

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Beyond Boundaries

Registered charity number

SC 045325

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

04

2024

to

Period end date

Day

Month

Year

31

03

2025

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

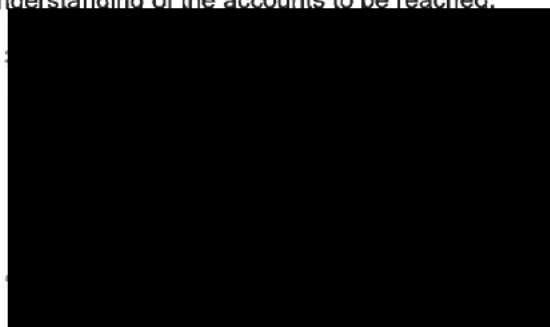
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed\*\*:

Name:

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

Address:



5/8/2025

\*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.

\*\*OSCR will accept digital or typed signatures.

## Beyond Boundaries

SC045325



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	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 £
<b>A1 Receipts</b>						
Donations	4,295	1,000			5,295	10,518
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	2,752				2,752	773
<b>A1 Sub total</b>	<b>7,047</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>8,047</b>	<b>11,291</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>7,047</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>8,047</b>	<b>11,291</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	6,000				6,000	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,146	5,176			7,322	32,812
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>8,146</b>	<b>5,176</b>	<b>-</b>	<b>-</b>	<b>13,322</b>	<b>32,812</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>8,146</b>	<b>5,176</b>	<b>-</b>	<b>-</b>	<b>13,322</b>	<b>32,812</b>
<b>Net receipts / (payments)</b>	<b>(1,099)</b>	<b>(4,176)</b>	<b>-</b>	<b>-</b>	<b>(5,275)</b>	<b>(21,521)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(1,099)</b>	<b>(4,176)</b>	<b>-</b>	<b>-</b>	<b>(5,275)</b>	<b>(21,521)</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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	50,984	57,266			108,250	129,771
	Surplus / (deficit) shown on receipts and payments account	(1,099)	(4,176)			(5,275)	(21,521)
						-	
						-	
	Cash and bank balances at end of year	49,885	53,090	-	-	102,975	108,250
	(Agree balances with receipts and payments account(s))						

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

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

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

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
		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	£
<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)	<b>X</b>
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**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	£
The cost of our website, domain & email renewal were settled by a Trustee and recompensed at a later date	<b>1</b>	<b>319</b>

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**


## Beyond Boundaries

SC045325

## 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 £
Argyle Consulting	2,000				2,000	2,000
Other Personal donations	1,295				1,295	55
		1,000			1,000	2,000
Riada Trust	1,000				1,000	1,000
Gift Aid					-	5,463
					-	-
<b>Total</b>	<b>4,295</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>5,295</b>	<b>10,518</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 £
Interest Bearing Bank Accounts	2,752				2,752	773
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>2,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,752</b>	<b>773</b>

## 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 £
Women's T20 Scottish Cups		1,496			1,496	3,275
Women's Wee Bash		1,580			1,580	
Howzat: Glasgow & Edinburgh	1,827	2,100			3,927	
Website, Domain & Email Renewal	319				319	
Support for Women's Development Officer					-	25,000
Edinburgh South: Women's & Girls Project					-	2,664
Disability Champions (2021)					-	1,500
Bat Stickers & Flyers					-	373
					-	-
					-	-
<b>Total</b>	<b>2,146</b>	<b>5,176</b>	<b>-</b>	<b>-</b>	<b>7,322</b>	<b>32,812</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	4,295				4,295	7,018
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	2,752				2,752	773
<b>Sub total</b>	<b>7,047</b>	-	-	-	<b>7,047</b>	<b>7,791</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>7,047</b>	-	-	-	<b>7,047</b>	<b>7,791</b>
<b>Payments</b>						
Expenses for fundraising activities	6,000				6,000	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,146				2,146	4,537
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>8,146</b>	-	-	-	<b>8,146</b>	<b>4,537</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>8,146</b>	-	-	-	<b>8,146</b>	<b>4,537</b>
<b>Net receipts / (payments)</b>	<b>(1,099)</b>	-	-	-	<b>(1,099)</b>	<b>3,254</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(1,099)</b>	-	-	-	<b>(1,099)</b>	<b>3,254</b>

## Nature and purpose of funds

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## Beyond Boundaries

SC045325

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Women's T20 Sponsorship	Cricket Scotland Donation	Disability Cricket	HOWZAT Programme		
<b>Receipts</b>						
Donations			1,000		1,000	3,500
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					-	
<b>Sub total</b>	-	-	1,000	-	1,000	3,500
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	1,000	-	1,000	3,500
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		3,076		2,100	5,176	28,275
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	3,076	-	2,100	5,176	28,275
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	3,076	-	2,100	5,176	28,275
<b>Net receipts / (payments)</b>	-	(3,076)	1,000	(2,100)	(4,176)	(24,775)
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	(3,076)	1,000	(2,100)	(4,176)	(24,775)

## Nature and purpose of funds

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