GARNOCK COMMUNITY CHARITABLE SOCIETY

TRUSTEES' ANNUAL REPORT

AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

SCOTTISH CHARITY NO. SC041852

GARNOCK COMMUNITY SOCIAL CLUB

Trustee's	Listed on Trustee's Report
Charity Number	SC041852
Principle Address	[redacted]
Independent Examiner	[redacted] Taxassist Accountants 28-30 North Street Dalry Ayrshire KA24 5DW

GARNOCK COMMUNITY CHARITABLE SOCIETY

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GARNOCK COMMUNITY CHARITABLE SOCIETY

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and independently examined accounts for the year ended 31 March 2024.

Reference & Administration Information

The Scottish Charity reference, contact information and other administrative details are shown on the foregoing information schedule.

Trustees

The following Trustees served during the financial year:

[redacted]

Structure, Government and Management

Constitution
The organisation is an unincorporated Scottish registered charity. The charity was approved by OSCR on 28 October, 2010 but was not active until 1 April 2011. A copy of the constitution is available from the Trustees at the principle address.

Management
The constitution provides for a committee of management comprising 3 members of the Club who are automatically members of the society and are responsible for the management of the affairs of the charitable society.

Independent Examiner

[redacted] Taxassist Accountants was engaged as independent Examiner of these accounts.

Objective and Activities

Charitable Purposes

The objects of the society are to provide charitable donations, assistance to bereaved families and provide facilities for recreation and other leisure-time occupation as are conductive to the improvement of the health, well-being and conditions of living for the inhabitants of the Garnock Valley and the surrounding area, provided that nothing herein contained shall authorise the application of the property purposes which are not in law charitable. The society shall not be identified with any party or sect.

GARNOCK COMMUNITY CHARITABLE SOCIETY

TRUSTEES REPORT
FOR THE YEAR END 31 MARCH 2024

Achievements and Performance

Charitable Donations £20,002

Financial Review

Reserves Policy

The Charity does not exercise a formal reserves policy. Restricted and unrestricted funds are disclosed at page 3 of the accounts. The Trustees consider all funds to be unrestricted.

Trustee's responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legalisation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to make sure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006.

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 2nd December 2024 and signed on their behalf by:

[redacted]

Treasurer [redacted]

GARNOCK COMMUNITY CHARITABLE SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GARNOCK COMMUNITY CHARITABLE SOCIETY

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 2 to 4.

Respective responsibilities of the Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the charities and Trustee 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) © 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, the only matter that came to my attention was the ongoing issue of opening a charity bank account. There was no other matter which came to my attention:

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
- to prepare accounts with the accounting records and comply with regulation 9 of the 2006 Accounts Regulations;

have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[redacted]

Taxassist Accountants
28-30 North Street
Dalry
Ayrshire, KA24 5DW

2nd December 2024

GARNOCK COMMUNITY CHARITABLE SOCIETY

STATEMENT OF BALANCES
AS AT 31 MARCH 2024

Tangible Fixed Assets

	Freehold Property	Fixtures & Fittings	Total
	£	£	£
Balance at 01/04/23	155,770	47,298	203.068
Additions during period	-	-	-
Balance at 31/03/24	**155,770**	**47,298**	**203,068**

Approved by the Trustees on 2nd December 2024 and signed on their behalf by:

[redacted]

GARNOCK COMMUNITY CHARITABLE SOCIETY

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £
RECEIPTS	**27,895**
PAYMENTS	**28,753**
EXCESS OF RECEIPTS/(PAYMENTS FOR YEAR	**(858)**
Cash Balances brought forward	24,344
Excess of receipts/(Payments) for year	(858)
CASH BALANCES CARRIED FORWARD	**23,486**

The notes on page 4 form an integral part of these accounts.

GARNOCK COMMUNITY CHARITABLE SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Basis of accounting

The accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are available for use at the discretion of the trustees for particular purposes.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.