	
					-	
					-	
Total	20,088	-	-	-	20,088.23	25,179

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	19,383				19,383	19,142
Legacies					-	-
Gift Aid	10,743				10,743	-
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	128				128	114
Sub total	30,254	-	-	-	30,254	19,256
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	30,254	-	-	-	30,254	19,256
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	20,088				20,088	21,000
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	434				434	500
					-	-
Sub total	20,523	-	-	-	20,523	21,500
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	20,523	-	-	-	20,523	21,500
Net receipts / (payments)	9,731	-	-	-	9,731	(2,244)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,731	-	-	-	9,731	(2,244)

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

					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