Enter charity name below | Enter SC No. below

Carnock & Gowkhall Community Trust | **SC034793**

OSCR Scottish Charity Regulator

Receipts and payments accounts

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

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					-	-
Legacies					-	-
Grants	9,529	34,150			43,679	4,883
Receipts from fundraising activities					-	
Gross trading receipts	12,117				12,117	9,137
Income from investments other than land and buildings					-	
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	21,646	34,150	-	-	55,796	14,020
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,646	34,150	-	-	55,796	14,020
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	18,220	43,350			61,570	14,892
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	18,220	43,350	-	-	61,570	14,892
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	18,220	43,350	-	-	61,570	14,892
Net receipts / (payments)	3,426	(9,200)	-	-	(5,774)	(872)
A5 Transfers to / (from) funds	(7,960)	7,960			-	
Surplus / (deficit) for year	(4,534)	(1,240)	-	-	(5,774)	(872)

Carnock & Gowkhall Community Trust SC034793

Section B Statement of balances

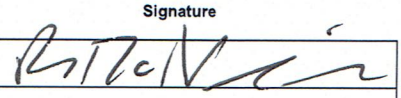
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	25,366	4,873			30,239	31,111
	Surplus / (deficit) shown on receipts and payments account	3,426	(9,200)			(5,774)	(872)
	Tranjsfer of Funds	(7,960)	7,960			-	-
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	20,832	3,633	-	-	24,465	30,239

	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
		Raymond McNiece	22 September 2026

Section C Notes to the Accounts

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

Funds to be maintained and utilised to ensure the operation and best use of the Community Centre and projects beneficial to the villages community activity, specifically but not limited to:-

Community Centre

- routine upkeep
- longer term maintenance & repairs
- enhancement
- promoting and encouraging use of the Community Centre
- energy conservation and long term efficency throught use of renewals

Villages

- Defibrillator installation and upkeep

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 amount (£)	Balance outstanding at period end (£)

C6 Other information

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

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fife Council	9,529	-	9,529	4,883
Community and Renewable Energy Scheme (CARES)	-	33,900	33,900	-
COOP		250	250	-
		-	-	-
Total	9,529	34,150	43,679	4,883

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 £
Electric	2,645				2,645	2,157
Gas	4,319				4,319	3,711
Insurance/Rates/Licence	1,644				1,644	1,331
Caretaker Services	6,300				6,300	6,300
Maintenance/Servicing/Minor Upgrades	3,099				3,099	976
Kitchen, Toilet & Other Consumables	-				-	185
Waste Collection	213				213	203
Other	-				-	29
Renewables Project - Instalutation		43,350			43,350	-
					-	-
Total	18,220	43,350	-	-	61,570	14,892

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Operating Account	Unrestricted fund 2 - enter name of fund below Operating Contingency Fund	Unrestricted fund 3 - enter name of fund below Maintenance Contingency Fund	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	9,529				9,529	4,883
Receipts from fundraising activities					-	
Gross trading receipts	12,117				12,117	9,137
Income from investments other than land and buildings					-	
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	21,646	-	-	-	21,646	14,020
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,646	-	-	-	21,646	14,020
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	18,220				18,220	14,892
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	18,220	-	-	-	18,220	14,892
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	18,220	-	-	-	18,220	14,892
Net receipts / (payments)	3,426	-	-	-	3,426	(872)
Transfers to / (from) funds	(2,960)	(5,000)			(7,960)	-
Surplus / (deficit) for year	466	(5,000)	-	-	(4,534)	(872)

Nature and purpose of funds

Operating Account holds the cumulative ongoing operating basis and available funds to support routine operations of and for the hall and villages activities.

Operating and Maintenance Contingency Funds are held as unrestricted funds held in reserve to meet any unexpected, significant costs in operating and/or maintaining the hall, in case of sustained annual operating deficits and unexpected significant maintenance requirements. With the instaluation of the Renewal Energy system the and the expected reduction in ongoing operating (ie energy costs) the Trust decided to release £5,000 from the Operating Contingency Fund.

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		
	Climate Action & Renewables	Village Defibrillator			Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	34,150				34,150	-
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	34,150	-	-	-	34,150	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	34,150	-	-	-	34,150	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	43,350				43,350	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	43,350	-	-	-	43,350	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	43,350	-	-	-	43,350	-
Net receipts / (payments)	(9,200)	-	-	-	(9,200)	-
Transfers to / (from) funds	7,960				7,960	
Surplus / (deficit) for year	(1,240)	-	-	-	(1,240)	-

Nature and purpose of funds

There are two restricted funds held:-
1) The villages Defibrillator was installed in the 23-24 year, the retained restricted funds will be utilised for the maintenance, upkeep, replacement parts and promotion of the Defibrillator.

2) Sustainable Energy & High Utility Cost Fund was built up over a nubmer of years to provide a long term sustainable solution to the high energy costs the Community Centre has been incurring. The project to install a renewable energy system was carried out during the year and recived significant but insufficent funding in the year. The additional unfunded costs were met by the Trust's unrestriced reserves by both a release of contingency reserves and curent year operating unrestricted reserves. The project and restricted funding is now completed and eshusted.