APPENDIX 2

Enter SC No. below

Renfrewshire Model Railway Club **SC047437**

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
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	16,395				16,395	11,839
Legacies					-	-
Grants	8,000				8,000	9,648
Receipts from fundraising activities	20,198				20,198	14,053
Gross trading receipts	408				408	70
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Loans received	16,288				16,288	7,680
A1 Sub total	61,289	-	-	-	61,289	43,290
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	61,289	-	-	-	61,289	43,290
A3 Payments						
Expenses for fundraising activities	41,254	180			41,434	16,428
Gross trading payments	478				478	409
Investment management costs					-	-
Payments relating directly to charitable activities	11,914	3,725			15,639	14,155
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Loans repayment	11,703				11,703	278
A3 Sub total	65,349	3,905	-	-	69,254	31,270
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	172	5,520			5,692	207
Purchase of investments					-	-
A4 Sub total	172	5,520	-	-	5,692	207
Total payments	65,521	9,425	-	-	74,946	31,477
Net receipts / (payments)	(4,232)	(9,425)	-	-	(13,657)	11,813
A5 Transfers to / (from) funds	75	(75)			-	
Surplus / (deficit) for year	(4,157)	(9,500)	-	-	(13,657)	11,813

APPENDIX 2

Renfrewshire Model Railway Club

SC047437

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	2,392	12,498			14,890	3,077
	Surplus / (deficit) shown on receipts and payments account	(4,157)	(9,500)			(13,657)	11,813
						-	-
						-	-
	Cash and bank balances at end of year	(1,765)	2,998	-	-	1,233	14,890
	(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	Interest-free Loan (1)	Unrestricted	504	
	Interest-free Loan (2)	Unrestricted	3,000	
	Interest-free Loan (3) - Trustee	Unrestricted	2,500	
	Interest-free Loan (4) - Trustee	Unrestricted	5,000	7,680
	Interest-free Loan (5)	Unrestricted	1,788	
		Total	12,792	7,680

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Interest-free Loan	Unrestricted	0	805
		Total	-	805

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Laurie	JAMES LAURIE	5/7/26
		SCOTT McLACHLAN	10/7/26

Renfrewshire Model Railway Club SC047437

Section C Notes to the Accounts

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

The club's funds are used for the operation and upkeep of the club premises, with the largest routine costs being insurance, gas, and electricity. Funds are also used to purchase the tools and materials required in the construction and maintenance of the club's model railway layouts. As part of the club's charitable purpose, we organise an annual model railway exhibition open to the public. The club also exhibits at numerous other exhibitions organised by other clubs, usually on a reciprocal basis. The main costs when attending these shows are van hire / fuel costs, and when the venue is a significant distance, overnight accomodation. The club's largest asset is its clubhouse, last valued at £9000 many years ago and therefore a significant underestimate. Over the past year and going into the next couple we have and will be constructing new layouts to exhibit to the public throughout the country.

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)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	Interest-free loan (3)	2,500	2,500
Trustee & Treasurer	Interest-free loan (4)	5,000	5,000

C6 Other information

Renfrewshire Model Railway Club SC047437

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 £
Donations in Subscription Form	5,005				5,005	4,987
General Donations	6,980				6,980	1,169
Kitchen Tea Club	1,465				1,465	1,608
Donations Tin	374				374	357
Gift Aid	2,500				2,500	3,599
Visitor Donations	70				70	118
Rounding Error	1				1	1
Total	16,395	-	-	-	16,395	11,839
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Glasgow Airport Flightpath Fund			-	148
National Lottery Grant			-	9,500
Renfrewshire Culture Heritage and Events Fund	8,000		8,000	
			-	
Total	8,000	-	8,000	9,648
	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Gas & Electricity	4,398				4,398	5,127
Security & Alarm	260				260	205
Insurance	1,459				1,459	1,373
Building Repairs & Renovations	826	411			1,237	2,831
Clubhouse Misc. & Sundries	322				322	693
Layout Building Supplies	1,956				1,956	1,680
Club Courses		3,299			3,299	-
Administration	594				594	1,000
Van Hire / Transportation Costs	1,588	15			1,603	609
Miscellaneous Expenses	511				511	637
					-	-
Total	11,914	3,725	-	-	15,639	14,155
	-	-	-	-	-	-

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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		
	General Fund				**Total unrestricted funds**	**Total unrestricted funds last period**
Receipts						
Donations	16,395				16,395	11,839
Legacies					-	-
Grants	8,000				8,000	148
Receipts from fundraising activities	20,198				20,198	14,053
Gross trading receipts	408				408	70
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Loans received	16,288				16,288	7,680
Sub total	61,289	-	-	-	61,289	33,790
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	61,289	-	-	-	61,289	33,790
Payments						
Expenses for fundraising activities	41,254				41,254	16,428
Gross trading payments	478				478	409
Investment management costs					-	-
Payments relating directly to charitable activities	11,914				11,914	14,155
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Loans repayment	11,703				11,703	278
					-	-
Sub total	65,349	-	-	-	65,349	31,270
Payments relating to asset and investment movements						
Purchases of fixed assets	172				172	207
Purchase of investments					-	-
Sub total	172	-	-	-	172	207
Total payments	65,521	-	-	-	65,521	31,477
Net receipts / (payments)	(4,232)	-	-	-	(4,232)	2,313
Transfers to / (from) funds	75				75	-
Surplus / (deficit) for year	(4,157)	-	-	-	(4,157)	2,313

Nature and purpose of funds

See Section C1

Renfrewshire Model Railway Club SC047437

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		
	Min. Bank Balance (Extra-ordinary Cost / Wind-up Fund)	**Renfrewshire Council Grant for Rendering Repairs**	**National Lottery Grant for 'How to Build a Model Railway' Course**		**Total restricted funds**	**Total restricted funds last period**
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	9,500
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	-	-	-	-	-	9,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	9,500
Payments						
Expenses for fundraising activities			180		180	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities			3,725		3,725	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	-	-	3,905	-	3,905	-
Payments relating to asset and investment movements						
Purchases of fixed assets			5,520		5,520	
Purchase of investments					-	
Sub total	-	-	5,520	-	5,520	-
Total payments	-	-	9,425	-	9,425	-
Net receipts / (payments)	-	-	(9,425)	-	(9,425)	9,500
Transfers to / (from) funds			(75)		(75)	-
Surplus / (deficit) for year	-	-	(9,500)	-	(9,500)	9,500

Nature and purpose of funds

The minimum bank balance fund covers wind-up costs or in some cases extraordinary costs. Some of the grant from Renfrewshire Council to cover render repairs and to paint & seal the render is still unused. But allocated to finish sealing the exterior render of the building. Last year we received a £9,500 grant from the National Lottery to run a fully interactive educational course on how to build a model railway. We have now ran the course and used most of the money. We had £74.90 left over and as per the conditions of the grant have transferred that into the unrestricted general fund.