

Cockburnspath Allotment Association SCIO

SC048488



Receipts and Payments Accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	Monday 1 April 2024				Monday 31 March 2025		

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 £
A1 Receipts						
Donations	614				614	
Legacies					-	
Grants		18,726			18,726	
Receipts from fundraising activities	265				265	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	745				745	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	1,624	18,726	-	-	20,350	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,624	18,726	-	-	20,350	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,777	17,390			24,167	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,777	17,390	-	-	24,167	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,777	17,390	-	-	24,167	-
Net receipts / (payments)	(5,153)	1,336	-	-	(3,817)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,153)	1,336	-	-	(3,817)	-

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	18,021	16,437			34,458	
	Surplus / (deficit) shown on receipts and payments account	(5,153)	1,336			(3,817)	
						-	
						-	
	Cash and bank balances at end of year	12,868	17,773	-	-	30,641	-
	(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)

Development of the site continues to provide allotments and a community garden. A composting toilet has been added to the site.

The first year of the services of a Community Gardener (two years planned) was very successful in assisting with site development.

A grant was secured for the purchase of a second Polycrub to be installed on the site in the coming year together with money for improving paths. A smaller grant was awarded for a project with the local school.

C2 Grants

	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)

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)

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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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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
Receipts						
Donations	614				614	
Legacies					-	
Grants					-	
Receipts from fundraising activities	265				265	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	745				745	
Gross receipts from other charitable activities					-	
Sub total	1,624	-	-	-	1,624	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,624	-	-	-	1,624	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,777				6,777	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	6,777	-	-	-	6,777	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	6,777	-	-	-	6,777	-
Net receipts / (payments)	(5,153)	-	-	-	(5,153)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,153)	-	-	-	(5,153)	-

Nature and purpose of funds

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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
	Marshall Brown Fund	Community Benefit Fund	Foundation Scotland			
Receipts						
Donations					-	
Legacies					-	
Grants	225	425	18,076		18,726	16,437
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	225	425	18,076	-	18,726	16,437
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	225	425	18,076	-	18,726	16,437
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	225	119	17,046		17,390	8,624
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	225	119	17,046	-	17,390	8,624
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	225	119	17,046	-	17,390	8,624
Net receipts / (payments)	-	306	1,030	-	1,336	7,813
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	306	1,030	-	1,336	7,813

Nature and purpose of funds

The Foundation Scotland Grant is for the purchase of a second Polycrub to be installed in the coming year together with improvements to the paths.

The first year (of two) of the Community Gardener services has been completed.

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Cockburnspath Allotment Association SCIO

Registered charity number

SC048488

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:

*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**