# **Belhelvie Community Trust**



44563

	Unrestricted funds	Restricted funds	Expendable endowment	Permanent endowment	Total funds current period	Total funds last
	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
A1 Pagainta						
A1 Receipts	2 007	20.466			22.452	8,821
Donations	3,987	28,166			32,153	0,021
Legacies		26 602			26 602	22.045
Grants  Descripts from fundraining activities	2.050	26,602			26,602	22,915
Receipts from fundraising activities	2,850				2,850	1,520
Gross trading receipts Income from investments other than	7,623				7,623	
land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					_	
delivities					_	
A1 Sub total	14,460	54,768	-	-	69,228	33,256
•				•		
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					_	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	
Total receipts	14,460	54,768	-	-	69,228	33,256
A3 Payments						
Expenses for fundraising activities						
Gross trading payments	44.004				- 44 004	0.047
Investment management costs	11,834				11,834	8,017
Payments relating directly to charitable					-	
activities	-	49,161			49,161	24,110
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	200				200	300
Legal costs					-	
Other					-	
					-	
A3 Sub total	12,034	49,161	-	-	61,195	32,427
A4 Payments relating to asset and						
investment movements Purchases of fixed assets	] [					
Purchase of investments					-	
A4 Sub total					-	
A4 Gub total	-	-	-	-	-	
Total payments	12,034	49,161	-	-	61,195	32,427
Net receipts / (payments)	2,426	5,607	-	-	8,033	829
A5 Transfers to / (from) funds						
Surplus / (deficit) for year						
Surpius / (dericit) for Vear						

Section B Statemer	it of balances			ALL BENDER		
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period
B1 Cash funds	Cash and bank balances at start of year	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
	Surplus / (deficit) shown on receipts and					the Analysis
	payments account	1,128	6,905			8,03
						-
	Cash and bank balances at end of year	8,080	17,823	-	-	25,903
	(Agree balances with receipts and payments account(s))					
	Details			Fund to which	asset belongs	Market valuation to nearest £
2 Investments						
	<u></u>			140	Total	
	Details		Fund to which a	asset belongs	Cost (if available) to nearest £	Current value (i available) to nearest £
33 Other assets						
	I management of the second		Territory and the second	Total		
	Details			Fund to which	liability relates	Amount due to nearest £
34 Liabilities				A. 1,004 - 11 (10 Executive Section 10 Executive Se		
						<del></del>
	L				Total	
	Details			Fund to which	liability relates	Amount due (estimate) to nearest £
35 Contingent liabilities						
					11 3050	
					Total	
Signed by one or two trustees on behalf of all the trustees	Signature	e grander an analy		Print Name		
			1			

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		ependen	nt exami	ner's	report or	the a	account	<b>S</b> V2
Report to the	Charity name	RELUE.		0.00.00		PUCT		
trustees/members of		BELHEL	VIE C	omne	INITY 7	KUSI		
Registered charity number	SC 04	-5563			-			
On the accounts of the		eriod start da				Pe	riod end da	
charity for the period	Day	Month	Year		Da	У	Month	Year
	01	01	2021	to	3		12	2021
Set out on pages							emember to inclumbers of addition	
Respective responsibilities of trustees and examiner	with the te Charities A consider the does not a	rms of the Cl Accounts (Sc nat the audit opply. It is my	harities and otland) Reg requirement responsibil	Trustee ulations of Regulations to example t	ne preparation Investment (19006 (as amoulation 10(1)) (amine the according tricular mattern)	Scotland ended). d) of the counts as	l) 2005 Act The charity Accounts I s required u	and the trustees Regulations under section
Basis of independent examiner's statement	Regulation charity and considerat explanatio do not pro	ns. An examing a comparison of any unanthe to the transfer of the transfer of the existence	nation include on of the ac nusual items rustees con vidence that	des a revicounts pounts por disclement or disclement or disclement or disclement of the country		counting those r account ters. The an audi	g records ke ecords. It a s and seeks e procedure	ept by the Iso includes
ndependent examiner's statement		rse of my exa on the attach		o matter	has come to	my atte	ntion <del>[ether</del>	than that
	require to kee Regul to pre	ements: p accounting ation 4 of the	g records in a 2006 Acco	accorda unts Reg ord with	gulations, and the accounti	on 44(1)	) (a) of the 2	2005 Act and
		ch, in my opi standing of th			ld be drawn ir ached.	n order t	o enable a <sub>l</sub>	proper
Signed:					Date:	7.2.	22	
Name:					St			
Relevant professional qualification(s) or body (if any):				The state of the s				
Address:	ŧ			•				

<sup>\*</sup>Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

# BELHELVIE COMMUNITY TRUST

**INCOME AND EXPENSES ACCOUNT FOR** 12 Months ending 31.12.21\*

Sales				
Bothy Kiosk Sales:		7623		
Less cost of sales		-2256	5367	
Other Income.				
Bothy Bookings		1850		
Donations		2489		
Other	·	1000	5339	
Surplus from Bothy activities.			1128	

Expenses			
Utilities and Telephone	2452		
Stationery & Equipment	1388		
Repairs & Maint.	2778		
Misc Expenses	160		
Donation	200		
Potterton	2600		
Total Expenses	9578		
Surplus of Income over Expenses		3728	

# BCT Account

	Income	Expenditure	Surplus c/f	
Grant & Donations	54768			
Expenses to Date.		37619	17149	

#### Other Income.

Other Income.			
Grants			
Donations	143		
Other	1355	1498	

## Other Expenses.

Expenses			
Equipment	648		
Fixtures and Fittings	0		
Administration and Accounting Fees	7601		
Stationary & Publicity	114		
Insurance	686		
Other Expenses	2693		
	11742	-	

## Balance Sheet @ 31.12.21

	Dululle Slice			
Accumulated Fund at 1.1.20			17870	
Add surpluses for year				
BCT account		6905		
Bothy account		1128	8033	
			25903	
Closing Balances	Cash floats	450		
Petty Cash in hand		311		
Bank Balances	BOS	6013		
	Clydesdale	19129	25903	•

# BELHELVIE COMMUNITY TRUST

**INCOME AND EXPENSES ACCOUNT FOR** 12 Months ending 31.12.23\*

Sales			
Bothy Kiosk Sales:	19393		
Less cost of sales	-5206	14187	
Other Income.			
Bothy Bookings & Events (less Expenses)	2565		
Donations	226	2791	
Surplus from Bothy activities.		16978	

Expenses			
Utilities and Telephone	4021		
Stationery & Equipment	3156		
Repairs & Maint.	1309		
Publicity	933		
Misc.	183		
Total Expenses	9602	-9602	
Surplus of Income over Expenses		<u>7376</u>	

# BCT Account

	Income	Expenditure	Surplus c/f	
Grants & Allocated Donations	18807			
Other Income	6058			
Sundry Donations	2003			
Expenses to Date.	26868	-18877	7991	

# SCP Account

	Income	Expenditure	Surplus c/f	
SCP Funding	35350			
Expenses to Date.		36463	-1113	

#### Other Expenses.

Expenses			
Equipment	394		
Fixtures and Fittings	0		
Administration and Accounting Fees	300		
Stationary & Publicity	754		
Insurance	1360		
Other Expenses	6099		
Donations	1168		
	10075	-	

#### Balance Sheet @ 31.12.23

	Dalance Sheet @	31.12.23		
Accumulated Fund at 1.1.20			24894	
Add surpluses for year				
BCT account	-2084			
SCP Account	-1113			
Bothy account	7376			
,	4179		29073	
Closing Balances	Cash floats	401		
	Potterton	621		
Bank Balances	BOS	14113		
	Virgin	13938	29073	
		29073		

# **APPENDIX 3**



trustees/members of	Charity name										
Posietored charity											
Registered charity s number	SC										
On the accounts of the	Pe	eriod start d	ate			Period end da	ate				
charity for the period	Day	Month	Year		Day	Month	Year				
	01	01	2023	to	31	12	2023				
Set out on pages						(remember to inc numbers of additi					
responsibilities of trustees and examiner	with the ter Charities A consider the does not a	rms of the Caccounts (So nat the audit pply. It is m	charities and T cotland) Regu requirement y responsibilit	rustee Invest lations 2006 ( of Regulation y to examine	tment (Scot (as amende 10(1) (d) of the accoun	he accounts in land) 2005 Act Id). The charity f the Accounts ts as required ave come to m	and the trustees Regulations under section				
Basis of independent examiner's statement	Regulation charity and considerat explanation do not pro-	is. An exam d a comparision of any united ns from the ovide all the e	ination include son of the acc nusual items trustees conc	es a review of ounts present or disclosures erning any su would be req	f the accour ted with tho s in the acco uch matters uired in an a	audit and, cons	ept by the also includes				
Independent examiner's statement	In the course of my examination, no matter has come to my attention [attended to be a second to										
	which require to kee Regul     to pre Regul     have not be	gives me re ements: ep accountin ation 4 of th pare accour ation 9 of th	easonable cau g records in a le 2006 Accou nts which accou le 2006 Accou	ccordance wints Regulation with the aunts Regulation into Regulation	ith section 4 ons, and occounting re	material respendant (4) (a) of the ecords and cor	2005 Act and				
			oinion, attention the accounts			der to enable a	proper				
Signed: Name:				Dat		29/1/24					
Relevant professional qualification(s) or body (if any):	-										
Address:						Ç.					
		ر د. با									

<sup>\*</sup>Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page

# **Belhevie Community Trust.**



Receipts and payments accounts							
		01-Jan-23				31-Dec-23	
For the period	D01y001	MoJJanuary	Y2023ar	to	31Day	DecemberMo	Y2023ear
from	01	January	2023		31	December	2023

SC045563

Section A Statement of re	eceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	8,767	15,807			24,574	17,335
Legacies		7,1			-	,
Grants	3,000	35,350			38,350	34,791
Receipts from fundraising activities	2,565	,			2,565	621
Gross trading receipts	19,393				19,393	13,168
Income from investments other than land and buildings	,				-	,
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	33,725	51,157	-	-	84,882	65,915
A2 Receipts from asset &						
Proceeds from sale of fixed assets					_	
Proceeds from sale of investments					_	
A2 Sub total	-	-	-	-	-	-
Total receipts	33,725	51,157	-	-	84,882	65,915
A3 Payments						
Expenses for fundraising activities						
Gross trading payments	44.000				-	10.000
Investment management costs	14,808				14,808	10,839
Payments relating directly to charitable					-	
activities Grants and donations	-	65,595			65,595	55,785
Governance costs:					-	
Audit / independent examination					_	
Preparation of annual accounts	300				300	300
Legal costs					-	
Other					-	
					-	
A3 Sub total	15,108	65,595	-	-	80,703	66,924
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					_	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,108	65,595	-	-	80,703	66,924
Net receipts / (payments)	18,617	(14,438)	-	-	4,179	(1,009)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year						
Surpius / (delicit) for year	18,617	(14,438)	-	-	4,179	(1,009)

Section B Statemen	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funda	Total current period	Total last period
31 Cash funds	Carsh and bank balances at start of year	to nearest £	1,350	to neaswer £	to negrest £	to nearest £	25,903
	Surplus / (deficit) shown on receipts and	18,617	(14,438)			4,179	(1,009)
	psyments account		-				
	Cash and bank balances at end of year	42,161	(13,069)		-	29,073	24,894
	(Agree belances with receipts and payments account(s))		. (01)		American distribution (CPS)	1987	
	Details			Fund to which	asset belongs	Market valuation	Lust your
12 Investments						to nearest £	to nearest £
				-			
					Total		
					Totes	A	L
	Defails		Fund to which	asset belongs	Cost (if available) to nearest ?	Current value (if svellable) to neereal £	Last year to nearest 6
3 Other assets							
			-				
			-		-		
			1	Total	-	-	
	Details			Fund to which	lability relates	Amount date	Last year
84 Liabilities						to nearest £	to meneral E
					Total		l L
	Details			Fund to which	Tiability relates	Amount due (estimate) to necreal f	Luci yeer to nearest £
B5 Contingent Habilities							
				-			
	1			L	Yotal	'	
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name			Date of approval
	1		-				11/1/2
	1					-	1

## **Belhelvie Community Trust**



Receipts and payments accounts								
			Period start da	te			Period end dat	e
For the period		Day	Month	Year	to	Day	Month	Year
from	1		January	2022		31	December	2022

45563

	Harrist 1.1.1	Description 1	Expendable	Permanent	T-1-11 1	T-1-16 1 2
	Unrestricted funds	Restricted funds	endowment funds	endowment funds	Total funds current period	Total funds las period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	5,098	12,237			17,335	32,153
Legacies					-	
Grants	7,716	27,075			34,791	26,602
Receipts from fundraising activities	621				621	2,850
Gross trading receipts	13,168				13,168	7,623
Income from investments other than	,				.,	,
land and buildings					-	
Rents from land & buildings Gross receipts from other charitable					-	
activities					-	
					-	
A1 Sub total	26,603	39,312	-	-	65,915	69,228
	· ·					
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					_	
Proceeds from sale of investments  A2 Sub total	-	-	-	-	-	
Total receipts	26,603	39,312	-		65,915	69,228
A2 Doumento						
A3 Payments  Expenses for fundraising activities	1					
Gross trading payments					-	
•	10,839				10,839	11,834
Investment management costs  Payments relating directly to charitable					-	
activities		55,785			55,785	49,161
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	300				300	200
Legal costs					_	
Other					_	
					_	
A3 Sub total	11,139	55,785	-	-	66,924	61,195
A4 Payments relating to asset and	,	33,133			00,02	01,100
investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	
Total payments	11,139	55,785	-	-	66,924	61,195
Net receipts / (payments)	15,464	(16,473)	-	-	(1,009)	8,033
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year						
Juipius / (uciloit) loi yeal	15,464	(16,473)			(1,009)	8,033

Section B Statemer	Denalls	Unrestricted funds to marest £	Restricted funds	Expendable andownent funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last perio
31 Cash funds	Cash and bank balances at start of year	8,080	17,823	January L		25,903	17,870
	Surplus / (deficit) shown on receipts and payments account	15,464	(16,473)			(1,009)	8,03
					-	-	
			4 850			24,894	25,90
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	23,544	1,350		ا ا	24,007	2000
				Fund to which	a asset belongs	Market valuation	Last year
	Detalls					to meaneef £	to nanrest E
2 Investments							-
				. (-1-)			
	1110				Total		
	Details		Fund to which	asset belongs	Cost (if available)	Current value (if available)	Last year
3 Other assets	Septie		-		to nearest £	3 tearest of	to negrost E
3 Other assets							
							l —
				Total	1		
	Details			Fund to which	h fiability relates	Amount due	Last year
B4 Liabilities							
	-			-		-	-
	1				Total		
	Destails			Fund to whice	th Bability relates	Amount due (solimate) to nearest E	Last year to reserve (
B5 Contingent liabilities							
	1					-	-
					Total		
Signed by one or two treatees on behalf of all the truetees	Signature			Print Name			Date of approval
	Γ //		7				9/2/2
	-				-		1 1



	Ind	ependen	nt examir	er's rep	ort on th	ne acco	unts	V2
Report to the trustees/members of	Charity name	BELHE	LVIE	COMMUN	NITY TA	<i>eust</i>		
Registered charity number	sc 04	+5563						
On the accounts of the	Pe	eriod start da	ate			Period er	nd date	
charity for the period	Day	Month	Year		Day	Mont	h	Year
	01	01	2022	to	31	12		2022
Set out on pages						(remember numbers o		
Respective responsibilities of trustees and examiner	with the ter Charities A consider the does not a	rms of the Cl accounts (Sc nat the audit pply. It is my	are responsib harities and I otland) Regu requirement responsibilit I to state whe	Frustee Inve lations 2006 of Regulation y to examina	estment (Scot 6 (as amende on 10(1) (d) o e the accour	tland) 2005 ed). The cl of the Acco nts as requ	5 Act ar narity tro unts Re ired und	nd the ustees egulations der section
Basis of independent examiner's statement	Regulation charity and consideration explanation do not provide the control of th	is. An examily a comparishion of any uring the trom the twide all the e	ied out in acc nation include on of the acc nusual items trustees conc vidence that binion on the	es a review ounts prese or disclosure erning any s	of the accou ented with tho es in the account such matters equired in an	nting records ose records ounts and . The proc audit and,	rds kept s. It also seeks edures	by the includes undertaken
Independent examiner's statement	which require     to kee Regular     to prepare	gives me real ements: p accounting ation 4 of the pare account	amination, no action as a sonable cause grecords in a second successive which accounts which accounts a sonable cause 2006 Accounts a sonable cause a sonable	use to believ accordance v ants Regulatord with the	re that in any with section a tions, and accounting re	material re	espect t	05 Act and
	2. to which		inion, attentio			der to enal	ole a pro	oper
Signed: Name:		ytanianig or a	no decedine	2	ate:	8/2/	23	
Relevant professional qualification(s) or body (if any):	Province and the second							
Address:								
	-			************	-		vide where an introduction with the	

following page.

# BELHELVIE COMMUNITY TRUST INCOME AND EXPENSES ACCOUNT FOR 12 Months ending 31.12.22\*

Sales			
Bothy Kiosk Sales:	13168		
Less cost of sales	-3764	9404	
Other Income.			
Bothy Bookings	359		
Events (less Expenses)	262		
Donations	2743	3364	
Surplus from Bothy activities.		12768	

Expenses			
Utilities and Telephone	2784		
Stationery & Equipment	2941		
Repairs & Maint.	638		
Publicity	121		
Donations	591		
Total Expenses	7075	-7075	
Surplus of Income over Expenses		5693	

#### **BCT** Account

	Income	Expenditure	Surplus c/f	
Grants & Allocated Donations	19954			
Other Income	2109			
Sundry Donations	246			
Expenses to Date.	22309	-20177	2132	

# SCP Account

	Income	Expenditure	Surplus c/f	
SCP Funding	27075			
Expenses to Date.		22869	4206	

Other Expenses.

Expenses			
Equipment	2188		
Fixtures and Fittings	0		
Administration and Accounting Fees	4541		
Stationary & Publicity	640		
Insurance	2833		
Other Expenses	2838		
	13040	-	

#### Balance Sheet @ 31.12.22

Accumulated Fund at 1.1.20			25903	
Add surpluses for year				
BCT account	-10908			
SCP Account	4206			
Bothy account	5693			
	-1009		-1009	
			24894	
Closing Balances	Cash floats	450		
Petty Cash in hand		213		
Potterton		800		
Bank Balances	BOS	7981		
	Virgin	15450	24894	