APPENDIX 2

Chirnside Common Good Association (SCIO) **SC051238**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from 01 04 2022 to 31 03 2023

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 £
A1 Receipts						
Donations	1,778	205			1,983	18,094
Legacies					-	
Grants	749	11,500			12,249	
Receipts from fundraising activities	444	118			562	100
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	-	-			-	
Rents from land & buildings		-			-	
Gross receipts from other charitable activities	190	318			508	
					-	
A1 Sub total	3,161	12,140	-	-	15,301	18,194
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,161	12,140	-	-	15,301	18,194
A3 Payments						
Expenses for fundraising activities	96	83			179	
Gross trading payments	-	-			-	
Investment management costs	-	-			-	
Payments relating directly to charitable activities	516	17,347			17,863	469
Grants and donations	-	-			-	
Governance costs:		-			-	
Audit / independent examination	50	-			50	
Preparation of annual accounts		-			-	
Legal costs	2,339	-			2,339	
Other	192	-			192	835
Insurance	789				789	
A3 Sub total	3,983	17,431	-	-	21,414	1,304
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,983	17,431	-	-	21,414	1,304
Net receipts / (payments)	(822)	(5,291)	-	-	(6,113)	16,890
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(822)	(5,291)	-	-	(6,113)	16,890

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	7,111	9,779			16,890	-
	Surplus / (deficit) shown on receipts and payments account	(822)	(5,291)			(6,113)	16,890
						-	
						-	
	Cash and bank balances at end of year	6,289	4,488	-	-	10,777	16,890
	(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	Crosshill Car Park	General			
	Common Good Park	General			
	The Quarry/Field of Hope	General			
	The Tennis Court	General			
		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
		Sara Doggett	12/4/23
		Kevin Prior	12/4/23

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)	

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	1,472				1,472	-
Door / Donations Box	93	205			298	-
Jubilee		-			-	500
Swap & Share (inc recycling)	213				213	82
from ccga sco11711					-	17,512
Total	1,778	205	-	-	1,983	18,094
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Tweed Forum	749				749	
National Lottery Community Fund		10,000			10,000	
SBC Jubilee Grant		1,500			1,500	
					-	
Total	749	11,500			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		318			318	
general charitable activities	190				190	
					-	
					-	
					-	
					-	
					-	
					-	
Total	190	318	-	-	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		647			647	50
Tennis court refurb		15,346			15,346	
School Prizes & projects	52				52	
Newsletter	326				326	
Village Enhancement	138				138	
Jubilee		1,354			1,354	419
					-	
					-	
					-	
					-	
					-	
Total	516	17,347	-	-	17,863	469
	-	-	-	-	-	-

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	1,778				1,778	7,866
Legacies	-				-	
Grants	749				749	
Receipts from fundraising activities	444				444	
Gross trading receipts	-				-	
buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	190				190	
Sub total	3,161	-	-	-	3,161	7,866
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,161	-	-	-	3,161	7,866
					-	
Payments						
Expenses for fundraising activities	96				96	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	516				516	
Grants and donations	-				-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs	2,339				2,339	
room hire & on-line costs	192				192	
Insurance	789				789	835
Sub total	3,983	-	-	-	3,983	835
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	3,983	-	-	-	3,983	835
					-	
Net receipts / (payments)	(822)	-	-	-	(822)	7,031
Transfers to / (from) funds					-	80
Surplus / (deficit) for year	(822)	-	-	-	(822)	7,111
					-	

Nature and purpose of funds

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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	205				205	10,227
Legacies					-	
Grants		10,000	1,500		11,500	
Receipts from fundraising activities	118				118	
Gross trading receipts					-	100
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	318				318	
Sub total	640	10,000	1,500	-	12,140	10,327
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	640	10,000	1,500	-	12,140	10,327
Payments						
Expenses for fundraising activities	83				83	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	647	15,346	1,354		17,347	469
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	730	15,346	1,354	-	17,431	469
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	730	15,346	1,354	-	17,431	469
Net receipts / (payments)	(90)	(5,346)	146	-	(5,291)	9,858
Transfers to / (from) funds					-	(80)
Surplus / (deficit) for year	(90)	(5,346)	146	-	(5,291)	9,778

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
Chirnside Common Good Association SCIO
For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023.

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

Sharon Ferguson
Independent Examiner
Berwickshire Association for Voluntary Service
55 Newtown Street
Duns
Berwickshire
TD11 3AU

Date: 11 May 2023