

# **Annual Accounts & Examiners Report**

Friends of Craigellachie Bridge  
For the year ended 31 December 2025

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# Income & Expenditure Account

## Friends of Craigellachie Bridge

For the year ended 31 December 2025

	2025	2024
<b>Income</b>		
<b>General Activity - Receipts</b>		
Donations	4,972	1,300
Heritage Weekend	1,744	9,109
Bridge Collection Boxes	130	208
Aberlour Games Sales	658	279
Other Merchandise Sales	162	309
Allocated Income	-	11,775
<b>Total General Activity - Receipts</b>	<b>7,666</b>	<b>22,979</b>
<b>Other Receipts</b>		
Interest Income	389	326
Just Giving income	66	269
<b>Total Other Receipts</b>	<b>455</b>	<b>596</b>
<b>Total Income</b>	<b>8,121</b>	<b>23,575</b>
<b>General Activity Expenditure</b>		
Insurance	521	250
Cost of Goods Sold	754	-
General Expenses	334	441
Goods for resale	-	1,624
Small equipment	178	-
Subscriptions	180	-
<b>Total General Activity Expenditure</b>	<b>1,967</b>	<b>2,315</b>
<b>Allocated Costs</b>		
Allocated Expenses - Survey costs	10,258	-
<b>Total Allocated Costs</b>	<b>10,258</b>	<b>-</b>
<b>Surplus / (Deficit) for the period</b>	<b>(4,104)</b>	<b>21,260</b>

# Balance Sheet

## Friends of Craigellachie Bridge As at 31 December 2025

	31 DEC 2025	31 DEC 2024
<b>Current Assets</b>		
<b>Cash at bank and in hand</b>		
30 Day Notice Business Account	18,183	-
95 Day Notice Business Account	5,989	5,717
Clubs, Society & Charity Current Account	6,063	28,622
<b>Total Cash at bank and in hand</b>	<b>30,235</b>	<b>34,339</b>
<b>Total Current Assets</b>	<b>30,235</b>	<b>34,339</b>
<b>Net Current Assets (Liabilities)</b>	<b>30,235</b>	<b>34,339</b>
<b>Total Assets less Current Liabilities</b>	<b>30,235</b>	<b>34,339</b>
<b>Net Assets</b>	<b>30,235</b>	<b>34,339</b>
<b>Reserves</b>		
<b>General Reserve</b>		
Opening Balance	4,410	-
Retained Surplus	-	13,079
Current Year Earnings	(4,104)	21,260
Transfer from/to Heritage Account	9,803	(29,929)
<b>Total General Reserve</b>	<b>10,108</b>	<b>4,410</b>
<b>Heritage Reserve</b>		
Opening Balance	29,929	-
Transfer to/from Heritage Account	(9,803)	29,929
<b>Total Heritage Reserve</b>	<b>20,127</b>	<b>29,929</b>
<b>Total Reserves</b>	<b>30,235</b>	<b>34,339</b>

### 1. Transfer to/from Heritage Reserve

Analysis per page 3

# Note 1: Transfer to/from Heritage Reserve

Friends of Craigellachie Bridge

For the year ended 31 December 2025

HERITAGE

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## Income

### Other Receipts

Interest Income	389
Just Giving income	66
<b>Total Other Receipts</b>	<b>455</b>

<b>Total Income</b>	<b>455</b>
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## Allocated Costs

Allocated Expenses - Survey costs	10,258
<b>Total Allocated Costs</b>	<b>10,258</b>

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<b>Surplus / (Deficit) for the period</b>	<b>(9,803)</b>
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# Independant Examiners Report

## Friends of Craigellachie Bridge

### For the year ended 31 December 2025

I report on the accounts of Friends of Craigellachie Bridge (Scottish Charity Number SC046509) for the year ended 31 December 2025, which are set out on pages 1 to 2.

#### **Respective Responsibilities of Trustees and Examiner**

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does 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.

#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.

#### **Independent Examiner's Statement**

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, and
- 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.

Name of Independent Examiner: Moira J Tweedie

Relevant Professional Qualification or Membership (if any): None

Address: Craigton

4 Leslie Terrace

Craigellachie

AB38 9SY

Signature: Moira J Tweedie

Date: 2nd February 2026

# Trustees Annual Report

## Friends of Craigellachie Bridge

### For the year ended 31 December 2025

Scottish Charity Number SC 0046509

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#### **Member Trustees.**

Mr Mike Middlehurst - Chairperson  
Mr Boyd Ross - Vice Chair - Technical Support  
Mr Neil Fotheringham - Vice Chair - Technical Support  
Mr Steve Taylor - Vice Chair - Technical Support  
Mr Campbell Croy - Vice Chair - Technical Support  
Mrs Brenda Cooper - Secretary  
Mr Ken Fraser - Treasurer (Resigned 12 February 2026)  
Mr David Guild - Treasurer (Appointed 12 February 2026)

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#### **Contact Address**

C/o David Guild, Craggan Mhor, Craigellachie, Aberlour AB38 9QQ

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#### **Appointment of Trustees**

All of the member trustees in post are appointed or reappointed by the members at our annual general meeting.

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#### **Governing Document**

The Council is a Scottish Charitable Incorporated Organisation (SCIO) whose purpose and administration arrangements remain unchanged and are set out in our Constitution.

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#### **Charitable Purposes**

In summary, our purposes remain as recorded in our Constitution and include:

- to hold events and educational activities regarding the heritage of the Telford Craigellachie Bridge
- to preserve and protect the bridge
- to maintain and enhance the bridge environs as a public amenity.

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#### **Trustee Remuneration and Expenses**

Expenses are reimbursed as required. No remuneration is paid

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#### **Reserves**

The accounts show a deficit of £4104.25 for the year. Retained Funds total £30,235.19

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Approved by the Trustees and signed on their behalf

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D A Guild \_\_\_\_\_

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D Guild  
Treasurer

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Dated 9th April 2026