Statement of Receipts and Payments for the Year Ended 31st August 2026

	Unrestricted Funds £	Restricted Funds £	Year Ended 31/08/25 £	Year Ended 31/08/26 £
Receipts				
Maintenance Fund	0.00	0.00	30,000.00	30,000.00
Fundraising	0.00	0.00	0.00	0.00.
Donation	0.00	0.00	2,260 00	2,100.00
Grants	0.00	0.00	0.00	0.00
Receipts from Charitable Activities - Membership fees	0.00	0.00	0.00	320.00
Held in petty cash				
Interest accrued at Bank.	0.00	0.00	0.00	9.20
Total Receipts	**0.00**	**0.00**	**32,260.00**	**32,429.20**
Payments				
Maintenance Costs	0.00	0.00	0.00	0.00
Lawyers Fees	0.00	0.00	2,260.00	1,590.80
Fundraising Costs	0.00	0.00	0.00	0.00
Stationary/ Printing/Postage Costs	0.00	0.00	0.00	0.00
Total Payments	**0.00**	**0.00**	**2,260.00**	**1,590.80**
Surplus/Deficit for the Year	0.00	0.00	0.00	0.00
Transfer between Funds	0.00	0.00	0.00	0.00
Surplus/Deficit for Year Total	**0.00**	**0.00**	**30,000.00**	**30,838.40**

Statement of Balances for the Year Ended 31st August 2026

	Unrestricted Funds £	Restricted Funds £	Year Ended 31/08/25 £	Year Ended 31/08/26 £
Opening Cash At Bank and in Hand	0.00	0.00	30,000.00	30,829.20
Surplus/Deficit for year.	0.00	0.00	0.00	0.00
Closing Cash at Bank And in Hand.	**0.00**	**0.00**	**30,000.00**	**30,829.20**
Bank and Cash Balances				
Bank Account	0.00	0.00	30,000.00.	30,509.20
Petty Cash	0.00	0.00	0.00	320.00
Total Bank/Cash	**0.00**	**0.00**	**30,000.00**	**30,829.20**
Other Assets				
Maintenance Fund	0.00	0.00	30,000.00	30,000.00
Funding Received	0.00	0.00	0.00	500.00
Interest accrued Bank.	0.00	0.00	0.00	9.20
Membership fees received.	0.00	0.00	0.00	320.00
Other Assets Year Total	**0.00**	**0.00**	**30,000.00**	**30,829.20**
Liabilities				
Public Liability Insurance	0.00	0.00	0.00	0.00
Total Liabilities	**0.00**	**0.00**	**0.00**	**0.00**

Notes to the Accounts - for the year ended 31 August 2026

1. Accounts for Year Ended 31/08/26

Hogganfield Community Trust have finally taken ownership of the land for the nature reserve, but have now got to give the developer five years to complete a woodland Management and habitat management plans on the land as part of his building application to Glasgow City Council. We had to agree for health and safety reasons not to do anything on the land until he has completed his work. With Community help we will try and remove a lot of fly tipping within the area as and when it is safe.

Accounts have been prepared showing balances for funding donations that had to be applied for and secured to cover unexpected legal fees.The charity now has ownership of the land but legally with the landowners lawyers had to agree not to do anything on the land whilst the developer had to fulfil his obligations to the land to gain his completion certificate for his completion certificate, this was an allocated five year period but it s currently behind schedule due to previous Covid holdups.of the land that is
Once this is achieved our charity can then progress as we are at stalemate awaiting the developer to complete his obligations.

2. Basis of Accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended).

3. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by any donor or when funds are raised for specific projects or purposes.