

# Scenic Sandbank

Scotland · Charity number SC051168

## Details

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Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2021-08-02
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
Broxwood Cottage  
Sandbank  
PA23 8PD

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

**What the charity does:** Scenic Sandbank seeks to provide or advance the accessibility of recreational, facilities, and/or organising recreational activities, which will be available to members of the community and public at large with the object of improving the conditions of life of the community. advancement of citizenship or Community development, including rural or urban regeneration. To advance the provisions for educational opportunities in the community relating to environment, culture, heritage and/or history To advance environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and/or the preservation of buildings or sites of architectural, historic or other importance to the community.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** DEFINITION OF COMMUNITY AND PURPOSES The Company has been formed to benefit the Community of Sandbank and the surrounding landward area- as defined by the Sandbank Community Council boundaries (the Operating Area) ('the Community'), with the Purposes listed in the sub-articles hereto ('the Purposes'), to be exercised following the principles of sustainable development (where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs), namely: PURPOSES The company's main purpose is consistent with furthering the achievement of sustainable development. The company's purposes are: to provide or advance the accessibility of recreational, facilities, and/or organising recreational activities, which will be

available to members of the Community and public at large with the object of improving the conditions of life of the Community. advancement of citizenship or Community development, including rural or urban regeneration. To advance the provisions for educational opportunities in the Community relating to environment, culture, heritage and/or history To advance environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and/or the preservation of buildings or sites of architectural, historic or other importance to the Community.

## Geography

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- **Main operating location:** Argyll And Bute
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2026-04-30	£44,492	£19,523	-	0
2025-04-30	£44,492	£19,523	-	0
2024-04-30	£111,812	£6,010	-	1
2023-04-30	£7,400	£8,519	-	0
2022-04-30	£5,616	£1,579	-	0

**Scenic Sandbank**

Scotland - Charity number SC051168

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# Accounts

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COMPANY REGISTRATION NUMBER: SC694974  
CHARITY REGISTRATION NUMBER: SC051168

**Scenic Sandbank**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2025**

# Scenic Sandbank

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2025

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# Scenic Sandbank

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 April 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

#### Reference and administrative details

**Registered charity name** Scenic Sandbank

**Charity registration number** SC051168

**Company registration number** SC694974

**Principal office and registered office** Broxwood Cottage  
Sandbank  
Argyll  
Scotland  
PA23 8PD

#### The trustees

Rhona Altin (Resigned 1 April 2025)

James Evans Bruce MacLean

Iain James MacNaughton

Susan Anne McKillop

Dr Thomas McKillop

Bryan John Pearce

Nathan Gault

Fiona Gault

(Appointed 1 November 2025)

(Appointed 1 April 2025)

**Company secretary** Susan Anne McKillop

#### Structure, governance and management

Scenic Sandbank is a company limited by guarantee.

# Scenic Sandbank

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 April 2025

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#### Objectives and activities

##### DEFINITION OF COMMUNITY AND PURPOSES

The Company has been formed to benefit the Community of Sandbank and the surrounding landward area- as defined by the Sandbank Community Council boundaries (the Operating Area) ("the Community"), with the Purposes listed in the sub-articles hereto ("the Purposes"), to be exercised following the principles of sustainable development (where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

##### PURPOSES

The company's main purpose is consistent with furthering the achievement of sustainable development. The company's purposes are:

To provide or advance the accessibility of recreational, facilities, and/or organising recreational activities, which will be available to members of the Community and public at large with the object of improving the conditions of life of the Community.

Advancement of citizenship or Community development, including rural or urban regeneration.

To advance the provisions for educational opportunities in the Community relating to environment, culture, heritage and/or history.

To advance environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and/or the preservation of buildings or sites of architectural, historic or other importance to the Community

#### Achievements and performance

The past year has seen us move forward with the community garden project as we have been successful in securing funding for building raised beds and poly tunnels and we also have a storage container for gardening equipment and a portacabin we use as a meeting space with adjacent disable friendly portaloo attached.

We continue to look after the planters and gardens around the village and manage Broxwood Picnic area for use by residents and visitors to the area.

#### Financial review

At the 30 April 2025 Scenic Sandbank had unrestricted reserves of £39,004, and restricted reserves of £93,987.

# Scenic Sandbank

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 April 2025

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## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 January 2026 and signed on behalf of the board of trustees by:



Iain James MacNaughton  
Trustee

# Scenic Sandbank

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Scenic Sandbank

Year ended 30 April 2025

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I report on the accounts of the charity for the year ended 30 April 2025 which are set out on pages 1 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 2006 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 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.

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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

*James R B Ross*

Mr J R B Ross B.A. C.A.

Chartered Accountant

80 Argyll Street

Dunoon

PA23 7NE

28 January 2026

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# Scenic Sandbank

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	33,278	8,419	41,697	108,942
Other trading activities	6	2,759	–	2,759	2,870
Other income	7	36	–	36	–
<b>Total income</b>		<u>36,073</u>	<u>8,419</u>	<u>44,492</u>	<u>111,812</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	291	–	291	716
Expenditure on charitable activities	9,10	7,990	11,242	19,232	5,294
<b>Total expenditure</b>		<u>8,281</u>	<u>11,242</u>	<u>19,523</u>	<u>6,010</u>
<b>Net income</b>		<u>27,792</u>	<u>(2,823)</u>	<u>24,969</u>	<u>105,802</u>
Transfers between funds		5,000	(5,000)	–	–
<b>Net movement in funds</b>		<u>32,792</u>	<u>(7,823)</u>	<u>24,969</u>	<u>105,802</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,212	101,810	108,022	2,220
<b>Total funds carried forward</b>		<u>39,004</u>	<u>93,987</u>	<u>132,991</u>	<u>108,022</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 17 form part of these financial statements.

# Scenic Sandbank

## Company Limited by Guarantee

### Statement of Financial Position

30 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	16	120,523	94,121
<b>Current assets</b>			
Cash at bank and in hand		16,718	20,050
<b>Creditors: amounts falling due within one year</b>	17	4,250	6,149
<b>Net current assets</b>		12,468	13,901
<b>Total assets less current liabilities</b>		132,991	108,022
<b>Net assets</b>		132,991	108,022
<b>Funds of the charity</b>			
Restricted funds		93,987	101,810
Unrestricted funds		39,004	6,212
<b>Total charity funds</b>	18	132,991	108,022

For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2026, and are signed on behalf of the board by:



Iain James MacNaughton  
Trustee

The notes on pages 7 to 17 form part of these financial statements.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 April 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Broxwood Cottage, Sandbank, Argyll, Scotland, PA23 8PD.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

There are no significant judgements that management have made in the process of applying the entity's accounting policies.

##### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Site Toilet and Office	-	10% straight line
Equipment	-	10% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

Scenic Sandbank is a company limited by guarantee and has no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations- General	271	–	271
Donations - Amazon	–	–	–
Donations - Christmas Trees	–	–	–
Donations - Wreath Sandbank Primary	–	–	–
Donation - Robert's Bench	–	295	295
<b>Grants</b>			
Grant - Scottish Land Fund (Purchase of Garden)	–	–	–
Grant - Scottish Land Fund (Garden Clearance)	–	–	–
Grant - Scottish Land Fund (for Salaries)	–	8,124	8,124
Grant - Argyll & Bute Council	16,890	–	16,890
Argyll & Bute Council - towards Site Clearance	–	–	–
Argyll & Bute Council - CMHWP	6,770	–	6,770
Scottish Land Fund	9,347	–	9,347
	<u>33,278</u>	<u>8,419</u>	<u>41,697</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations- General	–	–	–
Donations - Amazon	19	–	19
Donations - Christmas Trees	92	–	92
Donations - Wreath Sandbank Primary	36	–	36
Donation - Robert's Bench	–	1,479	1,479

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Grant - Scottish Land Fund (Purchase of Garden)	–	89,292	89,292
Grant - Scottish Land Fund (Garden Clearance)	–	5,000	5,000
Grant - Scottish Land Fund (for Salaries)	–	8,124	8,124
Grant - Argyll & Bute Council	2,500	–	2,500
Argyll & Bute Council - towards Site Clearance	2,400	–	2,400
Argyll & Bute Council - CMHWP	–	–	–
Scottish Land Fund	–	–	–
	<u>5,047</u>	<u>103,895</u>	<u>108,942</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income - Gala	1,791	1,791	1,362	1,362
Income - Christmas Fayre	703	703	611	611
Income - Spring Fayre	–	–	105	105
Income - BBQ	–	–	238	238
Sale of Calendars	81	81	488	488
Sale of School Plants	–	–	66	66
Income - Car Boot Sale	184	184	–	–
	<u>2,759</u>	<u>2,759</u>	<u>2,870</u>	<u>2,870</u>

#### 7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	<u>36</u>	<u>36</u>	<u>–</u>	<u>–</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising Costs	<u>291</u>	<u>291</u>	<u>716</u>	<u>716</u>

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Unrestricted Funds	6,800	–	6,800
Grant Funded Activity	–	–	–
Robert's Bench	–	720	720
Scottish Land Fund - For Salaries	–	10,522	10,523
Support costs	1,190	–	1,189
	<u>7,990</u>	<u>11,242</u>	<u>19,232</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Unrestricted Funds	545	–	545
Grant Funded Activity	–	1,334	1,334
Robert's Bench	–	1,035	1,035
Scottish Land Fund - For Salaries	–	1,050	1,050
Support costs	1,330	–	1,330
	<u>1,875</u>	<u>3,419</u>	<u>5,294</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Unrestricted Funds	6,800	381	7,181	833
Grant Funded Activity	–	–	–	1,334
Robert's Bench	720	–	720	1,035
Scottish Land Fund - For Salaries	10,523	–	10,523	1,050
Governance costs	–	808	808	1,042
	<u>18,043</u>	<u>1,189</u>	<u>19,232</u>	<u>5,294</u>

#### 11. Analysis of support costs

	Unrestricted Funds £	Total 2025 £	Total 2024 £
General office	30	30	22
Governance costs	808	808	1,042
Subscriptions	–	–	156
Advertising Costs	–	–	75
Sundry Expenses	304	304	35
Telephone	47	47	–
	<u>1,189</u>	<u>1,189</u>	<u>1,330</u>

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>2,035</u>	<u>—</u>

#### 13. Independent examination fees

Fees payable to the independent examiner for:  
Independent examination of the financial statements

	2025 £	2024 £
	<u>808</u>	<u>1,020</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>10,523</u>	<u>1,050</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 15. Trustee remuneration and expenses

No trustees received remuneration from the charity in the year.

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

#### 16. Tangible fixed assets

	Cost of Garden £	Site Toilet and Office £	Equipment £	Total £
<b>Cost</b>				
At 1 May 2024	94,121	–	–	94,121
Additions	8,085	10,589	9,763	28,437
<b>At 30 April 2025</b>	<u>102,206</u>	<u>10,589</u>	<u>9,763</u>	<u>122,558</u>
<b>Depreciation</b>				
At 1 May 2024	–	–	–	–
Charge for the year	–	1,058	977	2,035
<b>At 30 April 2025</b>	<u>–</u>	<u>1,058</u>	<u>977</u>	<u>2,035</u>
<b>Carrying amount</b>				
<b>At 30 April 2025</b>	<u>102,206</u>	<u>9,531</u>	<u>8,786</u>	<u>120,523</u>
At 30 April 2024	<u>94,121</u>	<u>–</u>	<u>–</u>	<u>94,121</u>

#### 17. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	3,500	4,499
Accruals and deferred income	750	1,650
	<u>4,250</u>	<u>6,149</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
General funds	<u>6,212</u>	<u>36,073</u>	<u>(8,281)</u>	<u>5,000</u>	<u>39,004</u>
	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
General funds	<u>886</u>	<u>7,917</u>	<u>(2,591)</u>	<u>–</u>	<u>6,212</u>

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
Grant Funded Activity	–	(1)	1	–	–
Scottish Land Fund - Purchase of Garden	89,292	–	–	–	89,292
Scottish Land Fund - Garden Clearance	5,000	–	–	(5,000)	–
Scottish Land Fund - For Salaries	7,074	8,124	(10,523)	–	4,675
Robert's Bench	444	296	(720)	–	20
	<u>101,810</u>	<u>8,419</u>	<u>(11,242)</u>	<u>(5,000)</u>	<u>93,987</u>

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
Grant Funded Activity	1,334	–	(1,334)	–	–
Scottish Land Fund - Purchase of Garden	–	89,292	–	–	89,292
Scottish Land Fund - Garden Clearance	–	5,000	–	–	5,000
Scottish Land Fund - For Salaries	–	8,124	(1,050)	–	7,074
Robert's Bench	–	1,479	(1,035)	–	444
	<u>1,334</u>	<u>103,895</u>	<u>(3,419)</u>	<u>–</u>	<u>101,810</u>

# Scenic Sandbank

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	31,231	89,292	120,523
Current assets	12,023	4,695	16,718
Creditors less than 1 year	(4,250)	–	(4,250)
<b>Net assets</b>	<u>39,004</u>	<u>93,987</u>	<u>132,991</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	4,829	89,292	94,121
Current assets	7,532	12,518	20,050
Creditors less than 1 year	(6,149)	–	(6,149)
<b>Net assets</b>	<u>6,212</u>	<u>101,810</u>	<u>108,022</u>

#### 20. Related parties

Scenic Sandbank received an interest free loan of £4,500 in the year from JHDC Tech Ltd. Mr Thomas McKillop is a Trustee of Scenic Sandbank and is also the sole director of JHDC Tech Ltd.

The Borrower (Scenic Sandbank) shall use its reasonable endeavours, by virtue of crowd funding in the local community, to raise the funds required to repay all outstanding Loan sums due to the Lender (JHDC Tech Ltd), by no later than the Final Repayment Date (2nd February 2026).

The Lender acknowledges that as the Borrower is to use crowd funding to facilitate repayment of the Loan, then any repayments made by the Borrower shall be made as and when funds are available and that there shall be no fixed repayment schedule.

The Lender acknowledges that should any outstanding sums of the Loan not be repaid by the Final Repayment Date, then all outstanding sums due to the Lender by the Borrower at that time, shall be written off and no further sums shall be due by the Borrower to the Lender after the Final Repayment Date.

If the Property is sold by the Borrower on or before the Final Repayment Date, the Borrower must repay in full all outstanding sums due on the Loan to the Borrower from the sale proceeds no later than one month after the date of completion of the sale.

The loan balance outstanding at 30 April 2025 is £3,500 (2024:£4,500).