

Enter charity name below

Enter SC No.
below

SC

APPENDIX 2



Office of the Scottish Charity Regulator

Receipts and payments accounts

| From | Period start date | | | To | Period end date | | |
|------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |

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 |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Donations | | | | | | |
| Legacies | | | | | | |
| Grants | | | | | | |
| Receipts from fundraising activities | | | | | | |
| Gross trading receipts | | | | | | |
| Income from investments other than land and buildings | | | | | | |
| Rents from land and buildings | | | | | | |
| Gross receipts from other charitable activities | | | | | | |
| | | | | | | |
| A1 Sub total | | | | | | |
| A2 Receipts from asset and investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | | |
| Proceeds from sale of investments | | | | | | |
| A2 Sub total | | | | | | |
| Total receipts | | | | | | |
| A3 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 | | | | | | |
| Other | | | | | | |
| | | | | | | |
| A3 Sub total | | | | | | |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | | |
| Purchase of investments | | | | | | |
| A4 Sub total | | | | | | |
| Total payments | | | | | | |
| Net receipts/(payments) | | | | | | |
| A5 Transfers to/(from) funds | | | | | | |
| Surplus/(deficit) for year | | | | | | |

Section B Statement of balances

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|----------------------|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | | | | | | |
| | Surplus/(deficit) shown on receipts and payments account | | | | | | |
| | | | | | | | |
| | Cash and bank balances at end of year | | | | | | |

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

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

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

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

| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval |
|---|-----------|------------|------------------|
| | | | |
| | | | |

Section C Notes to the Accounts

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

| | Type of activity or project supported | Individual/ institution | Number of grants made | £ |
|------------------|---------------------------------------|----------------------------|-----------------------|---|
| C2 Grants | | | | |
| | | | | |
| | | | | |
| | | | | |
| | 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)

| | Authority under which paid | £ |
|---|----------------------------|---|
| C3b Trustee remuneration – details | | |
| | | |
| | | |
| | | |

C4a Trustee expenses If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

| | Number of trustees | £ |
|---------------------------------------|--------------------|---|
| C4b Trustee expenses – details | | |
| | | |
| | | |
| | | |

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|--|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|--------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| 1 Donations | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

| | Unrestricted funds | Restricted funds | Total current period | Total last period |
|--------------|--------------------|------------------|----------------------|-------------------|
| 2 Grants | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| 3 Gross receipts from other charitable activities | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| 4 Payments relating directly to charitable activities | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

Additional analysis (2)

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 | Total unrestricted funds | Total unrestricted 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 and buildings | | | | | | |
| Gross receipts from other charitable activities | | | | | | |
| Sub total | | | | | | |

Receipts from asset and 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

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 and buildings | | | | | | |
| Gross receipts from other charitable activities | | | | | | |
| Sub total | | | | | | |

Receipts from asset and 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