

Notes to the accounts - for the Year ended 5th April 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.

2. Fixed assets

Land assets nominal value
Additions

	2026	2025
	1	1
	<u>1</u>	<u>1</u>

3. Grants received

Grants totalling £33,655 were received from ARIA - Ayrshire Rural and Islands Ambition Fund.

The purpose of the grant was to assist in protecting the foreshore.

Expenditure in the year on the foreshore totalled £48,000.

4. Receipts from Charitable activities

	2026	2025
Moorings	285	70
Boat Slip	485	570
Putting Green	<u>5,219</u>	<u>5,106</u>
	<u>5,989</u>	<u>5,746</u>

5. Cost of charitable activities

	2026	2025
Putting	(1,219)	(1,350)
Flag Boats plants and general frontage expenses	(1,010)	(553)
Jetty	(32)	(221)
Safety repairs - building warrant	-	(200)
Website leaflets and printing	-	-
Insurance	(451)	(395)
Village Green Sea Defence	(48,000)	-
Loos jetty and weigh station	<u>(1,266)</u>	<u>(669)</u>
	<u>(51,979)</u>	<u>(3,389)</u>

6. Breakdown of Receipts and Payments into the General Fund and the Loo Fund

	General Fund	Loo Fund	Total
Receipts			
Donations	2,086	3,168	5,254
Grants	33,655	-	33,655
Fundraising	10,739	-	10,739
Bank interest	597	-	597
Receipts from Charitable activities	<u>5,989</u>	<u>-</u>	<u>5,989</u>
Total receipts	<u>53,065</u>	<u>3,168</u>	<u>56,233</u>
Payments			
Fundraising costs	(5,008)	-	(5,008)
Cost of charitable activities:	(50,713)	(1,266)	(51,979)
Bank charges	-	-	-
Governance costs	-	-	-
Total Payments	<u>(55,721)</u>	<u>(1,266)</u>	<u>(56,988)</u>
Surplus/(deficit) for the year	<u>(2,656)</u>	<u>1,901</u>	<u>(755)</u>

Whiting Bay and Districts Improvements Association SCIO

SC047609

Statement of Receipts and Payments for the the period ended 5 April 2026

		Year Ended 5 April 2026 £	Year Ended 5 April 2025 £
Receipts			
Donations		5,254	4,026
Fundraising events		10,739	9,305
Grants	Note 3	33,655	-
Bank interest		597	551
Receipts from Charitable activities	Note 4	5,989	5,746
Total receipts		<u>56,233</u>	<u>19,627</u>
Payments			
Fundraising costs		(5,008)	(4,866)
Cost of charitable activities:	Note 5	(51,979)	(3,389)
Bank charges		-	-
Governance costs		-	-
Sub total		<u>(56,988)</u>	<u>(8,254)</u>
Payments relating to Asset movements			
Subtotal - Fixed asset - equipment		<u>(56,988)</u>	<u>(8,254)</u>
Total Payments		<u>(56,988)</u>	<u>(8,254)</u>
Surplus/(deficit) for the year		<u>(755)</u>	<u>11,373</u>

Statement of Balances - As at 5th April 2026

	Total 2026 £	Total 2025 £
Opening cash at bank and in hand	53,673	42,300
Surplus/(deficit) for the year	(755)	11,373
Closing cash at bank and in hand	<u>52,918</u>	<u>53,673</u>
 Bank cash and gift aid due		
Royal Bank of Scotland plc	52,898	53,653
Cash in hand (floats)	19	19
Other assets	1	1
	<u>52,918</u>	<u>53,673</u>

Approved by the Trustees on date: 21/5/26.

Shonagh Pringle
Chair

Shonagh Pringle

Lesley Wood
Treasurer

Lesley M. Wood