Registration number SC565506

Charity number SC047790

Benarty Community Forum

Report of the Trustees and unaudited financial statements

for the year ended 31st May 2025

Benarty Community Forum
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for the year ended 31st May 2025

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Benarty Community Forum
Report of the Trustees
Year ended 31st May 2025

Throughout the year, a pool of nine committee members actively participated in the running of Benarty Community Forum. Benarty Community shop, which is an offshoot of BCF, was run by a pool of 31 volunteers including the 4 Office Bearers of the Forum.

Financial Review

The bank balances for both accounts are as follows –

Benarty Community Forum	-	£24,233.48
Benarty Community Shop	-	£27,870.89

Funding Sources

Benarty Forum generates its funding from trading activities from Shop and Cafe sales and from grants. BCF applies for grants annually for staff costs and charity running costs and occassionally apply for additional grants when they wish to contribute to or carry out a project. These grants are from different sources such as Fife Voluntary Trust, Robertson Trust and Foundation Scotland

During the year donations were as follows –

Change from customers
Café Sales
Shop sales
Tombola
Raffles

The principal source is shop sales.

Reserves Policy

We set aside reserves, being the equivalent of our overhead costs for the year previous. This was to offset any drops in income that may occur in the following year. This will be reviewed by the board year on year.

Reference and Administration Information

Name of Group	Benarty Community Forum
Charity Registration Number	SCO47790
Company Registration Number	SC565506
Principal Address	6 Benarty Square Ballingry Fife KY5 8NR

Benarty Community Forum
Report of the Trustees (Continued)
Year ended 31st May 2025

Directors

Michael Payne
7 Lochleven Gardens
Lochore
Fife
KY5 8EZ

Tammy Jean Marr
21 Lochleven Road
Lochore
Fife
KY5 8DA

Michelle Scally
31 Navitie Park
Ballingry
Fife
KY5 8NH

Independent Examiner **Asif Sharif**

Structure, Governance and Management

Benarty Community Forum is a charitable company limited by guarantee, incorporated on 10/05/2017 (Company Registration number SC565506) and registered as a charity on 03/10/2017 (Charity Registration number SCO47790)

Members

Michael Payne	Marie Couper	Carol Murphy
Michelle Scally	Linda Michie	Anne McKean
Charlotte Howe	Maggie bell	Tammy Jean Marr

Directors
Michael Payne
Tammy Jean Marr
Michelle Scally

Benarty Community Forum
Report of the Trustees (Continued)
Year ended 31st May 2025

Our Aims and Purposes

To raise funds to complete projects in the Benarty Area. To donate towards projects in said area. To work in partnership with the local council and other agencies, groups and organisations towards the regeneration of the area and the development of new community facilities and services.

In furtherance of this object, the Forum will undertake the following activities:

1. Encouraging and empowering local people to influence change
2. Encouraging local people to become more actively involved in their community
3. Respect and listen to the views of the Benarty Community and place the community at the heart of what the Forum does.

Who has benefitted from our services?

Benarty Kids Christmas Appeal - Project set up to aid struggling families in the Benarty area with Christmas donations

Benarty Food Bank

Benarty Heritage Group

Benarty Events Group

The Directors have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31st May 2025. The Directors have adopted the provisions of Accounting and Reporting by Charities.

M Scally

Michelle Scally
Trustee
28/05/2026

Benarty Community Forum
Independent Examiners Report to the Trustees
For the year ended 31 May 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2025

Responsibilities and basis of report
As the charity trustees of the company (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 44 (1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulations 11 of the Charities Accounts (Scotland) Regulation 2006 (as amended).

Independent examiners statement
Since the company is required by law to prepare its accounts on an accruals basis and is registered in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect on the Company as required by section 386 of the 2006 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulation 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Asif Sharif
Accountancy Solutions
43 Main Street
Lochgelly
Fife
KY5 9AG
25/05/2026

Benarty Community Forum
Statement of Financial Activities
for the year ended 31st May 2025

	Notes	Restricted Funds		Unrestricted Funds		2025		2024	
		£	£	£	£	£	£	£	£
Incoming resources:									
Donations			-		2,053		2,053		913
Fundraising			-		-		-		-
Trading activities			-		57,020		57,020		53,155
Grants			28,075		500		28,575		17,078
Total incoming resources:	2		28,075		59,572		87,647		71,145
Resourced expended									
Charitable activities	6		4,037		7,789		11,826		11,098
Support and administration costs	5		23,445		34,729		57,808		56,999
Total resources expended			**27,482**		**42,518**		**69,634**		**68,097**
Net Incoming/(outgoing) resources for the year			**593**		**17,054**		**18,013**		**3,049**
Total funds brought forward			**17,144**		**27,645**		**44,789**		**41,740**
Total funds carried forward			**17,737**		**44,699**		**62,802**		**44,789**

Benarty Community Forum
Statement of Financial Position
As at 31 May 2024

	Notes	Restricted	Unrestricted	2025	2024
		£	£	£	£
Fixed assets					
Fixture and fittings		2,339	7,025	9,364	11,117
		2,339	7,025	9,364	11,117
Current assets					
Bank		15,397	36,707	52,104	33,633
Cash		-	1,693	1,693	1,541
		15,397	38,399	53,797	35,174
Creditors: amounts falling due within one year					
Trade Creditors		-	0	0	822
PAYE and Taxation		-	- 175	- 175	- 219
Accruals		-	900	900	900
		-	725	725	1,503
Net current assets		17,737	45,424	53,072	33,672
Total assets less current liabilities		17,737	44,699	62,436	44,789
Total net assets		17,737	44,699	62,436	44,789
The funds of the charity					
Unrestricted funds	7			44,699	27,645
Restricted funds	7			17,737	17,144
Total funds	8			62,436	44,789

For the year ended 31 May 2025 the company was entitled to exemption from audit section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statement were approved and authorised for issue by the Board and signed on it behalf by:

MScally

Michelle Scally
Trustee
28/05/2026

Benarty Community Forum
Notes to the Financial Statements
for the year ended 31st May 2025

1. **Accounting policies**

Accounting convention

The financial statements are prepared under the historical cost convention, except for investments which are included in market value and revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102)' Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the FRS applicable in the UK (FRS 102) (effective 1 January 2015). FRS 102 and Companies Act 2006. Benarty Community Forum meets the definition of public benefit entity under FRS 102.

Fund Accounting

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted Funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

2. **Incoming resources:**

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	-	2,053	2,053	913
Fundraising	-	-	-	-
Trading activities	-	57,020	57,020	53,155
Grants	28,075	500	28,575	17,078
	28,075	59,572	87,647	71,145

3. **Resourced expended**

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	-	1,550	1,550	3,650
Trading activities	4,037	6,239	10,276	7,448
	4,037	7,789	11,826	11,098

Benarty Community Forum
Notes to the Financial Statements
for the year ended 31st May 2025

4. Resourced expended

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Support and administration costs	23,445	34,729	58,174	56,999
	23,445	34,729	58,174	56,999

5. Analysis of support costs

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Staff Costs	21,518	-	21,518	14,784
Premises costs	1,620	28,387	30,007	35,002
Office costs	308	5,358	5,666	6,313
Governance costs	-	984	984	900
	23,445	34,729	58,174	56,999

6. Analysis of trading activity costs

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Purchases	-	5,159	5,159	6,368
Local Projects	4,037	1,080	5,117	1,080
	4,037	6,239	10,276	7,448

7. Movement in funds

	Fund Names	Purpose / Restrictions	Balance at 01/06/2024	Incoming resources	Outgoing resources	Balance at 31/05/2025
			£	£	£	£
	General Funds	Unrestricted	27,645	59,572	42,518	44,699
A	Coalfields Regen - School Food Project	Restricted	118	-	118	-
B	Fife Voluntary Action - Assistant Manager Wages	Restricted	14,500	14,500	15,499	13,501
C	Robertson Trust - Overhead Costs of Shop	Restricted	-	8,500	8,500	-
D	Foundation Scotland	Restricted	-	5,075	3,242	1,833
E	School for Social	Restricted	64	-	-	64
F	Restricted Fixed Asset Fund	Restricted	2,462	462	585	2,339
			44,789	88,109	70,462	62,436

Specification of Restricted funds

	Funds Provider	Designation of Funds
A	Coalfields Regeneration Trust	To include local schools in the School Food project which enables local pupils to prepare an area and then grown their own food
B	Fife Voluntary Action	Funding for the employment of Staff Salaries and General Running Costs
C	Robertson Trust	Funding for Staff Salaries
D	Foundation Scotland	Funding for Staff Salaries, Café Equipment and supplies
E	School for Social	Marketing materials and items required to promote the coffee shop
F	Restricted Fixed Asset Fund	Restricted Fixed Asset Fund for Depreciating the Assets

8. Analysis of assets between funds

	Total Funds £
Unrestricted Funds	44,699
Restricted Funds	17,737
	62,436

Benarty Community Forum
Detailed Statement of Financial Activities
for the year ended 31 May 2025

	Restricted Funds		Unrestricted Funds		2025		2024	
	£	£	£	£	£	£	£	£
Incoming resources:								
Donations		-		2,053		2,053		913
Fundraising		-		-		-		-
Trading activities		-		57,020		57,020		53,155
Grants		28,075		500		28,575		17,078
Total incoming resources:		28,075		59,572		87,647		71,145
Resources expended								
Charitable activities								
Donations	-		1,550		1,550		3,650	
Trading activities	4,037		6,239		10,276		7,448	
		4,037		7,789		11,826		11,098
		4,037		7,789		11,826		11,098
Support and administration costs								
Staff Wages	21,518		-		21,518		14,784	
Rent	-		13,000		13,000		13,250	
Advertising	-		33		33		430	
Rates	-		2,730		2,730		3,540	
Heat and light	1,000		5,134		6,134		7,538	
Telephone	-		710		710		692	
Stationary and postage	45		1,145		1,190		1,341	
Repairs and maintenance	-		1,586		1,586		4,743	
Entertainment	-		1,517		1,517		1,790	
Insurance	35		1,258		1,293		905	
Cleaning	-		2,466		2,466		2,247	
PPE	69		314		383		435	
Bank Charges			35		35		-	
Travel and subsistence	-		-		-		-	
Sundry	194		1,318		1,511		1,349	
Professional Fees	-		286		286		276	
Accountancy	-		984		984		900	
Profit / Loss on Sale of Fixed Assets	-		366					
Depreciation	585		1,848		2,432		2,779	
		23,445		34,729		57,808		56,999
Total resources expended		**27,482**		**42,518**		**69,634**		**68,097**
Net Incoming/(outgoing) resources for the year		**593**		**17,054**		**18,013**		**3,049**
Total funds brought forward		**17,144**		**27,645**		**44,789**		**41,740**
Total funds carried forward		**17,737**		**44,699**		**62,802**		**44,789**