

Scottish Association of Change Ringers Bell Restoration Fund

Scottish Charity Number SC011080

	£	2025	£	2024
<u>Income and Expenditure Account</u>				
<u>Year Ended 31 December 2025</u>				
Private Donations		594.00		805.00
Donation from SACR Book stall		583.88		-
Tax reclaim		247.77		273.13
Collected at Meetings & Other Fundraising		318.00		400.00
50-50 Club		400.00		450.00
Interest		294.23		256.24
Total Income		<u>2,437.88</u>		<u>2,184.37</u>
Grants paid in year		-		-
Total Expenditure		<u>-</u>		<u>-</u>
Net Income/(Deficit)		2,437.88		2,184.37
<u>Balance Sheet at 31 December 2025</u>				
Cash/Debtor		-		-
Creditor		-		-
Santander	£	30,694.43	£	28,256.55
	£	<u>30,694.43</u>	£	<u>28,256.55</u>
Grants committed				
Dundee St Paul	£	10,000.00	£	10,000.00
	£	20,000.00	£	20,000.00
Funds available for grants	£	10,694.43	£	8,256.55
	£	<u>30,694.43</u>	£	<u>28,256.55</u>

Independent Examiner's Report:

I report on the accounts of the charity for the year ended 31st December 2025.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Alasdair Nichols CA, Inverness

Date:

26/01/2026