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	5,009	2,279			7,288	10,777
	Surplus / (deficit) shown on receipts and payments account	(1,440)	754			(686)	(3,490)
						-	
						-	
	Cash and bank balances at end of year	3,569	3,033	-	-	6,602	7,287
	(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			
	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	
		Kevin Prior	

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 Day	Month	Year	to	Period end date Day	Month	Year
	01	04	2024		31	03	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 £
A1 Receipts						
Donations	536	68			604	264
Legacies					-	-
Grants	98	958			1,056	-
Receipts from fundraising activities	-	125			125	100
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	-	-			-	
Rents from land & buildings		-			-	
Gross receipts from other charitable activities	-	120			120	578
					-	
A1 Sub total	634	1,271	-	-	1,905	942
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	634	1,271	-	-	1,905	942
A3 Payments						
Expenses for fundraising activities	3	105			108	75
Gross trading payments	-	-			-	
Investment management costs	-	-			-	
Payments relating directly to charitable activities	827	312			1,139	3,064
Grants and donations	250	100			350	100
Governance costs:		-			-	
Audit / independent examination	-	-			-	50
Preparation of annual accounts	-	-			-	
Legal costs	-	-			-	-
Other	155	-			155	327
Insurance	839				839	816
A3 Sub total	2,074	517	-	-	2,591	4,432
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,074	517	-	-	2,591	4,432
Net receipts / (payments)	(1,440)	754	-	-	(686)	(3,490)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,440)	754	-	-	(686)	(3,490)

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	£
Plaque in Commeration of Chirnside fallen in World War 1 &2	N. McGuile on behalf of Veterans	1	300
		Total	300

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	187	-			187	76
Door / Donations Box	140	68			208	77
Jubilee	-	-			-	-
Swap & Share (inc recycling)	166				166	112
Gift Aid	43				43	-
Total	536	68	-	-	604	265
	reference	-	-	-	reference	reference error

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Tweed Forum	-	-			-	-
National Lottery Community Fund		-			-	-
Blackhill Windfarm Community Fund		958			958	-
SBC Grass Maintenance	98				98	
Total	98	958			1,056	-
	-	-			-	-

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		120			120	176
general charitable activities	-				-	402
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	120	-	-	120	578
	-	-	-	-	-	-

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	-	250			250	405
Tennis court refurb		-			-	1,940
School Prizes & projects	49				49	33
Newsletter	347				347	344
Village Enhancement	396				396	177
Jubilee		62			62	165
100th birthday	35				35	
					-	
					-	
					-	
					-	
Total	827	312	-	-	1,139	3,064
	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	536				536	244
Legacies	-				-	-
Grants	98				98	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	
buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	402
Sub total	634	-	-	-	634	646
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	634	-	-	-	634	646
					-	
Payments						
Expenses for fundraising activities	2				2	-
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	827				827	634
Grants and donations	250				250	100
Governance costs:					-	
Audit / independent examination	-				-	50
Preparation of annual accounts					-	
Legal costs	-				-	-
room hire & on-line costs	155				155	327
Insurance	839				839	816
Sub total	2,074	-	-	-	2,074	1,927
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	2,074	-	-	-	2,074	1,927
					cross ref error	
Net receipts / (payments)	(1,440)	-	-	-	(1,440)	(1,281)
Transfers to / (from) funds					-	80
Surplus / (deficit) for year	(1,440)	-	-	-	(1,440)	(1,201)
					cross ref error	

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	BWCF	Total restricted funds	Total restricted funds last period
Receipts						
Donations	68				68	20
Legacies					-	
Grants		-	-	958	958	-
Receipts from fundraising activities	125				125	100
Gross trading receipts					-	-
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	120				120	176
Sub total	313	-	-	958	1,271	296
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	313	-	-	958	1,271	296
					-	
Payments						
Expenses for fundraising activities	105				105	75
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	250	-	62		312	2,430
Grants and donations	100				100	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	455	-	62	-	517	2,505
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	455	-	62	-	517	2,505
					-	
Net receipts / (payments)	(142)	-	(62)	958	754	(2,209)
Transfers to / (from) funds						-
Surplus / (deficit) for year	(142)	-	(62)	958	754	(2,209)
					-	

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. The Jubliee account was closed this period as its ballance reached zero. **Tennis Court** restricted fund for the repair, maintenace and improvement of the tennis court and associated facillities.□

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