

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Beith Community Association SCIO
SC052426
[Redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[Redacted]			
2	[Redacted]			
3	[Redacted]			
4	[Redacted]			
5	[Redacted]			
6	[Redacted]			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	[REDACTED]

Structure, governance and management

Type of governing document	2 Tier SCIO
Trustee recruitment and appointment	Potential trustees contact the Development Manager and go through a recruitment process. Trustees are then nominated and elected by members each AGM

Objectives and activities

Charitable purposes	<p>The objectives of the Association, as laid out in the constitution are:</p> <ul style="list-style-type: none"> • the prevention and relief of poverty. • the advancement of citizenship and community development. • the advancement of the arts, heritage, culture or science. • the advancement of public participation in sport. • the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. • the promotion of equality and diversity. <p>the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage</p>
Summary of the main activities in relation to these objects	<p>We have continued to operate and manage Beith Community Centre efficiently, providing a space for people to come together through a variety of activities. We have continued to provide a variety of projects and activities throughout the year for the local community, including our over 60's fitness class, bowlers group, and toddler groups.</p> <p>We hosted ongoing social activities ranging from a weekly dominoes club to a warm hub, a variety of fitness classes and activities and continued to provide support through our community shop.</p> <p>We ran community events such as the Christmas Lights Switch on and St Inan's Gala Day.</p> <p>Our community cafe ran 5 days a week until end March 2025.</p>

Achievements and performance

Summary of the main achievements of the charity during the financial period

In April, we took on responsibility for the caretaking team at Beith Community Centre after facing significant cuts in hours from NAC. This came with many issues of it's own, particularly given financial restrictions however in the final quarter of this year, the situation has stabilised with a strong team in place, and we are positive about what this means for the centre going forward.

In April, the local Carpet Bowls Group which used the centre for their weekly games found themselves in a position where they were possibly going to have to stop running. Following discussions with the group, we assumed formal responsibility for the sessions to enable the group to continue running and have since delivered approximately 95 sessions.

The Community Garden continued to grow and develop over the last year, transforming the outdoor space at the Community Centre into a vibrant, welcoming and productive hub for the whole town. We have a strong volunteer team who dedicates many hours a week maintaining the gardens and have worked with the local school and care homes to develop international art projects around the garden.

For the 3rd year, we oversaw the organisation of the Christmas Lights Switch On. Despite many setbacks, including the removal of NAC financial support, we managed, with the support of some local businesses to organise another successful event for the local community.

Our toddler group has continued to develop over the last year and is now completely community lead with 2 local people, one of which a childminder leading both sessions.

Established a partnership with CEIS North Ayrshire to develop a Youth Employment Hub. This has resulted in many local young people securing employment, apprenticeships or going into further education, as well as many local employers being connected with fresh, motivated young talent.

Financial review

Brief statement of the charity's policy on reserves

The charity will ensure reserves of 3 months running costs are maintained.

Details of any deficit

Most of this year's shortfall relates to one-off costs and investment in the building and services. Several resource-intensive projects that were unsustainable in their current form were closed at the end of the financial year. This was a deliberate decision to protect our long-term financial health and free up capacity to focus on sustainable, high-impact services. By making the right strategic choices now, we are confident we can return to a more balanced position and build a stronger foundation for the future.

Donated facilities and services (if any)

Every Friday we provide a free hall let for a local group that gives out surplus food for free to community members.

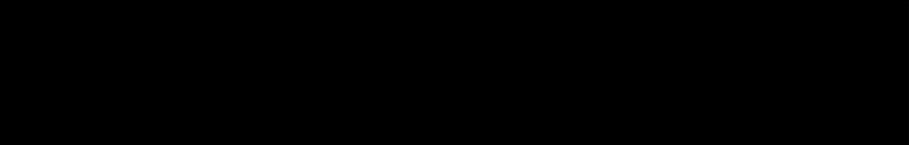
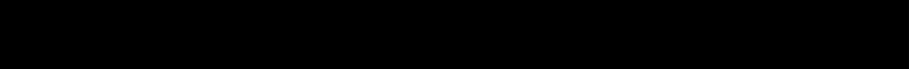
We provide a free weekly space in our IT Suite for CEIS to provide youth employment support.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chairperson	Finance Officer
Date	21/08/25	21/08/25

APPENDIX 3



Report to the trustees/members of	Independent examiner's report on the accounts v2						
	Charity name Beith Community Association SCIO						
Registered charity number	SC052426						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	2025
Set out on pages	(remember to include the page numbers of additional sheets)						

Respective responsibilities of 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*] 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 44(1) (a) 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, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
Signed:	
Name:	
Relevant professional qualification(s) or body (if any):	
Address:	
	Date: 21/08/2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Beith Community Association SCIO

SC052426

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		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	3,198				3,198	7,036
Legacies					-	
Grants		61,768			61,768	136,202
Receipts from fundraising activities					-	
Gross trading receipts	38,337				38,337	14,784
Income from investments other than land and buildings	596				596	
Rents from land & buildings	27,671				27,671	37,207
Gross receipts from other charitable activities	6,171				6,171	16,061
					-	
A1 Sub total	75,972	61,768	-	-	137,741	211,289
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	75,972	61,768	-	-	137,741	211,289
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	32,721	1,000			33,721	32,871
Investment management costs					-	
Payments relating directly to charitable activities	68,243	84,780			153,023	131,904
Grants and donations					-	622
Governance costs:						
Audit / independent examination	348				348	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	101,312	85,780	-	-	187,092	165,397
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	101,312	85,780	-	-	187,092	165,397
Net receipts / (payments)	(25,339)	(24,012)	-	-	(49,351)	45,891
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(25,339)	(24,012)	-	-	(49,351)	45,891

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	37,933	66,628			104,561	55,157
	Surplus / (deficit) shown on receipts and payments account	(25,339)	(24,012)			(49,351)	45,891
	adjustment Petty cash balance					-	3,513
	Cash and bank balances at end of year	12,594	42,616	-	-	55,210	104,561
	(Agree balances with receipts and payments account(s))	0	0	-	-	0	0

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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