APPENDIX 2

Enter charity name below

Gifford Community Association

Enter SC No. below

SC012581

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	4	2025		31	3	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	2,175	-	-	-	2,175	3,945
Legacies	-	-	-	-	-	-
Grants	-	7,926	-	-	7,926	9,423
Receipts from fundraising activities	2,771	-	-	-	2,771	2,539
Gross trading receipts	13,338	-	-	-	13,338	11,611
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
A1 Sub total	18,284	7,926	-	-	26,210	27,518
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	18,284	7,926	-	-	26,210	27,518
A3 Payments						
Expenses for fundraising activities	441	-	-	-	441	290
Gross trading payments	16,188	-	-	-	16,188	15,847
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other		-	-	-	-	-
Renovations	-	14,666	-	-	14,666	-
A3 Sub total	16,629	14,666	-	-	31,295	16,137
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	877	-	-	-	877	696
Purchase of investments	-	-	-	-	-	-
A4 Sub total	877	-	-	-	877	696
Total payments	17,506	14,666	-	-	32,172	16,833
Net receipts / (payments)	778	(6,740)	-	-	(5,962)	10,685
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	778	(6,740)	-	-	(5,962)	10,685

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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	20,968	8,686	-	-	29,654	18,968
	Surplus / (deficit) shown on receipts and payments account	778	(6,740)	-	-	(5,962)	10,685
						-	
						-	
	Cash and bank balances at end of year	21,746	1,946	-	-	23,692	29,653
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	none				-
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	creditors	unrestricted general	142	-
		Total	142	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	none			0
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Wendy Ferguson	WENDY FERGUSON	1/9/26

Gifford Community Association SC012581

Section C Notes to the Accounts

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

The Association has a single unrestricted fund for general purposes. It is used to maintain and service Gifford Village Hall and to support fundraising activities. The latter provide income used to subsidise hall hire charges for local societies and individuals.
The Association has three restricted funds, each provided by a different grant-awarding body as described in Additional note 3.
There are no Designated funds.
There are no Endowment funds.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
building renovation	**Tweed Forum**	**1**	**7,426**
Toddler Group equipment	**Tesco**	**1**	**500**
		Total	**7,926**

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 (£)
none			

C6 Other information

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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		
	Tweed Forum	Tesco			Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	7,426	500			7,926	9,423
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	7,426	500	-	-	7,926	9,423
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	7,426	500	-	-	7,926	9,423
					-	
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					-	-
Renovations	14,666				14,666	489
					-	-
Sub total	14,666	-	-	-	14,666	489
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	248
Purchase of investments					-	-
Sub total	-	-	-	-	-	248
					-	
Total payments	14,666	-	-	-	14,666	737
					-	
Net receipts / (payments)	(7,240)	500	-	-	(6,740)	8,686
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,240)	500	-	-	(6,740)	8,686
					-	

Nature and purpose of funds

Tweed Forum grant was to cover partial cost of a variety of specified building renovations to the Gifford Village Hall. The same renovations also received partial support in a Lothian Intervention Fund (LIF) grant received in the closing days of the 24-25 year and unspent in that year, thus creating the surplus shown at cell M52. The bulk of the renovations expenditure was incurred in the 25-26 year and results in the deficit listed, actually funded by the surplus from the previous year's LIF grant.
The Tesco grant was awarded in March 2026 to cover equipment to be purchased for the Toddler Group operating at Gifford Village Hall and was unspent at year end.