

## Belhelvie Community Trust

44563



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01Day	Month	Year		Day	Month	Year
	01	January	2021		31	December	2021

## 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 £
<b>A1 Receipts</b>						
Donations	3,987	28,166			32,153	8,821
Legacies					-	
Grants		26,602			26,602	22,915
Receipts from fundraising activities	2,850				2,850	1,520
Gross trading receipts	7,623				7,623	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>14,460</b>	<b>54,768</b>	<b>-</b>	<b>-</b>	<b>69,228</b>	<b>33,256</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>14,460</b>	<b>54,768</b>	<b>-</b>	<b>-</b>	<b>69,228</b>	<b>33,256</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	11,834				11,834	8,017
Investment management costs					-	
Payments relating directly to charitable activities	-	49,161			49,161	24,110
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	200				200	300
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>12,034</b>	<b>49,161</b>	<b>-</b>	<b>-</b>	<b>61,195</b>	<b>32,427</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>12,034</b>	<b>49,161</b>	<b>-</b>	<b>-</b>	<b>61,195</b>	<b>32,427</b>
<b>Net receipts / (payments)</b>	<b>2,426</b>	<b>5,607</b>	<b>-</b>	<b>-</b>	<b>8,033</b>	<b>829</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>2,426</b>	<b>5,607</b>	<b>-</b>	<b>-</b>	<b>8,033</b>	<b>829</b>

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	6,952	10,918			17,870
	Surplus / (deficit) shown on receipts and payments account	1,128	6,905			8,033
						-
						-
	<b>Cash and bank balances at end of year</b>	<b>8,080</b>	<b>17,823</b>	<b>-</b>	<b>-</b>	<b>25,903</b>
	(Agree balances with receipts and payments account(s))					

	Details	Fund to which asset belongs	Market valuation to nearest £
<b>B2 Investments</b>			
		Total	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £
<b>B3 Other assets</b>				
		Total	-	-

	Details	Fund to which liability relates	Amount due to nearest £
<b>B4 Liabilities</b>			
		Total	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £
<b>B5 Contingent liabilities</b>			
		Total	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name






# Independent examiner's report on the accounts

v2

Report to the  
trustees/members of

Charity name

BELHELVIE COMMUNITY TRUST

Registered charity  
number

SC

045563

On the accounts of the  
charity for the period

Period start date

Day

Month

Year

01

01

2021

to

Period end date

Day

Month

Year

31

12

2021

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:
  - 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:

Date:

7.2.22

Name:

Relevant professional  
qualification(s) or body  
(if any):

Address:

**BELHELVE COMMUNITY TRUST**  
**INCOME AND EXPENSES ACCOUNT FOR 12 Months ending 31.12.21\***

<b>Sales</b>				
Bothy Kiosk Sales:		7623		
Less cost of sales		-2256	5367	
Other Income.				
Bothy Bookings		1850		
Donations		2489		
Other		1000	5339	
Surplus from Bothy activities.			1128	

<b>Expenses</b>				
Utilities and Telephone		2452		
Stationery & Equipment		1388		
Repairs & Maint.		2778		
Misc Expenses		160		
Donation		200		
Potterton		2600		
<b>Total Expenses</b>		<b>9578</b>		
<b>Surplus of Income over Expenses</b>			3728	

**BCT Account**

	Income	Expenditure	Surplus c/f	
Grant & Donations	54768			
Expenses to Date.		37619	17149	

**Other Income.**

<b>Other Income.</b>				
Grants				
Donations	143			
Other	1355	1498		

**Other Expenses.**

<b>Expenses</b>				
Equipment	648			
Fixtures and Fittings	0			
Administration and Accounting Fees	7601			
Stationary & Publicity	114			
Insurance	686			
Other Expenses	2693			
	11742	-		

**Balance Sheet @ 31.12.21**

Accumulated Fund at 1.1.20			17870	
Add surpluses for year				
BCT account		6905		
Bothy account		1128	8033	
			25903	
Closing Balances	Cash floats	450		
Petty Cash in hand		311		
Bank Balances	BOS	6013		
	Clydesdale	19129	25903	

**BELHELVE COMMUNITY TRUST**  
**INCOME AND EXPENSES ACCOUNT FOR 12 Months ending 31.12.23\***

<i>Sales</i>			.	
<i>Bothy Kiosk Sales:</i>		<i>19393</i>		
<i>Less cost of sales</i>		<i>-5206</i>	<i>14187</i>	
<i>Other Income.</i>				
<i>Bothy Bookings &amp; Events (less Expenses)</i>		<i>2565</i>		
<i>Donations</i>		<i>226</i>	<i>2791</i>	
<i>Surplus from Bothy activities.</i>			<i>16978</i>	

<i>Expenses</i>				
<i>Utilities and Telephone</i>	<i>4021</i>			
<i>Stationery &amp; Equipment</i>	<i>3156</i>			
<i>Repairs &amp; Maint.</i>	<i>1309</i>			
<i>Publicity</i>	<i>933</i>			
<i>Misc.</i>	<i>183</i>			
<i>Total Expenses</i>	<i>9602</i>		<i>-9602</i>	
<i>Surplus of Income over Expenses</i>			<i>7376</i>	

BCT Account

	Income	Expenditure	Surplus c/f	
Grants & Allocated Donations	18807			
Other Income	6058			
Sundry Donations	<i>2003</i>			
Expenses to Date.	26868	<i>-18877</i>	7991	

SCP Account

	Income	Expenditure	Surplus c/f	
SCP Funding	35350			
Expenses to Date.		36463	-1113	

Other Expenses.

<i>Expenses</i>				
Equipment	394			
Fixtures and Fittings	0			
Administration and Accounting Fees	300			
Stationary & Publicity	754			
Insurance	1360			
Other Expenses	6099			
Donations	<i>1168</i>			
	10075	-		

Balance Sheet @ 31.12.23

Accumulated Fund at 1.1.20			24894	
Add surpluses for year				
BCT account	-2084			
SCP Account	-1113			
Bothy account	7376			
	<b>4179</b>		29073	
Closing Balances	Cash floats	<b>401</b>		
	Potterton	621		
Bank Balances	BOS	<b>14113</b>		
	Virgin	13938	29073	
		29073		



# APPENDIX 3



**Report to the trustees/members of**  
**Registered charity number**  
**On the accounts of the charity for the period**  
**Set out on pages**

## Independent examiner's report on the accounts

v2

Charity name <b>BELHELVIE COMMUNITY TRUST</b>						
Registered charity number <b>SC</b>						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
<b>01</b>	<b>01</b>	<b>2023</b>	<b>to</b>	<b>31</b>	<b>12</b>	<b>2023</b>
						(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 ~~that the accounts do not~~  
~~comply with the requirements of the 2006 Accounts Regulations~~

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, 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:**

**Date:**

**29/1/24**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

\*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

## Belhevie Community Trust.

SC045563



Receipts and payments accounts							
For the period from	01-Jan-23			to	31-Dec-23		
	D01y001	MoJJanuary	Y2023ar		31Day	DecemberMo	Y2023ear
	01	January	2023		31	December	2023

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	8,767	15,807			24,574	17,335
Legacies					-	
Grants	3,000	35,350			38,350	34,791
Receipts from fundraising activities	2,565				2,565	621
Gross trading receipts	19,393				19,393	13,168
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>33,725</b>	<b>51,157</b>	<b>-</b>	<b>-</b>	<b>84,882</b>	<b>65,915</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>33,725</b>	<b>51,157</b>	<b>-</b>	<b>-</b>	<b>84,882</b>	<b>65,915</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	14,808				14,808	10,839
Investment management costs					-	
Payments relating directly to charitable activities	-	65,595			65,595	55,785
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	300				300	300
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>15,108</b>	<b>65,595</b>	<b>-</b>	<b>-</b>	<b>80,703</b>	<b>66,924</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>15,108</b>	<b>65,595</b>	<b>-</b>	<b>-</b>	<b>80,703</b>	<b>66,924</b>
<b>Net receipts / (payments)</b>	<b>18,617</b>	<b>(14,438)</b>	<b>-</b>	<b>-</b>	<b>4,179</b>	<b>(1,009)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>18,617</b>	<b>(14,438)</b>	<b>-</b>	<b>-</b>	<b>4,179</b>	<b>(1,009)</b>







## Belhelvie Community Trust

45563



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2022		31	December	2022

## 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 £
<b>A1 Receipts</b>						
Donations	5,098	12,237			17,335	32,153
Legacies					-	
Grants	7,716	27,075			34,791	26,602
Receipts from fundraising activities	621				621	2,850
Gross trading receipts	13,168				13,168	7,623
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>26,603</b>	<b>39,312</b>	<b>-</b>	<b>-</b>	<b>65,915</b>	<b>69,228</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>26,603</b>	<b>39,312</b>	<b>-</b>	<b>-</b>	<b>65,915</b>	<b>69,228</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	10,839				10,839	11,834
Investment management costs					-	
Payments relating directly to charitable activities		55,785			55,785	49,161
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	300				300	200
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>11,139</b>	<b>55,785</b>	<b>-</b>	<b>-</b>	<b>66,924</b>	<b>61,195</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>11,139</b>	<b>55,785</b>	<b>-</b>	<b>-</b>	<b>66,924</b>	<b>61,195</b>
<b>Net receipts / (payments)</b>	<b>15,464</b>	<b>(16,473)</b>	<b>-</b>	<b>-</b>	<b>(1,009)</b>	<b>8,033</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>15,464</b>	<b>(16,473)</b>	<b>-</b>	<b>-</b>	<b>(1,009)</b>	<b>8,033</b>

## 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	8,080	17,823			25,903	17,870
	Surplus / (deficit) shown on receipts and payments account	15,464	(16,473)			(1,009)	8,033
						-	
						-	
	Cash and bank balances at end of year	23,544	1,350	-	-	24,894	25,903
	(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					
		Total			

	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

  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

9/2/23  
 9/2/23

Report to the  
trustees/members of

Registered charity  
number

On the accounts of the  
charity for the period

Set out on pages

Respective  
responsibilities of  
trustees and examiner

Basis of independent  
examiner's statement

Independent examiner's  
statement

Signed:  
Name:

Relevant professional  
qualification(s) or body  
(if any):

Address:

## Independent examiner's report on the accounts

v2

Charity name

BELHELVIE COMMUNITY TRUST

SC

045563

Period start date

Day

Month

Year

01

01

2022

to

Period end date

Day

Month

Year

31

12

2022

(remember to include the page  
numbers of additional sheets)

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.

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In the course of my examination, no matter has come to my attention ~~other than that disclosed on the attached page 11~~

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, 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.

Date:

8 / 2 / 23



**BELHELVE COMMUNITY TRUST**  
**INCOME AND EXPENSES ACCOUNT FOR 12 Months ending 31.12.22\***

<b>Sales</b>				
Bothy Kiosk Sales:		13168		
Less cost of sales		-3764	9404	
Other Income.				
Bothy Bookings		359		
Events (less Expenses)		262		
Donations		2743	3364	
Surplus from Bothy activities.			12768	

<b>Expenses</b>				
Utilities and Telephone	2784			
Stationery & Equipment	2941			
Repairs & Maint.	638			
Publicity	121			
Donations	591			
<b>Total Expenses</b>	<b>7075</b>		-7075	
<b>Surplus of Income over Expenses</b>			5693	

**BCT Account**

	Income	Expenditure	Surplus c/f	
Grants & Allocated Donations	19954			
Other Income	2109			
Sundry Donations	246			
Expenses to Date.	22309	-20177	2132	

**SCP Account**

	Income	Expenditure	Surplus c/f	
SCP Funding	27075			
Expenses to Date.		22869	4206	

**Other Expenses.**

<b>Expenses</b>				
Equipment	2188			
Fixtures and Fittings	0			
Administration and Accounting Fees	4541			
Stationary & Publicity	640			
Insurance	2833			
Other Expenses	2838			
	13040	-		

**Balance Sheet @ 31.12.22**

Accumulated Fund at 1.1.20			25903	
Add surpluses for year				
BCT account	-10908			
SCP Account	4206			
Bothy account	5693			
	<b>-1009</b>		-1009	
			24894	
Closing Balances	Cash floats	450		
Petty Cash in hand		213		
Potterton		800		
Bank Balances	BOS	7981		
	Virgin	15450	24894	

£4000 was transferred from the Bothy (BOS) account to the Clydesdale (BCT) account in 2022.