

	Inc	lepender	nt examin	er's repo	rt on th	e account	ts v2
Report to the	Charity name						
trustees/members of	Friends of I	Loch Etive					
Registered charity	SCO43986	5					
number		\					
On the accounts of the	Day	Period start da Month	ate Year		Dov	Period end da	
charity for the period	01	June	2023	to	Day 31	Month May	Year 2024
Set out on pages	1 to 10					(remember to incl numbers of addition	
Respective responsibilities of trustees and examiner	with the te Charities a consider to does not a	erms of the C Accounts (So hat the audit apply. It is my	harities and T cotland) Regul requirement of responsibility	rustee Invest ations 2006 (of Regulation of to examine t	ment (Scot as amende 10(1) (d) o the accoun	the accounts in land) 2005 Act ed). The charity f the Accounts ts as required to ave come to m	and the trustees Regulations under section
Basis of independent examiner's statement	My examin Regulation charity and consideral explanation do not pro	nation is carros. An examid a comparistion of any urons from the levide all the e	ied out in acco nation include on of the acco nusual items of trustees conce	ordance with es a review of ounts present or disclosures erning any sur would be requ	Regulation the accounted with the in the accounted matters bired in an	11 of the 2006 nting records keeps records. It abounts and seek The procedure audit and, cons	S Accounts ept by the also includes s es undertake
ngebengent examiner's	In the coll	rse of my ex					
statement	which require to kee Regulary to pregulary	gives me re rements: ep accounting lation 4 of the spare accoun lation 9 of the	asonable caus g records in ac e 2006 Accour	ccordance wit nts Regulation rd with the ac	that in any th section 4 ns, and counting re	attention: material respendent 14(1) (a) of the ecords and con	2005 Act and
ndependent examiner's statement	which require to kee Regulation to pre Regulation have not be a constant. to which require to keep the requirement to	gives me re rements: ep accounting lation 4 of the epare accoun lation 9 of the peen met, or ich, in my op	asonable causing records in acceptance 2006 Accounts which account 2006 Accountinion, attention	se to believe to ecordance with this Regulation and with the act this Regulation	that in any th section 4 ns, and counting re ns	material respendent	2005 Act and
- BIS	which require to kee Regulation to pre Regulation have not be a constant. to which require to keep the requirement to	gives me re rements: ep accounting lation 4 of the epare accoun lation 9 of the peen met, or ich, in my op	asonable caus g records in ac e 2006 Accour ts which accour e 2006 Accour	se to believe to ecordance with this Regulation and with the act this Regulation	that in any th section 4 ns, and counting re ns	material respending (4) (a) of the ecords and con	2005 Act and apply with proper
statement	which require to kee Regulation to pre Regulation have not be a constant. to which require to keep the requirement to	gives me re rements: ep accounting lation 4 of the epare accoun lation 9 of the peen met, or ich, in my op	asonable causing records in acceptance 2006 Accounts which account 2006 Accountinion, attention	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper
Signed**: Name: Relevant professional	which require to kee Regulation to pre Regulation have not be a constant. to which require to keep the requirement to	gives me re rements: ep accounting lation 4 of the epare accoun lation 9 of the peen met, or ich, in my op	asonable causing records in acceptance 2006 Accounts which account 2006 Accountinion, attention	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper
Signed**: Name: Relevant professional qualification(s) or body (if any):	1. which require to kee Regulary to pre Regulary have not be considered. 2. to who under FCA	e gives me re rements: ep accounting lation 4 of the epare accoun lation 9 of the peen met, or ich, in my op estanding of t	asonable cause grecords in access 2006 Accounts which accounts accounts to account the accounts to	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper
Signed**: Name: Relevant professional qualification(s) or body	1. which require to kee Regulate to pre Regulate to pre Regulate to pre Regulate to the recommendate to t	regives me regrements: ep accounting lation 4 of the epare account lation 9 of the epare met, or eich, in my operated in the epare accounting of the epare accounting the epare a	asonable cause records in accessor accounts which accounts accounts to accounts to accounts to the accounts to account acc	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper
Signed**: Name: Relevant professional qualification(s) or body (if any):	1. which require to kee Regulary to pre Regulary have not be considered. 2. to which under FCA Barnes Leytons	a gives me recements: ep accounting lation 4 of the epare accountation 9 of the epare met, or eich, in my operation of the epare accounting of the epare accounting of the epare accounting of the epare met, or extending of the epare accounting of the epare met.	asonable cause records in accessor accounts which accounts accounts to accounts to accounts to the accounts to account acc	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper
Signed**: Name: Relevant professional qualification(s) or body (if any):	 which require to kee Regulation to present to present	a gives me recements: ep accounting lation 4 of the epare accountation 9 of the epare met, or eich, in my operation of the epare accounting of the epare accounting of the epare accounting of the epare met, or extending of the epare accounting of the epare met.	asonable cause records in accessor accounts which accounts accounts to accounts to accounts to the accounts to account acc	se to believe to ecordance with this Regulation of with the action of the Regulation of the should be do to be reached.	that in any th section 4 ns, and counting re ns	material respenses 14(1) (a) of the ecords and condenses therefore to enable a	2005 Act and apply with proper

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Tru	stees' A	nnual f	Report	for the	period	
Period start date				Pe	eriod end	date
Day	Month	Year		Day	Month	Year
01	June	2023	To	31	May	2024

Office of the Scottish Charity Regulator

Reference and administrati	on details	
Charity name Other names charity is known by	Friends of Loch Etive	
Registered charity number	SC043986	
Charity's principal address	Fanans Beag	
	Taynuilt	
	Postcode PA35 1HR	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	-		
3			
4			
5 6			
7			
9			
10			
11 12			
13			
14 15			
16			
17 18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution Document

Trustee recruitment and appointment

Charity Trustees are appointed by fellow Charity Trustees

Objectives and activities

Charitable purposes

To cherish, protect and enhance the natural beauty and character of Loch Etive and the surrounding area.

Summary of the main activities in relation to these objects

We keep members and other interested parties aware of developments that affect Loch Etive and the surrounding area.

We campaign for the limitation of commercial fish farming on Loch Etive.

Achievements and performance

Summary of the main achievements of the charity during the financial period

We monitor developments on Loch Etive and the surrounding area. We keep members and others aware by way of the website.

We continue to maintain the Friends of Loch Etive website.

Financial review

Brief statement of the charity's policy on reserves

The charity's policy is to operate within the funds available to it.

The charity's reserves are exclusively for charitable purposes.

Details of any deficit

None.

Donated facilities and services (if any)

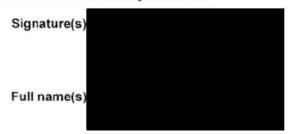
None.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Position (e.g. Chair) Charity Trustee

Date 11112174

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Friends of Loch Etive

SC049686



Receipts and payments accounts							
For the period	DIDAV	Penut ster	the diff	to	Datav	Period and	gate 202-line
from	01	June	2023		31	May	2024

Section A Statement of re			Expendable	Permanent		
	Unrestricted funds	Restricted funds	endowment funds	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	30,000				30,000	
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts income from investments other than						
and and buildings	13				13	14
Rents from land & buildings Gross receipts from other charitable activities						
A1 Sub total	30,013				30,013	14
A2 Receipts from asset & investment sales						9
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total						
Total receipts	30,013				30,013	10
A3 Payments			Mariana 2 2000 - 20		200	
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	912				912	1,769
Grants and donations						
Governance costs:					•	
Audit / independent examination	1,926				1,926	1,920
Preparation of annual accounts						
Legal costs						
Other	1,942				1,942	1,78
A3 Sub total	4,780		-		4,780	5,47
A4 Payments relating to asset and investment movements				2		
Purchases of fixed assets						
Purchase of investments						
A4 Sub total			•			
Total payments	4,780				4,780	5,47
Net receipts / (payments)	25,233		•		25,233	(5,461
A5 Transfers to / (from) funds						
Ao Transfers to / (from) failes						

	Thereas of Esser Euro	WALKER WALK	TAXABLE PARTY.			00010000	THE REAL PROPERTY.
Section B Statemen		Unrestricted funds	Restricted funds	Expendable endowment	Permanent endowment	Total current period	Total last period
Categories	Details	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,052				6,052	11,513
	Surplus / (deficit) shown on receipts and payments account	25,233				25,233	(5,461)
	Cash and bank balances at end of year	31,285	-			31,285	6,052
	(Agree balances with receipts and payments account(s))						
9	Details			Fund to whic	h asset belongs	Market valuation to nearest£	Last year to nearest £
B2 Investments							
					Total	-	
	B 1.75		Fund to which	asset belongs	Cost (if available)	Current value (if	Last year
	Details				to nearest £	available to nearest£	to nearest £
B3 Other assets	Gazebos, displays, computer, camera				5,193		-
					1	\vdash	
					H-H		
			-		1		
				Total	5,193	لـــــــا	
	Details			Fund to which	h liability relates	Amount due	Last year
B4 Liabilities				Γ		to nearest£	to nearest £
				L			
					Total		<u> </u>
	Details	1		Fund to whice	h liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
		ı			Total		
Signed by one or two trustees							
on behalf of all the trustees	O'cont.			Drive Manage			Date of approval
						-	11 December 2024

	Friends of Loch Etive	SC049686
Section C Notes to the	Accounts	
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)	The charity's funds comprise the bank balance shown in the Statement of Balances. All fund charitable purposes	s are for
	Type of activity or project supported Individual / Number of grant institution made	s £
C2 Grants		
	Tota	11 _
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)	+
	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)	+
	Number of trustees	£
C4b Trustee expenses - details		
	Nature of relationship Nature of transaction Transaction amount (£)	Balance outstanding at
C5 Transactions with trustees and connected persons		period end (£)
C6 Other information		

Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	Unrestricted	Restricted funds	Expendable endowment	Permanent	Total current	Total last paried
	funds		funds	endowment funds	period	Total last period
Charities Aid Foundation	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Charities Aid Foundation	30,000			-	30,000	
					-	
Total	30,000		NO. SVI. CO.	SERVICE AND SERVICE	30,000	
	-	•	*	-	-	-
2 Grants						
	Unrestricted	Restricted funds			Total current	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
	\vdash	-				
					-	
	-				-	
Total						•
		-				-
3 Gross receipts from other charitable activities	3					
	Unrestricted	Restricted funds	Expendable	Permanent	Total current	T-4-13-4
	funds		endowment funds	endowment funds	period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
			-		\vdash	
					-	
					-	
Total		AJESTIKE DE E	(0)=00,000			
				5		
		-	9.50			24
4 Payments relating directly to charitable activity			Expendable	Permanent		
	Unrestricted funds	Restricted funds	endowment	endowment	Total current period	Total last period
	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
Website and member communications	912				912	1,769
The second secon			-		<u> </u>	
					-	
**************************************					:	-
Total	912				912	1,769

Additional analysis (2)						
5 Breakdown of unrestricted funds						
					Total unrestricted funds	Total unrestricted funds last perio
Receipts						
Donations	30,000				30,000	
egacies						
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
puildings	13				13	14
Rents from land & buildings					-	Lance to the second
Gross receipts from other charitable activities					-	
Sub total	30,013				30,013	14
Receipts from asset & investment sales						
Proceeds from sale of fixed assets Proceeds from sale of investments		1				-
Sub total						THE REAL PROPERTY.
	-					
Total receipts	30,013	•		•	30,013	14
Payments Expenses for fundraising activities						
Gross trading payments						-
Investment management costs				-		
Payments relating directly to charitable activities	912				912	1,769
Grants and donations					-	11.50
Governance costs:					-	
Audit / independent examination	1,926				1,926	1,926
Preparation of annual accounts						
Legal costs						
Other office costs	1,942				1,942	1,780
	4,780				4,780	5,475
Sub total	4,780		•		4,780	5,473
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-				
Total payments	4,780	-		•	4,780	5,475
Net receipts / (payments)	25,233		- TELES		25,233	(5,461
Transfers to / (from) funds						
Surplus / (deficit) for year	25,233				25,233	(5,461
					-	
Nature and purpose of funds						- 2 - 2