APPENDIX 2

Chirnside Common Good Association (SCIO)

SC051238

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	6,289	4,488			10,777	-
	Surplus / (deficit) shown on receipts and payments account	(1,281)	(2,209)			(3,490)	(6,110)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	5,008	2,279	-	-	7,287	(6,110)

	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	Crosshill Car Park	General			
	Common Good Park	General			
	The Quarry/Field of Hope	General			
	The Tennis Court	General			
	Swap & Share Shed	General	500	100	
		Total	500	100	-

	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
		Sara Doggett	17/4/24
		Kevin Prior	17/4/24

APPENDIX 2

Enter charity name below

Chirnside Common Good Association (SCIO)

Enter SC No. below

SC051238

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	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 £
A1 Receipts						
Donations	244	20			264	1,983
Legacies					-	
Grants	-	-			-	12,249
Receipts from fundraising activities	-	100			100	562
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	-	-			-	
Rents from land & buildings		-			-	
Gross receipts from other charitable activities	402	176			578	508
					-	
A1 Sub total	646	296	-	-	942	15,302
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	646	296	-	-	942	15,302
A3 Payments						
Expenses for fundraising activities	0	75			75	179
Gross trading payments	-	-			-	
Investment management costs	-	-			-	
Payments relating directly to charitable activities	634	2,430			3,064	17,863
Grants and donations	100	-			100	
Governance costs:		-			-	
Audit / independent examination	50	-			50	50
Preparation of annual accounts	-	-			-	
Legal costs	-	-			-	2,339
Other	327	-			327	192
Insurance	816				816	789
A3 Sub total	1,927	2,505	-	-	4,432	21,412
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,927	2,505	-	-	4,432	21,412
Net receipts / (payments)	(1,281)	(2,209)	-	-	(3,490)	(6,110)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,281)	(2,209)	-	-	(3,490)	(6,110)

Chirnside Common Good Association (SCIO) SC051238

Section C Notes to the Accounts

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

General Fund to provide funds to enable the pursuit of the Association's aims and objectives not provided for in other funds. In particular, care for the beauty, history and character of Chirnside, preservation, development and improvement of features of general public amenity, historic interest or otherwise beneficial to the community and the advancement of education in the community. **History Fund**, restricted fund to fund the activities of the History Group, in particular stimulate public interest in the history of Chirnside and surrounding area, by way of, but not exclusively, meetings, exhibitions, lectures, publications and conferences. **Tennis Court Fund** restricted fund to maintain and develop the tennis court for the pursuit of sport and physically activities, **Jubilee Fund** restricted fund to commemerate the Platinum Jubilee and provide a legacy to the event.

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

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

Chirnside Common Good Association (SCIO) SC051238

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 £
On-line	76				76	1,472
Door / Donations Box	57	20			77	298
Jubilee	-	-			-	-
Swap & Share (inc recycling)	112				112	213
	-				-	-
Total	244	20	-	-	264	1,983
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Tweed Forum	-	-		-	749
National Lottery Community Fund		-		-	10,000
SBC Jubilee Grant		-		-	1,500
				-	
Total	-	-		-	12,249
	-	-		-	-

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 £
History activities		176			176	318
general charitable activities	402				402	190
					-	
					-	
					-	
					-	
					-	
					-	
Total	402	176	-	-	578	508
	-	-	-	-	-	-

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 £
History activities	80	325			405	647
Tennis court refurb		1,940			1,940	15,346
School Prizes & projects	33				33	52
Newsletter	344				344	326
Village Enhancement	177				177	138
Jubilee		165			165	1,354
					-	
					-	
					-	
					-	
					-	
Total	634	2,430	-	-	3,064	17,863
	-	reference error	-	-	reference error	-

Chirnside Common Good Association (SCIO) SC051238

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below: General	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	244				244	1,778
Legacies	-				-	-
Grants	-				-	749
Receipts from fundraising activities	-				-	444
Gross trading receipts	-				-	
buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	402				402	190
Sub total	646	-	-	-	646	3,161
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	646	-	-	-	646	3,161
Payments						
Expenses for fundraising activities	0				0	96
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	634				634	516
Grants and donations	100				100	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs	-				-	2,339
room hire & on-line costs	327				327	192
Insurance	816				816	789
Sub total	1,927	-	-	-	1,927	3,982
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,927	-	-	-	1,927	3,982
Net receipts / (payments)	(1,281)	-	-	-	(1,281)	(821)
Transfers to / (from) funds					-	80
Surplus / (deficit) for year	(1,281)	-	-	-	(1,281)	(741)

Nature and purpose of funds

General Fund to provide funds to enable the pursuit of the Association's aims and objectives not provided for in other funds. In particular, care for the beauty, history and character of Chirnside, preservation, development and improvement of features of general public amenity, historic interest or otherwise beneficial to the community and the advancement of education in the community. **History Fund**, restricted fund to fund the activities of the History Group, in particular stimulate public interest in the history of Chirnside and surrounding area, by way of, but not exclusively, meetings, exhibitions, lectures, publications and conferences. Tennis Court Fund restricted fund to maintain and develop the tennis court for the pursuit of sport and physically activities, **Jubilee Fund** restricted fund to commemerate the Platinum Jubilee and provide a legacy to the event. **Tennis Court** restricted fund for the repair, maintenace and improvement of the tennis court and associated facillities.□

□

Chirnside Common Good Association (SCIO) SC051238

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		
	History	Tennis Court	Jubilee		Total restricted funds	Total restricted funds last period
Receipts						
Donations	20				20	205
Legacies					-	
Grants		-	-		-	11,500
Receipts from fundraising activities	100				100	118
Gross trading receipts					-	-
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	176				176	318
Sub total	296	-	-	-	296	12,141
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	296	-	-	-	296	12,141
Payments						
Expenses for fundraising activities	75				75	83
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	325	1,940	165		2,430	17,347
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	400	1,940	165	-	2,505	17,430
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	400	1,940	165	-	2,505	17,430
Net receipts / (payments)	(104)	(1,940)	(165)	-	(2,209)	(5,289)
Transfers to / (from) funds						(80)
Surplus / (deficit) for year	(104)	(1,940)	(165)	-	(2,209)	(5,369)

Nature and purpose of funds

General Fund to provide funds to enable the pursuit of the Association's aims and objectives not provided for in other funds. In particular, care for the beauty, history and character of Chirnside, preservation, development and improvement of features of general public amenity, historic interest or otherwise beneficial to the community and the advancement of education in the community. **History Fund**, restricted fund to fund the activities of the History Group, in particular stimulate public interest in the history of Chirnside and surrounding area, by way of, but not exclusively, meetings, exhibitions, lectures, publications and conferences. Tennis Court Fund restricted fund to maintain and develop the tennis court for the pursuit of sport and physically activities, **Jubilee Fund** restricted fund to commemerate the Platinum Jubilee and provide a legacy to the event. **Tennis Court** restricted fund for the repair, maintenace and improvement of the tennis court and associated facillities.□

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Independent Examiner's Report
For the year ended 31 March 2024

I report on the accounts of the charity Chirnside Common Good SCIO for the year ended 31 March 2024.

Respective responsibilities of trustee and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) 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.

Sharon Ferguson
Independent Examiner
Berwickshire Association for Voluntary Service
Smith's shed
Chirnside Industrial Estate Berwick Road
TD11 3XG

Sharon Ferguson

Date: 17 may 2024