

## Garlogie Beam Engine Trust

SC049632



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2025		31	Dec	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 £
<b>A1 Receipts</b>						
Donations & Gift Aid recovered	5,357	500			5,857	6,773
Legacies					-	
Grants		6,495			6,495	
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	80				80	2,799
					-	
<b>A1 Sub total</b>	<b>5,437</b>	<b>6,995</b>	<b>-</b>	<b>-</b>	<b>12,432</b>	<b>9,572</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,437</b>	<b>6,995</b>	<b>-</b>	<b>-</b>	<b>12,432</b>	<b>9,572</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	35				35	59
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,423	6,995			11,418	5,332
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>4,458</b>	<b>6,995</b>	<b>-</b>	<b>-</b>	<b>11,453</b>	<b>5,392</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	255				255	507
Purchase of investments					-	
<b>A4 Sub total</b>	<b>255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255</b>	<b>507</b>
<b>Total payments</b>	<b>4,713</b>	<b>6,995</b>	<b>-</b>	<b>-</b>	<b>11,708</b>	<b>5,899</b>
<b>Net receipts / (payments)</b>	<b>724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>724</b>	<b>3,673</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>724</b>	<b>3,673</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	9,274	698			9,972	6,299
	Surplus / (deficit) shown on receipts and payments account	724				724	3,673
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>9,998</b>	<b>698</b>	<b>-</b>	<b>-</b>	<b>10,696</b>	<b>9,972</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Gazebo bought 2025		255	191	
	IT equipment		600	222	372
	Other equipment		318	159	238
	<b>Total</b>		<b>1,173</b>	<b>572</b>	<b>610</b>

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Legal fees for lease preparation	Restricted funds	698	698
	Buildings insurance	Unrestricted funds	1,100	700
	Employer's and 3rd party insurance	Unrestricted funds	623	-
	<b>Total</b>		<b>2,421</b>	<b>1,398</b>

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

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

Signature*	Print Name	Date of approval
<i>D Wolfe</i>	David Wolfe	24/02/2026
<i>Leofric W Studd</i>	Leofric W Studd	24/02/2026

**Section C Notes to the Accounts**

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

Our funds are all held in our single bank account. Funds are for the purpose of the restoration to operation of the 1805 beam engine and the repair of the building fabric to create a quality museum experience. Principal expenses in 2025 were for insurance, interim repairs to the building roof, a bat survey, and a building condition survey and report led by a conservation architect. This report is the foundation to support grant applications for the major expense of the repair to the building fabric.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>	Building condition survey and report by architect and quantity surveyor	The Pilgrim Trust	1	4,500
	Interim roof repairs	Shell Communities Fund	1	1,000
	Bat survey and interim roof repairs	Aberdeenshire Council	1	995
		<b>Total</b>		<b>6,495</b>

<b>C3a Trustee remuneration</b>	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	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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		Number of trustees	£
<b>C4b Trustee expenses - details</b>			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>				

**C6 Other information**

## Garlogie Beam Engine Trust

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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 £
Membership fees	1,470				1,470	1,670
Friends	190				190	150
Donations	3,032	500			3,532	4,584
Gift Aid recovered	665				665	369
<b>Total</b>	<b>5,357</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5,857</b>	<b>6,773</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Pilgrim Trust		4,500	4,500	
Shell Communities Fund		1,000	1,000	
Aberdeenshire Council		995	995	
			-	
<b>Total</b>	<b>-</b>	<b>6,495</b>	<b>6,495</b>	<b>-</b>

## 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 £
					-	
Cost share on internet from Village Hall	80				80	
Lade survey and research					-	2,430
					-	
					-	
					-	
					-	
<b>Total</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>2,430</b>

- 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 £
Admin	839				839	228
Utilities electricity	301				301	191
Utilities internet access	230				230	170
Insurance	416				416	1,056
Engine restoration	232	500			732	371
General building maintenance	359				359	407
Building condition survey report	21	4,500			4,521	480
Bat survey		995			995	-
Interim roof repairs	2,025	1,000			3,025	-
Lade survey and research					-	2,430
					-	
<b>Total</b>	<b>4,423</b>	<b>6,995</b>	<b>-</b>	<b>-</b>	<b>11,418</b>	<b>5,332</b>

## Garlogie Beam Engine Trust

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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
<b>Receipts</b>						
Donations	5,357				5,357	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	80				80	
<b>Sub total</b>	<b>5,437</b>	-	-	-	<b>5,437</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>5,437</b>	-	-	-	<b>5,437</b>	-
<b>Payments</b>						
Expenses for fundraising activities	35				35	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,423				4,423	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>4,458</b>	-	-	-	<b>4,458</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	255				255	
Purchase of investments					-	
<b>Sub total</b>	<b>255</b>	-	-	-	<b>255</b>	-
<b>Total payments</b>	<b>4,713</b>	-	-	-	<b>4,713</b>	-
<b>Net receipts / (payments)</b>	<b>724</b>	-	-	-	<b>724</b>	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>724</b>	-	-	-	<b>724</b>	-

**Nature and purpose of funds**

Funds continue to be built towards the restoration of the beam engine and the buildings

## Garlogie Beam Engine Trust

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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
	The Pilgrim Trust	Aberdeenshire council	Shell Coimmunities Fund	Anonymous Donator		
<b>Receipts</b>						
Donations				500	500	
Legacies					-	
Grants	4,500	995	1,000		6,495	
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					-	
<b>Sub total</b>	<b>4,500</b>	<b>995</b>	<b>1,000</b>	<b>500</b>	<b>6,995</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,500</b>	<b>995</b>	<b>1,000</b>	<b>500</b>	<b>6,995</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,500	995	1,000	500	6,995	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>4,500</b>	<b>995</b>	<b>1,000</b>	<b>500</b>	<b>6,995</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,500</b>	<b>995</b>	<b>1,000</b>	<b>500</b>	<b>6,995</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Nature and purpose of funds**

The grant from the Pilgrim Trust was specifically for the work led by the conservation architect to deliver a Building Condition Survey Report. The work was completed during 2025 and grant funds received and spent.

The Shell Communities Fund grant was towards the interim roof repair. This work was completed and funds received and spent.

The grant from Aberdeenshire Council was for the bat survey and interim roof repairs. At year end payment had been received towards the bat survey and payments are due in 2026 for the interim roof repair.

An anonymous donation of £500 was made via our CAF account with instructions the money was for new bearings for the engine. New beam trunnion bearings were procured and the donation fully spent.