

Isle of Bute Trust

Financial Statements

For Year ended 30 June 2026

Isle of Bute Trust (IOBT) was incorporated as a scottish Charitable Incorporated Organisation (SCIO) on 12th August 2015: SCIO number SC045899

Statement of Receipts and Payments for the year ended 30 June 2026

	Unrestricted Funds	Restricted Funds	Year ended 30/06/2026
Receipts:			
Donations & Fundraising	£4,146.15		
Project Playpark		£764.55	
Total Receipts	£4,146.15	£764.55	£4,910.70
Payments:			
IOBT General Purpose Fund -	£4,618.84		
Project Play park (Lottery Licence)		£20.00	£20.00
Project Play park (Repair to Park)			
Total Payments	£0.00	£20.00	£20.00
Surplus/(Deficit) for the year	-£472.69	£744.55	£4,890.70
Statement of Balances as at 30 June 2025.			
Opening Cash at Bank and in Hand	£2,510.84	£8,089.83	£10,600.67
Movement in Year	-£472.69	£744.55	£271.86
Closing Cash at Bank and in Hand	£2,038.15	£8,834.38	£10,872.53

Notes to the Accounts for the year ended 30 June 2026.

1. 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)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

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

Independent Examiner's Report to the Trustees of Isle of Bute Trust SC045899

I report on the accounts of the charity for the year ended 30.06.2026, which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **DAVID MACKAY**

Relevant Professional qualification/professional body:

Address: **6 BROADCROFT LANE, ROTHESAY, ISLE OF BUTE, PA20 9BA**

Date: **11/09/2026**