

Receipts and payments accounts

For the period from				to			
	Day	Month	Year		Day	Month	Year
	1	January	2018		31	December	2018

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Receipts						
Donations	370	6,156			6,526	31
Transfers					-	-
Grants					-	-
Receipts from fundraising activities	5,307				5,307	9,667
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Refunds	531				531	-
Gross receipts from other charitable activities	455				455	280
Loans received	7,000				7,000	-
Sub total	13,663	6,156	-	-	19,819	9,978
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	13,663	6,156	-	-	19,819	9,978
Payments						
Expenses for fundraising activities	4,143	89			4,232	6,269
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	5,773				5,773	5,064
Grants and donations	1,000				1,000	1,000
Governance costs:					-	-
Audit / independent examination	200				200	200
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Sub total	11,116	89	-	-	11,205	12,533
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	11,116	89	-	-	11,205	12,533
Net receipts / (payments)	2,547	6,067	-	-	8,614	(2,555)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,547	6,067	-	-	8,614	(2,555)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash funds	Cash and bank balances at start of year	7,359				7,359	9,914
	Surplus / (deficit) shown on receipts and payments account	2,547	6,067			8,614	(2,555)
						-	-
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	9,906	6,067	-	-	15,973	7,359

Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Stock	Unrestricted		-	80
	Debtor - Catering refund	Unrestricted		-	531
	Debtor - Gift Aid	Restricted		915	-
Total			-	915	611

Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Trustee Loans	Unrestricted	7,000	-
	Grant	Unrestricted	-	500
Total			7,000	500

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Notes to the Accounts

Nature and purpose of funds Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The restricted funds as detailed in the accounts arise from donations made for entry to the Ivor Reid memorial event. These funds will be used to make future awards/payments from the charity in consultation with Ivor's widow and close friends.

	Type of activity or project supported	Individual / institution	Number of grants made	£
Grants	HiVelo Star Award	Individual	2	1,000
		Total		1,000

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

	Authority under which paid	£
Trustee remuneration - details		

Trustee expenses If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

		Number of trustees	£
Trustee expenses - details	BC Event Levies & SC affiliation fees	2	295
	Velodrome Advisor's travel costs	1	469
	Venue Hire & Catering	2	582
	Event Refunds	2	223
	Banners and Flyers	1	37

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Transactions with trustees and connected persons	Trustee	Loan from trustee		2,000
	Trustee	Loan from trustee		5,000

Other information The above loans from the trustee's, Clifford Davidson £5,000 and Mike Greaves £2,000, are to cover future expenditure expected in early 2019 in relation to the proposed velodrome. The loans are interest free and have no fixed repayment terms.

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 £
Mike Greaves	310				310	31
John MacMillan	10				10	-
Alasdair MacLennan	50				50	-
Ivor Reid Donations		6,156			6,156	-
Total	370	6,156	-	-	6,526	31

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
Total	-	-	-	-

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 £
Membership Fees	450				450	160
Mechandise Sales	5				5	120
					-	-
					-	-
					-	-
					-	-
Total	455	-	-	-	455	280

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 £
Website Hosting	24				24	24
Architects Fees	919				919	3,600
Website Design	3,930				3,930	1,440
VAT Status Advisory Fee	900				900	-
					-	-
					-	-
					-	-
					-	-
Total	5,773	-	-	-	5,773	5,064

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	370				370	31
Transfers					-	-
Grants					-	-
Receipts from fundraising activities	5,307				5,307	9,667
Gross trading receipts					-	-
Loans	7,000				7,000	-
Refunds	531				531	-
Gross receipts from other charitable activities	455				455	280
Sub total	13,663	-	-	-	13,663	9,978
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	13,663	-	-	-	13,663	9,978
Payments						
Expenses for fundraising activities	4,143				4,143	6,269
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	5,773				5,773	5,064
Grants and donations	1,000				1,000	1,000
Governance costs:					-	-
Audit / independent examination	200				200	200
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	11,116	-	-	-	11,116	12,533
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	11,116	-	-	-	11,116	12,533
Net receipts / (payments)	2,547	-	-	-	2,547	(2,555)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,547	-	-	-	2,547	(2,555)
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Ivor Reid Reserve Fund				Total restricted funds	Total restricted funds last period
Receipts						
Donations	6,156				6,156	
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	6,156	-	-	-	6,156	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,156	-	-	-	6,156	-
Payments						
Expenses for fundraising activities	89				89	
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	89	-	-	-	89	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	89	-	-	-	89	-
Net receipts / (payments)	6,067	-	-	-	6,067	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	6,067	-	-	-	6,067	-

Nature and purpose of funds
 See Notes to the accounts on page 3 for details.