

## 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 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 £
<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 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	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
	Cash and bank balances at end of year	37,933	66,628	-	-	104,561	55,157
	(Agree balances with receipts and payments account(s))						

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

	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	-	-	-

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

	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




## 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	£
Total			-

**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
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Authority under which paid

£

**C3b Trustee remuneration - details**


**C4a Trustee expenses**

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

£

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

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

**C6 Other information**


# APPENDIX 3



## 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			to	Period end date		
Day	Month	Year		Day	Month	Year
01	01	2023		31	03	2024

Set out on pages

(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 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.