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	2025		31	03	2026

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	992	2,060			3,052	604
Legacies					-	-
Grants	-	3,615			3,615	1,056
Receipts from fundraising activities	535	1,038			1,573	125
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	-	-			-	
Rents from land & buildings		-			-	
Gross receipts from other charitable activities	-	-			-	120
					-	
A1 Sub total	1,527	6,713	-	-	8,240	1,905
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,527	6,713	-	-	8,240	1,905
A3 Payments						
Expenses for fundraising activities	4				4	108
Gross trading payments	-	-			-	
Investment management costs	-	-			-	
Payments relating directly to charitable activities	225	5,220			5,445	1,139
Grants and donations	50	-			50	350
Governance costs:	11	-			11	
Audit / independent examination	50	-			50	-
Preparation of annual accounts	-	-			-	
Legal costs	-	-			-	-
Other	-	-			-	155
Insurance	803				803	839
A3 Sub total	1,144	5,220	-	-	6,363	2,591
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,144	5,220	-	-	6,363	2,591
Net receipts / (payments)	383	1,493	-	-	1,876	(686)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	**383**	**1,493**	-	-	1,876	(686)

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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	3,569	3,033			6,602	7,288
	Surplus / (deficit) shown on receipts and payments account	383	1,493			1,876	(686)
						-	
						-	
	Cash and bank balances at end of year	3,952	4,526	-	-	8,478	6,602
	(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	10/6/26
	Mark Turner	10/6/2026

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, **BWCF** Black Hilll wind farm to support day to day running costs, **BCCF** to improve environmental legacy, **Plinth** fund to provide war memorial in church yard.

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

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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	765	2,000			2,765	187
Door / Donations Box	-	60			60	208
Swap & Share (inc recycling)	95				95	95
Gift Aid	131				131	131
Total	992	2,060	-	-	3,052	621
	-	- #	- #	- #	-	# 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		3,085	3,085	-
BCCF	-	530	530	-
Blackhill Windfarm Community Fund		-	-	958
SBC Grass Maintenance	-		-	98
Total	-	3,615	3,615	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		132			132	120
general charitable activities	-				-	-
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	132	-	-	132	120
	-	reference error	-	-	reference error	-

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	-	447			447	250
Tennis court refurb		39			39	-
School Prizes & projects	-				-	49
Newsletter	-	392			392	347
Village Enhancement	225	459			684	396
Jubilee		-			-	62
100th birthday	-				-	35
plinth		3,613			3,613	
civic week	50				50	
					-	
Total	275	4,950	-	-	5,225	1,139
	reference error	reference error	-	-	reference error	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	992				992	536
Legacies	-				-	-
Grants	-				-	98
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	535				535	-
Sub total	1,527	-	-	-	1,527	634
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,527	-	-	-	1,527	634
					cross ref error	
Payments						
Expenses for fundraising activities	4				4	2
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	225				225	827
Grants and donations	50				50	100
Governance costs:					-	
Audit / independent examination	50				50	-
Preparation of annual accounts	-				-	
Legal costs	-				-	
room hire & on-line costs	11				11	155
Insurance	803				803	839
Sub total	1,143	-	-	-	1,143	1,923
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,143	-	-	-	1,143	1,923
					cross ref error	
Net receipts / (payments)	384	-	-	-	384	(1,289)
Transfers to / (from) funds					-	80
Surplus / (deficit) for year	384	-	-	-	384	(1,209)
					cross ref error	

Nature and purpose of funds

event. **Tennis Court** restricted fund for the repair, maintenace and improvement of the tennis court and associated facilities.

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Additional analysis (3)

6 Breakdown of restricted funds

	History	Tennis Court	BCCF	BWCF	Plinth	Total restricted funds	Total restricted funds last period
Receipts							
Donations	60				2000	2,060	68
Legacies						-	
Grants		-	530	-	3,085	3,615	958
Receipts from fundraising activities						-	125
Gross trading receipts						-	-
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities	132					132	120
Sub total	192	-	530	-	5,085	5,807	1,271
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	192	-	530	-	5,085	5,807	1,271
Payments							
Expenses for fundraising activities	218					218	105
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	230	39	459	507	3,613	4,848	312
Grants and donations	-					-	100
Governance costs:				155		155	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
						-	
						-	
Sub total	448	39	459	662	3,613	5,220	517
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	448	39	459	662	3,613	5,220	517
Net receipts / (payments)	(256)	(39)	71	(662)	1,472	587	754
Transfers to / (from) funds							
Surplus / (deficit) for year	(256)	(39)	71	(662)	-	587	754

Nature and purpose of funds

reached zero. **Tennis Court** restricted fund for the repair, maintenace and improvement of the tennis court and associated facillities.