

# Beith Community Association

Scotland · Charity number SC002082

## Details

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|            |   |
|------------|---|
| Status     | Not Submitted                             |
| Legal form | Unincorporated association                |
| Registered | 1978-02-28                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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**Address** Beith Community Centre  
KA15 2BQ

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of education','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'

**What the charity does:** Charity changed to Beith Community Association SCIO (SCO52426)

**Beneficiaries:** 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community'

**Objectives:** To promote for the benefit of the inhabitants of the Community in association with the Local Authority, voluntary organisations and inhabitants in common effort the advancement of education, and to provide facilities in the interests of social welfare, for recreation and for leisure time occupation, so the conditions of life of the aforementioned inhabitants may be improved. In pursuance of the objectives set out above, the Association shall:- Co-operate with North Ayrshire Council in the maintenance and management of Beith Community Centre for activities promoted by the Association in furtherance of the above objectives. Foster a community spirit for achievement of these and other such objectives as may by law be deemed charitable.

## Geography

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- **Main operating location:** North Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £0       | £0          | -      | 0         |
| 2023-12-31 | £211,289 | £165,397    | -      | 0         |
| 2022-12-31 | £18,857  | £18,043     | -      | 0         |
| 2021-12-31 | £18,857  | £18,043     | -      | 0         |
| 2020-12-31 | £10,849  | £8,303      | -      | 0         |
| 2019-12-31 | £42,245  | £40,541     | -      | 0         |

**Beith Community Association**

Scotland - Charity number SC002082

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# Accounts

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## Beith Community Association

SC002082



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 01                | 01    | 2023 |    | 31              | 03    | 2024 |

## 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 £            |
| <b>A1 Receipts</b>  |                    |                  |                            |                           |                            |                         |
| Donations   | 6,636              | 400              |                            |                           | 7,036                      | 1,010                   |
| Legacies  |                    |                  |                            |                           | -                          |                         |
| Grants  | 3,448              | 132,754          |                            |                           | 136,202                    | 6,200                   |
| Receipts from fundraising activities                          |                    |                  |                            |                           | -                          | 36                      |
| Gross trading receipts  | 14,784             |                  |                            |                           | 14,784                     |                         |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          |                         |
| Rents from land & buildings                                   | 37,207             |                  |                            |                           | 37,207                     | 25,899                  |
| Gross receipts from other charitable activities               | 16,061             |                  |                            |                           | 16,061                     | 20,474                  |
|   |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>   | <b>78,135</b>      | <b>133,154</b>   | <b>-</b>                   | <b>-</b>                  | <b>211,289</b>             | <b>53,618</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>78,135</b>      | <b>133,154</b>   | <b>-</b>                   | <b>-</b>                  | <b>211,289</b>             | <b>53,618</b>           |
| <b>A3 Payments</b>  |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           | -                          |                         |
| Gross trading payments  | 32,871             |                  |                            |                           | 32,871                     | 8,359                   |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 57,834             | 74,070           |                            |                           | 131,904                    | 25,801                  |
| Grants and donations  | 622                |                  |                            |                           | 622                        | 1,014                   |
| Governance costs:   |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               |                    |                  |                            |                           | -                          | 315                     |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          |                         |
| Legal costs   |                    |                  |                            |                           | -                          |                         |
| Other   |                    |                  |                            |                           | -                          |                         |
|   |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>   | <b>91,328</b>      | <b>74,070</b>    | <b>-</b>                   | <b>-</b>                  | <b>165,397</b>             | <b>35,488</b>           |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>   | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>   | <b>91,328</b>      | <b>74,070</b>    | <b>-</b>                   | <b>-</b>                  | <b>165,397</b>             | <b>35,488</b>           |
| <b>Net receipts / (payments)</b>                              | <b>(13,193)</b>    | <b>59,084</b>    | <b>-</b>                   | <b>-</b>                  | <b>45,891</b>              | <b>18,129</b>           |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|   |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>(13,193)</b>    | <b>59,084</b>    | <b>-</b>                   | <b>-</b>                  | <b>45,891</b>              | <b>18,129</b>           |

**Section B Statement of balances**

| Categories           | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 47,613                             | 7,544                            |  |   | 55,157                               | 36,157                            |
|                      | Surplus / (deficit) shown on receipts and payments account | (13,193)                           | 59,084                           |  |   | 45,891                               | 18,130                            |
|                      | adjustment Petty cash balance                              | 3,513                              |                                  |  |   | 3,513                                | 870                               |
|                      | <b>Cash and bank balances at end of year</b>               | <b>37,933</b>                      | <b>66,628</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>104,561</b>                       | <b>55,157</b>                     |
|                      | (Agree balances with receipts and payments account(s))     |                                    |                                  |  |   |                                      |                                   |

| <b>B2 Investments</b> | Details | Fund to which asset belongs | Market valuation | Last year    |
|-----------------------|---------|-----------------------------|------------------|--------------|
|                       |         |                             | to nearest £     | to nearest £ |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         | <b>Total</b>                | -                | -            |

| <b>B3 Other assets</b> | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year    |
|------------------------|---------|-----------------------------|---------------------|------------------------------|--------------|
|                        |         |                             | to nearest £        | to nearest £                 | to nearest £ |
|                        |         |                             |                     |                              |              |
|                        |         |                             |                     |                              |              |
|                        |         |                             |                     |                              |              |
|                        |         |                             |                     |                              |              |
|                        |         |                             |                     |                              |              |
|                        |         |                             |                     |                              |              |
|                        |         | <b>Total</b>                | -                   | -                            | -            |

| <b>B4 Liabilities</b> | Details | Fund to which liability relates | Amount due   | Last year    |
|-----------------------|---------|---------------------------------|--------------|--------------|
|                       |         |                                 | to nearest £ | to nearest £ |
|                       |         |                                 |              |              |
|                       |         |                                 |              |              |
|                       |         |                                 |              |              |
|                       |         | <b>Total</b>                    | -            | -            |

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

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

**Section C Notes to the Accounts**

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

|  |
|--|
|  |
|--|

**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
| <b>Total</b>                          |                          |                       | - |

**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 | £ |
|----------------------------|---|
|                            |   |
|                            |   |
|                            |   |
|                            |   |

**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 | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

|  |
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|  |
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**Independent examiner's report on the accounts** v2

Report to the trustees/members of

Charity name  
Beith Community Association

Registered charity number

SC002082

On the accounts of the charity for the period

| Period start date |       |      |    | Period end date |       |      |
|-------------------|-------|------|----|-----------------|-------|------|
| Day               | Month | Year | to | Day             | Month | Year |
| 01                | 01    | 2023 | to | 31              | 03    | 2024 |

(remember to include the page numbers of additional sheets)

Set out on pages

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 understanding of the accounts.

Signed:

Name:

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

Address:



25/07/2024

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**

These accounts are blended accounts and show the true picture of the Unincorporated Association and the SCIO.

These accounts span over a period of 1<sup>st</sup> January 2023 - 31<sup>st</sup> March 2024.