

East Lothian Ploughing Association

SC043547

## Receipts and payments accounts

For the period from	Period start date	to	Period end date
	1 January 2025		31 December 2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,275				1,275	975
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,214				3,214	3,341
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	125				125	105
Insurance refund	-				-	-
<b>A1 Sub total</b>	<b>4,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,614</b>	<b>4,421</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,614</b>	<b>4,421</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,060				3,060	4,510
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	360				360	336
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>A3 Sub total</b>	<b>3,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,420</b>	<b>4,846</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	519
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519</b>
<b>Total payments</b>	<b>3,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,420</b>	<b>5,365</b>
<b>Net receipts / (payments)</b>	<b>1,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,194</b>	<b>(944)</b>
<b>A5 Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>1,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,194</b>	<b>(944)</b>

## 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	12,981				12,981	13,925
	Surplus / (deficit) shown on receipts and payments account	1,194	-			1,194	(944)
						-	-
						-	-
	Cash and bank balances at end of year	14,175	-	-	-	14,175	12,981
	(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	Trophies		2,745	2,745	2,745
	Laptops		819	819	819
	Printer		148	148	148
		Total	3,712	3,712	3,712

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accruals - Accountancy		384	360
		Total	384	360


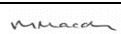
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			-	-
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

	Craig James Macdonald	18 March 2026
	Margaret Macdonald	18 March 2026

## Section C Notes to the Accounts

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

See additional notes pages.

### 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	£
No remuneration was paid to the Trustees. However a small amount is given to the secretary to cover the costs of postage, paper, ink cartridges, telephone calls and other incidentals as allowed by the constitution.	350

### 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	£
Reimbursement of out of pocket general expenses	1	481

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

--

## East Lothian Ploughing Association

SC043547

**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	1,275				1,275	975
					-	-
					-	-
					-	-
<b>Total</b>	<b>1,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,275</b>	<b>975</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-

**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 £
Annual subscriptions	125				125	105
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125</b>	<b>125</b>

**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 £
Hall rentals	23				23	72
Insurance	235				235	235
SCPA subscription	30				30	30
Printing catalogues and stationary	251				251	527
Engraving and trophies	-				-	117
Catering	572				572	591
Rosettes	146				146	105
Raffle prize	120				120	19
Badges	-				-	-
Secretary's Honorarium	350				350	350
Clothing	164				164	-
Fuel	23				23	24
Anniversary film	-				-	1,000
Donations	944				944	950
Equipment	85				85	359
Miscellaneous	117				117	131
<b>Total</b>	<b>3,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,060</b>	<b>4,510</b>
	-	-	-	-	-	-

SC043547

**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below  Unrestricted funds -general	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
<b>Receipts</b>						
Donations	1,275				1,275	975
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,214				3,214	3,341
Insurance refund					-	-
Income from investments other than land and					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	125				125	105
<b>Sub total</b>	<b>4,614</b>	-	-	-	<b>4,614</b>	<b>4,421</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,614</b>	-	-	-	<b>4,614</b>	<b>4,421</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,060				3,060	4,510
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	360				360	336
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
<b>Sub total</b>	<b>3,420</b>	-	-	-	<b>3,420</b>	<b>4,846</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	519
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>519</b>
<b>Total payments</b>	<b>3,420</b>	-	-	-	<b>3,420</b>	<b>5,365</b>
<b>Net receipts / (payments)</b>	<b>1,194</b>	-	-	-	<b>1,194</b>	<b>(944)</b>
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>1,194</b>	-	-	-	<b>1,194</b>	<b>(944)</b>
<b>Nature and purpose of funds</b>						

## East Lothian Ploughing Association

SC043547

## 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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Nature and purpose of funds