APPENDIX 2

Enter charity name below | Enter SC No. below

KIPPEN HERITAGE | **SC052864**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

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
920	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	920				920	1,172
Legacies					-	
Grants	-				-	22,972
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	862				862	848
					-	
A1 Sub total	1,782	-	-	-	1,782	24,992
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,782	-	-	-	1,782	24,992
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,968				1,968	32,359
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	90				90	90
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,058	-	-	-	2,058	32,449
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,058	-	-	-	2,058	32,449
Net receipts / (payments)	(276)	-	-	-	(276)	(7,457)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(276)	-	-	-	(276)	(7,457)

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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	6,379				6,379	13,836
	Surplus / (deficit) shown on receipts and payments account	(275)				(275)	(7,457)
						-	
						-	
	Cash and bank balances at end of year	6,104	-	-	-	6,104	6,379
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		IAN DONALD	22/10/26
		DOREEN EDMANDS	22.10.26

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Section C Notes to the Accounts

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

Unrestricted funds are used at the discretion of the Trustees in the furtherance of the general objectives of the Charity.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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)	

C4b Trustee expenses - details

	Number of trustees	£
Ian Donald - expense claim for settling the annual insurance invoice for Kippen Heritage	1	185

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
Charitable Trusts	-				-	1,000
Individual donations	920				920	172
					-	
					-	
Total	920	-	-	-	920	1,172

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Kippen Community Trust	-		-	22,972
			-	
			-	
			-	
Total	-	-	-	22,972

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 £
Fundraising events/activities	702				702	778
Membership fees	160				160	70
					-	
					-	
					-	
					-	
					-	
					-	
Total	862	-	-	-	862	848

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 £
Kippen Old Kirk repairs	954				954	30,720
Kippen Old Kirk expenses	90				90	1,109
Keir Hill Dig expenses	20				20	320
Insurance costs (2025-26 and 2026-27)	370				370	-
Talk expenses	239				239	-
Printing costs	136				136	-
IT costs	116				116	110
Room hire costs	20				20	100
Administrative costs	23				23	-
	-				-	-
	-				-	-
	-				-	-
Total	1,968	-	-	-	1,968	32,359

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Additional analysis (2)

920

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		
	General Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	920				920	1,172
Legacies	-				-	-
Grants	-				-	22,972
Receipts from fundraising activities	862				862	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities					-	848
Sub total	1,782	-	-	-	1,782	24,992
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,782	-	-	-	1,782	24,992
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	1,968				1,968	32,359
Grants and donations	-				-	-
Governance costs:	-				-	
Audit / independent examination	90				90	90
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	-
					-	
Sub total	2,058	-	-	-	2,058	32,449
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	2,058	-	-	-	2,058	32,449
Net receipts / (payments)	(276)	-	-	-	(276)	(7,457)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(276)	-	-	-	(276)	(7,457)

Nature and purpose of funds

Unrestricted funds are used at the discretion of the Trustees in furtherance of the general objectives of the Charity.

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds