

Receipts and payments accounts						
For the period from				to		
	1	July	2024		30	JUNE 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 £
A1 Receipts						
Donations	3079	—	—	—	3079	2222
Legacies	—	—	—	—	—	—
Grants	4240	—	—	—	4240	4240
Receipts from fundraising activities	1784	—	—	—	1784	2647
Gross trading receipts	9103	—	—	—	9103	9109
Income from investments other than land and buildings	—	—	—	—	—	—
Rents from land & buildings	—	—	—	—	—	—
Gross receipts from other charitable activities	—	—	—	—	—	—
GIFT AID reclaim	330	—	—	—	330	539
A1 Sub total	9433	—	—	—	9433	9648
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	—	—	—	—	—	—
Proceeds from sale of investments	—	—	—	—	—	—
A2 Sub total	—	—	—	—	—	—
Total receipts	9433	—	—	—	9433	9648
A3 Payments						
Expenses for fundraising activities	138	—	—	—	138	136
Gross trading payments	—	—	—	—	—	—
Investment management costs	—	—	—	—	—	—
Payments relating directly to charitable activities	—	—	—	—	—	—
Grants and donations	11428	—	—	—	11428	9087
Governance costs:	—	—	—	—	—	—
Audit / independent examination	—	—	—	—	—	—
Preparation of annual accounts	—	—	—	—	—	—
Legal costs	—	—	—	—	—	—
Other	—	—	—	—	—	—
A3 Sub total	11666	—	—	—	11666	9223
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	—	—	—	—	—	—
Purchase of investments	—	—	—	—	—	—
A4 Sub total	—	—	—	—	—	—
Total payments	11666	—	—	—	11666	9223
Net receipts / (payments)	(2133)	—	—	—	(2133)	425
A5 Transfers to / (from) funds						
	—	—	—	—	—	—
Surplus / (deficit) for year	(2133)	—	—	—	(2133)	425

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	2792	—	—	—	2792	2367
	Surplus / (deficit) shown on receipts and payments account	(2133)	—	—	—	(2133)	425
	Cash and bank balances at end of year	659	—	—	—	659	2792
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	—	—

Categories	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	—	—	—

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	—	—

Categories	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

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

SUPPORT BIANCA ASSOCIACAO

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
PODDY HOUSE AND GENERAL REPAIRS	SEANNE MARCHIG TRUST	1	4240
Total			4240 -

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)

—

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)

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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 (£)
/	/	/	/

C6 Other information

THE TRUSTEES CONTINUE THEIR COMMITMENT TO RAISE FUNDS FOR BIANCA ASSOCIACAO

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 £
VARIOUS	3079				3079	2222
Total	3079	/	/	/	3079	2222

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SEANNE WRECH-GIERST	4240	/	4240	4240
Total	4240	/	4240	4240

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 £
VARIOUS CHARITABLE ACTIVITIES	1784	/	/	/	1784	2647
GIFT AID RECLAIM W.M.C.	330				330	539
Total	2114	/	/	/	2114	3186

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 £
CHARITABLE PAYMENTS TO GUANCA ASSOCIACO	11428	/	/	/	11428	9087
Joint Raising Costs	112	/	/	/	112	15
POSTAGE AND CARriage	26	/	/	/	26	121
Total	11566	/	/	/	11566	9223

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted Fund 1: income from all funds (other)	Unrestricted Fund 2: income from all funds (other)	Unrestricted Fund 3: income from all funds (other)	Unrestricted Fund 4: income from all funds (other)	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3079	/	/	/	3079	2222
Legacies						
Grants	4240	/	/	/	4240	4240
Receipts from fundraising activities	2414	/	/	/	2414	3186
Gross trading receipts						
buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	9433	-	-	-	9433	9648
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	/	/	/	/	/	/
Proceeds from sale of investments						
Sub total	-	-	-	-	-	-
Total receipts	9433	-	-	-	9433	9648
Payments						
Expenses for fundraising activities	138				138	136
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations	11428				11428	11087
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	11566	-	-	-	11566	11223
Payments relating to asset and investment movements						
Purchases of fixed assets	/	/	/	/	/	/
Purchase of investments						
Sub total	-	-	-	-	-	-
Total payments	11566	-	-	-	11566	11223
Net receipts / (payments)	(2133)	-	-	-	(2133)	425
Transfers to / (from) funds	/	/	/	/	-	-
Surplus / (deficit) for year	(2133)	-	-	-	(2133)	425

Nature and purpose of funds

SUPPORT AND CONTINUING COMMITMENT TO RAISE FUNDS
ON BEHALF OF BIANCA ASSOCIACAO

- sc051790

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted funds 1 = receipts from fundraising	Restricted funds 2 = receipts from asset sales	Restricted funds 3 = receipts from investments	Restricted funds 4 = receipts from other sources	Total restricted funds	Total restricted funds last period
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

BIANCA FRIENDS

Registered charity number

SC 051790

On the accounts of the charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

07

2024

30

06

2025

Set out on pages

1 to 6

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 [~~other than that disclosed on the attached page*~~]

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

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

11. 2. 2026

*Please delete the words in the bracket following page.

**OSCR will accept digital or typed signatures.

which have come to your attention on the