REGISTERED COMPANY NUMBER: SC394148 (Scotland)
REGISTERED CHARITY NUMBER: SC043155

Report of the Trustees and

Financial Statements For The Year Ended 31 March 2022

for

Beith Community Development Trust

Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Contents of the Financial Statements
For The Year Ended 31 March 2022

Report of the Trustees
For The Year Ended 31 March 2022

The trustees are pleased to present their annual directors report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Report from the Chair

As another incredible year draws to a close, so does my tenure as the Chairperson of Beith Trust. It's been a wonderful experience!

Beith Trust arrived in Beith in 2012 at our very own 'Field of Dreams' - Beith Astro. The magic of realising one dream is that it shines a light on the next and strengthens the vision for what could be possible.

From those early years, the capacity of Beith Trust and the community around it has grown, moreover, this growth has been sustained, and we have achieved more than could have been considered possible in 2012.

We remain authentic and stay true to the aspirations of our community, creating opportunities and experiences for skills development and personal growth within everything we do. Increasingly our people have an awareness of their abilities and potential, take advantage of opportunities for change, and are confident enough to move into action through creating new experiences to propel their personal progression and set new standards within the community.

This incremental approach to the sustainable development of people and places remains our model of change and a community led response to decades of economic decline and inequality of opportunity and outcome.

As you will see from the following pages, the Beith Trust family, consisting of staff, volunteers, members and community have pulled together to recover and regroup from the isolation of the enforced Covid restrictions.

We now face new challenges presented by a global economic condition that neglect people and our natural environment.

Beith Trust will continue to create opportunities for our community to connect to the aspects of living that make the human condition meaningful - connection to others, music, food, friendship, play, art, nature and community, all particularly important for those amongst us who are directly affected by the complexities of inequality.

As ever, people never fail to surprise and inspire us.

I can genuinely tell you that it is only because of the tireless efforts and energy, kindness and insightfulness of our staff team, members, volunteers, partners and funders that Beith Trust prevails.

Thank you

Kevin Nelson
Chair - Beith Trust

Report of the Trustees
For The Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES
Objectives, Aims and Public Benefit
Our objectives underpin Beith Trust organisational purpose and are encapsulated in our mission.

Fundamentally Beith Trust believe that people make great places and great places make great communities. When people are equipped with resources they need they will step up to become the architects of thriving communities. When people take part in activity together, the hands on experience generates learning and ideas and builds individual and community capacity to shape and lead change. This incremental model of change represents an effective route for skills development, personal growth and community capacity building which is community led and owned.

All of the work of Beith Trust uses activity as a means of generating new ways of working which highlight possibilities for change. This always operates alongside support, encouragement and opportunities for skills development and personal growth.

The development of people is at the heart of everything we do and as we grow as a community and an organisation the benefits of our approach can be seen in the people and places we work with.

Operationally, in our first year of working following the pandemic, our work must not only stay true to our ambitions for the future but also meet the emerging needs of the present. As ever, our programmes, services and projects develop the potential of the social and physical assets in our community. Ensuring that our people have the capacity and resilience to conceptualise, design and facilitate their own responses to the known challenges of today, the emerging challenges of tomorrow and the unknown challenges of the future.

Beith Trust charitable objectives, as set out in the memorandum and articles of association, are:

- To advance citizenship and community development in Beith through the maintenance, regeneration and improvement of the communities' physical, economic, social and cultural infrastructure. To advance community participation in sport and physical activity by providing local access (either free of cost or at reduced cost) to a varied range of opportunities, both formal and informal.
- To advance community health and well- being by promoting a culture of physical and mental well-being through providing opportunities, (either free of cost or at reduced cost) to access expertise, knowledge, support and activities which result in the adoption of lifelong healthy habits.
- To provide, operate / manage a recreational centre(s) providing facilities for sport, health and physical and mental well-being, which may include healthy refreshment
facilities.
- To advance education in the following fields, health, physical and mental well-being, sports education and the environment.
- The prevention or relief of poverty by providing employability related education, coaching, and training; whilst also supporting individuals who are affected by complex life situations to be equipped to interact with others, deal with hardship and undertake activities of meaningful purpose or employment.

Report of the Trustees
For The Year Ended 31 March 2022

STRATEGIC REPORT
Achievement and performance
Charitable activities
Each year we aim to improve what we do, looking to and planning for the future we aim to realise. It has become increasingly obvious to us in the aftermath of the pandemic however, that to serve our community best and realise these ambitions for a better future, and our focus must be on sustainability, quality and resilience.

Beith Trust continues to demonstrate leadership with our current direction of travel towards a sustainable and resilient legacy. When we speak about a sustainable legacy for our community, we mean a place that supports conditions where people and nature thrive together. In this way the performance of Beith Trust must be measured in more than financial terms.

For example, the recent installation of a 50kwh solar array and other energy efficiency improvements to Geilsland Estate and Beith Astro provide a visual statement of intent to reduce our impact on the environment, these practical measures offer an opportunity to create side by side learning and skills development opportunities which provide local people with an understanding of the climate emergency that affects us all.

The success of volunteer led services such as Garnock Valley Helping Hands, Lend an Ear telephone befriending and Astro Piece and Play children's holiday camps demonstrate the success of our model of change, local people are increasingly stepping up to conceptualise, design and deliver their own responses to the need they see in our community.

We continue to improve our offer for employees, volunteers and the community, evidenced in Real Living Wage and Disability Confident Employer accreditation gained in 2022.

New enterprises re-locating to Geilsland Estate, such as Mocha Jaks Coffee Shop, The Scottish Craft Fair and North Ayrshire Music Tuition not only attract people to Beith to spend their time and money, they provide new employment and training opportunities for local people.

Acknowledgements
The work of Beith Trust represents a community designed model of change aimed at tackling the challenges of 21st century life as they affect the people and places that make up our community.

There are also many other individuals, groups, clubs and services working in the community at times alongside us and at others in partnership with us or others. Their passion and continued commitment to the community of Beith is to be commended and highlighted.

In particular we would like to thank and highlight the work of:
Garnock Valley Locality Partnership
Barrmill Community Association
Barrmill Conservation Group
Beith Health Centre & local Health Practitioners
Garnock Valley Helping Hands Volunteers
Beith Community Council
Kilbirnie Community Council
Beith Juniors Community Football Club
St Bridget's Primary School
Garnock Community Campus
Beith Primary School
Gateside Primary School
Beith Young Farmers
North Ayrshire Council Officers
NA Health and Social Care Partnership
NA Community links workers
NAC Social Services
Jolly Beggars Society
Bridgend Community Association
Beith & District Community Association Café Solace Kilbirnie
Dalry Community Development Hub
Dalry Sports Club

Dalry Mens Shed
Garnock Valley Pipes and Drums
Spark of Genius

Finally the Trustees of Beith Trust recognise and commend the vital input of volunteers in the organisation.

A great deal of work that Beith Trust does is delivered with limited resources and the Trustees recognise the skill and determination of the staff team who drive the organisation and set and maintain the high standard that our community deserves.

Thank you.

STRATEGIC REPORT

Achievement and performance

Activity

During the year ending 31 March 2022 Beith Trust recorded the following measured statistics within our services, activities and projects;

o 1030 activity sessions facilitated within 53 unique activities
o 7305 attendances via registers
o 21198 attendances via headcounts
o 1026 Volunteer attendances
o 1285 Befriending calls
o 115 Volunteers
o 2163 volunteering experiences
o 397 Vulnerable family support
o 160 Work related training
o 582 External rentals
o 13 Community events
o 99 Accreditations gains

Projects

Geilsland Project
Community owned asset generating new activity and creating new community conditions that enable people and nature to thrive together.

- Jobs, Volunteering, Training, Skills and Recreational Courses
- Infrastructure, equipment, knowledge and space for individuals, groups & business
- Accommodation for visitors & enterprise
- Arts, Culture & Heritage programme
- Natural Environment programme
- Events and Festivals programme Leadership programme
- Improved amenity & greenspace Enterprise & Services

Astro Project
A town centre base which hosts for sport, play, nature & growing spaces.

- Community/ Youth Engagement
- Social & Recreational spaces
- Access to support & services
- Garden & Growing Spaces
- Outdoor Play, Arts & Crafts
- Playing Fields and Pitches
- Community Events

Community Projects
Activity and initiatives which provide and support mental and physical wellbeing, learning, skills development & personal growth.

- Projects providing practical support and care for vulnerable people in the community
- Supported Volunteering - to participate in creative / meaningful activity
- Wellbeing programme

STRATEGIC REPORT

Financial review

Financial position

Like other community led organisations, Beith Trust operates in a complex and increasingly competitive environment of limited resources and short term funding opportunities.

This year this situation has been compounded by a significant and persistent increase in need within our community.

Our income generating enterprises, which contribute to our charitable objectives, have recovered well from the effects of the pandemic and increasing our non-grant income remains a key operational objective.

However the need for full cost recovery funding has never been more important as the cost of living crisis affects not only people in our community but also the core operational costs of Beith Trust.

At this time it is vital that we maintain honest relationships with grant and trust funders who not only support our work but also understand the challenges and increasing inequality affecting the communities we represent.

Beith Trust has identified the need to increase our level of free reserves sufficient to cover the costs of 3 months core expenditure at £60k.

Free reserves are defined as unrestricted net current assets.

Free reserves as at 31 March 2022 are £181,979.

Principal Funding Sources

The Trustees of Beith Trust would like to thank the organisations that have supported us in the 2022 financial year and who have demonstrated so much flexibility and vision by supporting our work as it has adapted to changing priorities and needs of our community.

In particular we would like to mention:
- Scottish Government
- Big Lottery
- Scotland's Children's Lottery
- Youthlink
- Architectural Heritage Fund
- Local Energy Scotland
- North Ayrshire Council
- Development Trust Association Scotland
- STV Children's Appeal
- SP Energy Networks
- Viridor
- British Science Association
- Scotland Towns Partnership
- Tesco
- Charity Aid Foundation
- Robertson Trust
- Suez Landfill Communities Trust
- Befriending Network
- Energy Savings Trust

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the majority of directors must be made up from members of the Beith Trust. At each annual general meeting (other than the first) any Member Director appointed during the period since the preceding annual general meeting shall retire from office; out of the remaining Member Directors, two shall retire from office. The directors due to retire from office shall be those who have been in office since they were last elected or re-elected. If those persons were elected/re-elected on the same date, the question of which of them is to retire shall be determined by some random method. A director who retires from office under those terms shall be eligible for re-election.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The governing body is the Board of Trustees. At 31st March there were 8 Trustees. The maximum number of Directors is 11 and of that number, no more than 7 shall be Member Directors and no more than 4 shall be Co- opted Directors. Trustees of Beith Trust are also Directors under the Companies Act.

The Board of Trustees has responsibility for setting and monitoring the performance of Beith Trust against strategic objectives. The Board meets a minimum of 4 times a year. The Trustees have one other committee - the Finance Subgroup.

Legal Structure

Beith Community Development Trust was first incorporated as a company limited by guarantee in 2011. We were constituted as a Scottish Registered Charity on 15 May 2012 and we are governed by a Memorandum and Articles of Association

Company Registration Number: SC394148
Scottish Registered Charity Number: SC043155

Operation

Beith Trust head office and main centre is Geilsland House Estate which is comprised of a large capacity venue space, accommodation units, office, workspace rentals, greenspace & woodlands. We also manage Beith Astro, which is set in the middle of Beith as a community hub comprising of grass and synthetic pitches, outdoor play and growing spaces.

Operations

Senior Management Team
The Board of Trustees delegate the day to day management of Beith Trust to the Chief Executive.

It is delivered by the Chief Executive and the senior management team to report at least every two months to the Trustees.

The Senior Management Team comprises;
Jane Lamont (Chief Executive)
Dorothy Turney (Finance Manager)

Finance Subgroup
The finance group meets once a quarter. It considers specific issues relating to finances and resources and makes recommendations to the Board as a whole. It also;
o receives reports on operational matters
o ensures the implementation of strategic decisions
o reviews, recommends and reports to the Board on issues of financial reporting, reserves management, internal financial controls, financial risk management and the monitoring of compliance with relevant law, regulations and good practice.

The Finance Subgroup comprises;
Ted Nevill
John Watt
Dorothy Turney
Jane Lamont
Kevin Nelson

Other subcommittees are created as and when situations or processes require.

Contact Details

www.Beithtrust.org
www.Geilsland.co.uk

E- hello@beithtrust.org
T- 01505 228141

STRUCTURE, GOVERNANCE AND MANAGEMENT

T- 01505 800758

Trustees Responsibilities

Trustees (who are also Directors of Beith Trust for the purposes of company law) are responsible for preparing the Trustees annual report and the financial statement in accordance with applicable law and regulations.

Company law requires Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

o elect suitable accounting policies and then apply them consistently;
o observe the methods and principles in the Charities SORP (FRS 102);
o make judgments and accounting estimates that are reasonable and prudent;
o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
o ensure standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that:

o so far as each trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware.
o the Trustees have taken all steps necessary in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.
o The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Appointment

To strengthen the skill set of the board, Trustees may choose to look beyond Beith and actively seek to co- opt Trustees whose skills and backgrounds complement the existing team.

Vacancies are advertised and Trustees, members, volunteers, partners and staff may nominate a person for consideration.

Beith Trust promotes and values diversity within the board of Trustees, recognising the importance of having a wide range of views, knowledge and experiences leading the organisation.

Potential new Trustees meet with the Chairperson, Chief Executive and Trustees before being elected to the Board. They are provided with information about Beith Trust and are invited to visit Geilsland, Beith Astro and accompany staff in community work.

Trustee Effectiveness

Following their appointment, each trustee receives an introduction pack and induction. This covers their role, duties and accountabilities as a Trustee and includes information about Beith Trust, our policies, structure and ethos and an overview of our projects and programmes in the community and our strategic objectives and partnerships.

Particular importance is placed on matters relating to safeguarding and child protection.

Trustees are encouraged to attend and observe the delivery of community work. Each trustee completes a register of interests which is updated at each meeting or whenever any changes occur.

New Trustees are also invited to attend a Finance and Resources subgroup meeting.

Key management remuneration

The Directors have assessed the key management personnel of the Trust to be its CEO and Financial Manager. The board assess remuneration levels by benchmarking their specific roles with other organisations to ensure that salary levels are satisfactory.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

Trustees have overall responsibility for ensuring that Beith Trust has an appropriate system of control and for taking suitable steps to safeguard community assets.

When we think about the risks Beith Trust encounters, foremost is keeping people safe from harm, with particular consideration to vulnerable members of our community that come into contact with Beith Trust. Beith Trust is also the custodian of significant physical assets.

To ensure that our work has a lasting and sustainable impact within our community, we must also effectively manage financial risks.

A major consideration as we continue to recover from the after effects of the pandemic, is the current recession, rising costs and the impact on the third sector, our funding environment and increased demand for our services. We cannot control the circumstances we operate within, meaning it is essential to maintain robust systems of risk, information and financial management that allow us to plan for the future respond efficiently.

Key Risks

Trustees recognise that Beith Trust faces significant risk in a wide range of areas including:

o Financial Risks
o Health and Safety
o Infection Control
o Information Management
o People
o Reputational Risks
o Safeguarding
o Technological Risks

In all cases control measures are in place and regularly monitored and reviewed. These controls are designed to reduce the risk to an acceptable level.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC394148 (Scotland)

Registered Charity number
SC043155

Registered office
Geilsland House
Geilsland Road
Beith
Scotland
KA15 1HD

Trustees
R Ferguson
S D McNee
K J Nelson
W E P Nevill
R G Nimmo
J Watt
D J Ritchie
I E McRae

Company Secretary
Ms J B Lamont

Report of the Trustees
For The Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Janice Alexander CA
Institute Chartered Accountants Scotland
Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Legal Advisors
Brodies LLP
110 Queen Street Glasgow
G1 3BX

McSherry Halliday LLP Galt House
78 East Road Irvine
KA12 0AA

Bankers
Bank of Scotland
32 Eglinton Street
Beith
Ayrshire
KA15 1AH

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Beith Community Development Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Robb Ferguson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 December 2022 and signed on the board's behalf by:

K J Nelson - Trustee

Report of the Independent Auditors to the Trustees and Members of Beith Community Development Trust

Opinion
We have audited the financial statements of Beith Community Development Trust (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:
- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006 and FRS 102.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees and Members of Beith Community Development Trust

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Alexander (Senior Statutory Auditor)
for and on behalf of Robb Ferguson
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

28 December 2022

Beith Community Development Trust

Statement of Financial Activities
For The Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**158,292**	**642,957**	**801,249**	1,107,134
Other trading activities	3	**101,333**	**-**	**101,333**	66,104
Investment income	4	**103,978**	**-**	**103,978**	89,497
Total		**363,603**	**642,957**	**1,006,560**	1,262,735
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		**346,171**	**371,542**	**717,713**	558,970
Raising funds		**12,413**	**-**	**12,413**	10,154
Total		**358,584**	**371,542**	**730,126**	569,124
NET INCOME		**5,019**	**271,415**	**276,434**	693,611
Transfers between funds	18	**(2,399)**	**2,399**	**-**	-
Net movement in funds		**2,620**	**273,814**	**276,434**	693,611
RECONCILIATION OF FUNDS					
Total funds brought forward		**178,623**	**1,655,385**	**1,834,008**	1,140,397
TOTAL FUNDS CARRIED FORWARD		**181,243**	**1,929,199**	**2,110,442**	1,834,008

The notes form part of these financial statements

Statement of Financial Position
31 March 2022

	Notes	**2022** £	2021 £
FIXED ASSETS			
Tangible assets	10	**1,780,027**	1,627,100
CURRENT ASSETS			
Debtors	11	**61,462**	111,755
Cash at bank and in hand		**527,265**	327,552
		588,727	439,307
CREDITORS			
Amounts falling due within one year	12	**(94,379)**	(65,414)
NET CURRENT ASSETS		**494,348**	373,893
TOTAL ASSETS LESS CURRENT LIABILITIES		**2,274,375**	2,000,993
CREDITORS			
Amounts falling due after more than one year	13	**(163,933)**	(166,985)
NET ASSETS		**2,110,442**	1,834,008
FUNDS	18		
Unrestricted funds		**181,241**	178,623
Restricted funds		**1,929,201**	1,655,385
TOTAL FUNDS		**2,110,442**	1,834,008

The financial statements were approved by the Board of Trustees and authorised for issue on 28 December 2022 and were signed on its behalf by:

K J Nelson - Trustee

Statement of Cash Flows
For The Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**467,341**	700,259
Interest paid		**(3,025)**	(1,020)
Net cash provided by operating activities		**464,316**	699,239
Cash flows from investing activities			
Purchase of tangible fixed assets		**(259,651)**	(670,220)
Net cash used in investing activities		**(259,651)**	(670,220)
Cash flows from financing activities			
Loan repayments in year		**(4,952)**	(1,251)
Net cash used in financing activities		**(4,952)**	(1,251)
Change in cash and cash equivalents in the reporting period		**199,713**	27,768
Cash and cash equivalents at the beginning of the reporting period		**327,552**	299,784
Cash and cash equivalents at the end of the reporting period		**527,265**	327,552

The notes form part of these financial statements

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**276,434**	693,611
Adjustments for:		
Depreciation charges	**106,724**	93,228
Interest paid	**3,025**	1,020
Decrease/(increase) in debtors	**50,293**	(51,407)
Increase/(decrease) in creditors	**30,865**	(36,193)
Net cash provided by operations	**467,341**	700,259

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	**327,552**	**199,713**	**527,265**
	327,552	**199,713**	**527,265**
Debt			
Debts falling due within 1 year	**(20,381)**	**1,900**	**(18,481)**
Debts falling due after 1 year	**(166,985)**	**3,052**	**(163,933)**
	(187,366)	**4,952**	**(182,414)**
Total	**140,186**	**204,665**	**344,851**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Beith Community Development Trust is a company limited by guarantee incorporated in Scotland. The registered office is Geilsland House, Geilsland Road, Beith, Scotland, KA15 1HD.

The financial statements are presented in Sterling (£).

Going concern
The financial statements have been prepared on a going concern basis. As detailed in the Trustee Annual Report, the current grant landscape of year to year project based funding is not suited to provide the long term financial support and investment that community buy out initiatives require. Therefore the directors recognise that uncertainty exists, however alternative grants and trust fund applications have been applied for. The outcome of these applications is unknown at this date. Despite this uncertainty, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities
Costs of charitable activities are incurred on achieving the charity's objectives of benefiting the community of Beith, including the support costs and costs relating to the governance of the charity.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, and governance costs which support the charity's activities. These costs have been allocated to charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Heritable property	- 4% on revalued amount
Improvements to property	- 4% straight line
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on reducing balance

Fixed assets are included in the balance sheet at cost less depreciation and impairment.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Other basic financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gifts	**2,139**	6,371
Grants	**799,110**	1,100,763
	801,249	1,107,134

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Resilient Scotland	-	33,000
Big Lottery	-	39,240
Youthlink Scotland - Cashback for Communities Facilities Fund	**5,000**	-
Development Trusts Association Scotland	-	129,250
Robertson Trust	**86,500**	16,000
SCVO - Digital Challenge	**1,197**	-
DTAS - Pockets and Prospects	**10,000**	-
Big Lottery - Growing Assets	**94,813**	485,484
STV Children's Appeal	-	4,000
Investing in Communities Programme	**74,800**	84,798
North Ayrshire Council	**44,891**	32,182
Job Retention Scheme	**6,974**	30,613
Landfill Communities Fund	**10,000**	-
Foundation Scotland	-	5,000
First Port	-	40,454
Corra Foundation	-	6,274
Scottish Government - Wellbeing fund	-	28,500
Cycling UK - Big Bike Revival	-	2,000
Scotland's Towns Partnership	-	15,000
Scottish Football Partnership Trust	-	2,000
EB Scotland Ltd - Scottish Landfill Communities Fund	-	21,392
Tesco Bags of Help	-	1,000
Keep Scotland Beautiful	-	52,000
North Ayrshire Council - Youthwork	-	9,000
Suez Communites Trust	**15,586**	15,586
Big Lottery - Young Start	**32,710**	690
STV Childrens Appeal	**4,000**	9,300
Befriending Networks - Winter Support Fund	-	2,500
Scottish Government - Business Support Fund	-	17,500
North Ayrshire Council - Self Catering Support Fund	-	18,000
Apprenticeship Employer Grant	**10,000**	-
SCVO Community Recovery Fund	**82,600**	-
CAF Resilience Fund	**123,577**	-
Arran CVS	**53,430**	-
Energy Saving Trust - E-Bike	**16,365**	-
Architectural Heritage Fund	**1,440**	-
DWP Kickstart	**101,101**	-
Local Energy Scotland	**17,773**	-
HMRC	**790**	-
BSA British Science	**1,000**	-
Beith & District	**3,000**	-
Ayrshire BG	**1,563**	-
	799,110	1,100,763

continued...

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	216	-
Astro income	45,195	13,313
Other income	28,842	14,486
Employment incentive	27,080	38,305
	101,333	66,104

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	103,978	89,497

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	709,233	8,480	717,713
Raising funds	12,413	-	12,413
	721,646	8,480	730,126

Donations paid out
During the year the charity paid out £3,500 (PY: £15,000) of donations to help support local community activities. This included £1,500 to Dalry Rovers, £1,500 to Beith 2009 Youth Football, and £500 to Beith Theatre Group.

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	685	7,795	8,480

Support costs, included in the above, are as follows:

Finance

	2022 Charitable activities	2021 Total activities
	£	£
Bank charges	685	344

continued...

6. SUPPORT COSTS - continued

Governance costs

	2022 Charitable activities £	2021 Total activities £
Auditors'/Independent examiner remuneration	4,770	6,000
Loan interest	3,025	1,020
	7,795	7,020

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors'/Independent examiner remuneration	4,770	6,000
Depreciation - owned assets	106,724	93,228

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	355,344	274,284
Social security costs	14,895	14,433
Other pension costs	4,703	4,603
	374,942	293,320

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	31	19

No employees received emoluments in excess of £60,000.

During the year total remuneration of £63,992 (2021: £57,470) was paid to key management personnel.

continued...

10. TANGIBLE FIXED ASSETS

	Heritable property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2021	**587,973**	**1,154,650**	**25,091**
Additions	**-**	**192,411**	**29,526**
At 31 March 2022	**587,973**	**1,347,061**	**54,617**
DEPRECIATION			
At 1 April 2021	**117,593**	**87,218**	**10,659**
Charge for year	**23,518**	**52,633**	**5,535**
At 31 March 2022	**141,111**	**139,851**	**16,194**
NET BOOK VALUE			
At 31 March 2022	**446,862**	**1,207,210**	**38,423**
At 31 March 2021	470,380	1,067,432	14,432

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	**112,530**	**1,800**	**15,093**	**1,897,137**
Additions	**31,790**	**3,500**	**2,424**	**259,651**
At 31 March 2022	**144,320**	**5,300**	**17,517**	**2,156,788**
DEPRECIATION				
At 1 April 2021	**46,177**	**900**	**7,490**	**270,037**
Charge for year	**21,253**	**888**	**2,897**	**106,724**
At 31 March 2022	**67,430**	**1,788**	**10,387**	**376,761**
NET BOOK VALUE				
At 31 March 2022	**76,890**	**3,512**	**7,130**	**1,780,027**
At 31 March 2021	66,353	900	7,603	1,627,100

The main site owned by the charity was valued by D M Hall as at 10 October 2014 at a value of £550,000. The trustees have however been unable to obtain a reliable allocation of this valuation between investment property and property held for the charity's own operational use and consequently, in accordance with the SORP, the entire property has been accounted for as heritable property within tangible fixed assets, and has been stated at cost less accumulated depreciation and impairment losses.

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	11,924	6,145
Accrued income	49,538	105,610
	61,462	111,755

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 14)	18,481	20,381
Trade creditors	47,362	24,099
Accruals and deferred income	28,536	20,934
	94,379	65,414

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 14)	163,933	166,985

14. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	18,481	20,381
Amounts falling between one and two years:		
Other loans - 1-2 years	19,701	21,730
Amounts falling due between two and five years:		
Other loans - 2-5 years	59,104	74,241
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans repayable in more than 5 years by instalments	85,128	71,014

continued...

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	**150**	150
Between one and five years	**600**	600
In more than five years	**1,650**	1,800
	2,400	2,550

16. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Other loans	**56,085**	57,806
Jessica Trust	**122,453**	125,000
	178,538	182,806

Resilient Scotland and The Big Lottery Fund holds a standard security over all and whole the subjects known as and forming Geilsland School.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	**163,195**	**1,616,832**	**1,780,027**	1,627,100
Current assets	**276,358**	**312,369**	**588,727**	439,307
Current liabilities	**(94,379)**	**-**	**(94,379)**	(65,414)
Long term liabilities	**(163,933)**	**-**	**(163,933)**	(166,985)
	181,241	**1,929,201**	**2,110,442**	1,834,008

continued...

18. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
Beith Trust	(147,413)	(36,946)	(2,399)	(186,758)
Beith Astro	(19,462)	24,185	-	4,723
Geilsland	81,846	27,105	-	108,951
Designated Geilsland - Capital	142,484	(9,728)	-	132,756
Jessica Trust	121,168	-	-	121,168
NAC Employment Support	-	401	-	401
	178,623	5,017	(2,399)	181,241
Restricted funds				
Town Centre Community Capital Fund	28,065	-	-	28,065
Scottish Land Fund	404,931	(21,455)	-	383,476
Youth Link Scotland	-	1,245	-	1,245
Resilient Scotland Ltd - Covid Recovery Fund	33,000	(1,003)	-	31,997
Robertson Trust Capital Fund	17,600	67,596	-	85,196
Big Lottery - Community Led Medium Grant Programme	11,516	(9,878)	980	2,618
Cashback - Capital	111,373	(5,475)	-	105,898
SCVO	-	11,866	-	11,866
Corey Fund	17,809	-	-	17,809
PCF 2016 - Capital	261	(87)	-	174
DTAS - Pockets & Pockets Fund	14,722	5,278	-	20,000
North Ayrshire Ventures Trust	8,800	(400)	-	8,400
Community Food & Health (Scotland)	27	-	-	27
Ayshire Leader Programme	130,352	(5,984)	-	124,368
Scottish Government - Climate Challenge Fund	72,207	(3,282)	-	68,925
Big Lottery - Growing Community Assets	551,254	43,523	-	594,777
Scottish Power Energy Networks - Green Economy Fund	28,675	(1,210)	-	27,465
Viridor - Landfill Communities Fund	14,778	(642)	-	14,136
CARES - Energy Main St	235	(10)	-	225
North Ayrshire Council - Community Investment Fund	34,817	-	-	34,817
Chance to Succeed	7,166	(7,166)	-	-
Scottish Community Alliance	725	-	-	725
Scottish Government - Investing in Communities Programme	4,645	6,578	-	11,223
North Ayrshire Council - Employment Support	4,688	-	-	4,688
CARES - Energy Hut	660	(29)	-	631
Tesco Bags of Help	1,000	(500)	-	500
Robertson Trust	8,532	(1,764)	-	6,768
North Ayrhshire Council - Community Investment Fund	2,500	5,692	-	8,192
STV Childrens Appeal - Covid-19 Response	854	(198)	-	656
Foundation Scotland - Community Response, Recovery & Resilience Fund	2,901	(725)	-	2,176
Big Lottery - Covid-19 Response	2,307	(596)	-	1,711

continued...

18. MOVEMENT IN FUNDS - continued

DTAS - Supporting Communities	10,521	(2,558)	-	7,963
Scottish Government - Wellbeing fund	8,606	(2,293)	-	6,313
Scottish Towns Partnership	4,800	(1,600)	-	3,200
Scottish Football Partnership Trust	1,708	(427)	-	1,281
EB Scotland Ltd - Scottish Landfill Communities Fund	20,536	(856)	-	19,680
North Ayrshire Council - Food Systems	4,435	(152)	-	4,283
DTAS - Community Recovery	10,525	(10,526)	1	-
NAC Food St Bridgets	-	(1,418)	1,418	-
Keep Scotland Beautiful - Community Climate Asset Fund	49,920	(2,080)	-	47,840
North Ayrshire Council - Youthwork	8,000	(4,000)	-	4,000
Suez Communites Trust - Landfill Communites Fund	14,963	14,391	-	29,354
North Ayrshire Council - Garnock Valley Helping Hands	2,611	(1,225)	-	1,386
North Ayrshire Council - Arts and Culture	400	-	-	400
Youth Start	-	4,317	-	4,317
STV Childrens Appeal - Winter Appeal	1,000	-	-	1,000
Befriending Networks	960	(705)	-	255
NAC Summer of Play	-	2,108	-	2,108
CAF Resilience	-	123,487	-	123,487
NAC Helping Hands	-	467	-	467
Mental Health & Well Being Fund	-	46,330	-	46,330
Energy Saving Trust - E-Bike	-	15,683	-	15,683
Arran CVS Helping Hands	-	7,100	-	7,100
National Science Week	-	1,000	-	1,000
Valley Voices (Play)	-	1,500	-	1,500
Valley Voices (Baby Recycling)	-	1,500	-	1,500
	1,655,385	271,417	2,399	1,929,201
TOTAL FUNDS	1,834,008	276,434	-	2,110,442

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Beith Trust	**193,273**	**(230,219)**	**(36,946)**
Beith Astro	**45,208**	**(21,023)**	**24,185**
Geilsland	**113,072**	**(85,967)**	**27,105**
Designated Geilsland - Capital	**9,999**	**(19,727)**	**(9,728)**
NAC Employment Support	**2,051**	**(1,650)**	**401**
	363,603	**(358,586)**	**5,017**
Restricted funds			
Scottish Land Fund	**-**	**(21,455)**	**(21,455)**
Youth Link Scotland	**5,000**	**(3,755)**	**1,245**
Resilient Scotland Ltd - Covid Recovery Fund	**-**	**(1,003)**	**(1,003)**
Robertson Trust Capital Fund	**70,500**	**(2,904)**	**67,596**
Big Lottery - Community Led Medium Grant Programme	**-**	**(9,878)**	**(9,878)**
Cashback - Capital	**1**	**(5,476)**	**(5,475)**
SCVO	**83,796**	**(71,930)**	**11,866**
PCF 2016 - Capital	**-**	**(87)**	**(87)**
DTAS - Pockets & Pockets Fund	**9,999**	**(4,721)**	**5,278**
North Ayrshire Ventures Trust	**-**	**(400)**	**(400)**
Ayshire Leader Programme	**-**	**(5,984)**	**(5,984)**
Scottish Government - Climate Challenge Fund	**-**	**(3,282)**	**(3,282)**
Big Lottery - Growing Community Assets	**94,812**	**(51,289)**	**43,523**
Scottish Power Energy Networks - Green Economy Fund	**-**	**(1,210)**	**(1,210)**
Viridor - Landfill Communities Fund	**-**	**(642)**	**(642)**
CARES - Energy Main St	**-**	**(10)**	**(10)**
Chance to Succeed	**-**	**(7,166)**	**(7,166)**
Scottish Government - Investing in Communities Programme	**74,799**	**(68,221)**	**6,578**
North Ayrshire Council - Employment Support	**1,563**	**(1,563)**	**-**
CARES - Energy Hut	**-**	**(29)**	**(29)**
Tesco Bags of Help	**-**	**(500)**	**(500)**
Robertson Trust	**16,000**	**(17,764)**	**(1,764)**
North Ayrhshire Council - Community Investment Fund	**13,500**	**(7,808)**	**5,692**
STV Childrens Appeal - Covid-19 Response	**-**	**(198)**	**(198)**
Foundation Scotland - Community Response, Recovery & Resilience Fund	**-**	**(725)**	**(725)**
Big Lottery - Covid-19 Response	**-**	**(596)**	**(596)**
DTAS - Supporting Communities	**-**	**(2,558)**	**(2,558)**
Scottish Government - Wellbeing fund	**-**	**(2,293)**	**(2,293)**
Scottish Towns Partnership	**-**	**(1,600)**	**(1,600)**
Scottish Football Partnership Trust	**-**	**(427)**	**(427)**

continued...

18. MOVEMENT IN FUNDS - continued

EB Scotland Ltd - Scottish Landfill Communities Fund	-	(856)	(856)
North Ayrshire Council - Food Systems	600	(752)	(152)
DTAS - Community Recovery	-	(10,526)	(10,526)
NAC Food St Bridgets	600	(2,018)	(1,418)
Keep Scotland Beautiful - Community Climate Asset Fund	-	(2,080)	(2,080)
North Ayrshire Council - Youthwork	-	(4,000)	(4,000)
Suez Communites Trust - Landfill Communites Fund	15,586	(1,195)	14,391
North Ayrshire Council - Garnock Valley Helping Hands	1,403	(2,628)	(1,225)
Youth Start	32,787	(28,470)	4,317
STV Childrens Appeal - Winter Appeal	8,000	(8,000)	-
Befriending Networks	(1)	(704)	(705)
Apprenticeship Employer Grant	10,000	(10,000)	-
NAC Summer of Play	2,200	(92)	2,108
CAF Resilience	123,577	(90)	123,487
NAC Helping Hands	1,000	(533)	467
Mental Health & Well Being Fund	46,330	-	46,330
Energy Saving Trust - E-Bike	16,365	(682)	15,683
Architectural Heritage Fund	1,440	(1,440)	-
Arran CVS Helping Hands	7,100	-	7,100
NAC Winter Support	2,000	(2,000)	-
National Science Week	1,000	-	1,000
Valley Voices (Play)	1,500	-	1,500
Valley Voices (Baby Recycling)	1,500	-	1,500
	642,957	(371,540)	271,417
TOTAL FUNDS	1,006,560	(730,126)	276,434

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Beith Trust	(149,614)	18,568	(16,367)	(147,413)
Beith Astro	(16,507)	5,389	(8,344)	(19,462)
Geilsland	6,135	75,711	-	81,846
Designated Geilsland - Capital	133,037	(16,841)	26,288	142,484
Jessica Trust	121,168	-	-	121,168
	94,219	82,827	1,577	178,623
Restricted funds				
Town Centre Community Capital Fund	29,341	(1,276)	-	28,065
Scottish Land Fund	426,386	(21,455)	-	404,931
Resilient Scotland Ltd - Covid Recovery Fund	-	33,000	-	33,000
Robertson Trust Capital Fund	18,400	(800)	-	17,600
Big Lottery - Community Led Medium Grant Programme	1,384	10,132	-	11,516
Cashback - Capital	117,017	(5,644)	-	111,373
Corey Fund	17,809	-	-	17,809
PCF 2016 - Capital	391	(130)	-	261
DTAS - Pockets & Pockets Fund	8,412	6,310	-	14,722
North Ayrshire Ventures Trust	9,200	(400)	-	8,800
Community Food & Health (Scotland)	27	-	-	27
Ayshire Leader Programme	136,360	(6,008)	-	130,352
Scottish Government - Climate Challenge Fund	75,489	(3,282)	-	72,207
Big Lottery - Growing Community Assets	98,167	453,087	-	551,254
Scottish Power Energy Networks - Green Economy Fund	29,702	(1,027)	-	28,675
Viridor - Landfill Communities Fund	15,420	(642)	-	14,778
CARES - Energy Main St	245	(10)	-	235
North Ayrshire Council - Community Investment Fund	43,500	(8,683)	-	34,817
Chance to Succeed	10,000	(2,834)	-	7,166
Scottish Community Alliance	725	-	-	725
Scottish Government - Investing in Communities Programme	-	4,645	-	4,645
North Ayrshire Council - Employment Support	-	4,688	-	4,688
CARES - Energy Hut	689	(29)	-	660
Tesco Bags of Help	-	1,000	-	1,000
Robertson Trust	4,924	3,608	-	8,532
North Ayrhshire Council - Community Investment Fund	2,500	-	-	2,500
Scottish Forestry	90	(90)	-	-
STV Childrens Appeal - Covid-19 Response	-	854	-	854
Foundation Scotland - Community Response, Recovery & Resilience Fund	-	2,901	-	2,901
Big Lottery - Covid-19 Response	-	2,307	-	2,307

continued...

18. MOVEMENT IN FUNDS - continued

DTAS - Supporting Communities	-	10,521	-	10,521
Scottish Government - Wellbeing fund	-	8,606	-	8,606
Cycling UK	-	1,577	(1,577)	-
Scottish Towns Partnership	-	4,800	-	4,800
Scottish Football Partnership Trust	-	1,708	-	1,708
EB Scotland Ltd - Scottish Landfill Communities Fund	-	20,536	-	20,536
North Ayrshire Council - Food Systems	-	4,435	-	4,435
DTAS - Community Recovery	-	10,525	-	10,525
Keep Scotland Beautiful - Community Climate Asset Fund	-	49,920	-	49,920
North Ayrshire Council - Youthwork	-	8,000	-	8,000
Suez Communites Trust - Landfill Communites Fund	-	14,963	-	14,963
North Ayrshire Council - Garnock Valley Helping Hands	-	2,611	-	2,611
North Ayrshire Council - Arts and Culture	-	400	-	400
STV Childrens Appeal - Winter Appeal	-	1,000	-	1,000
Befriending Networks	-	960	-	960
	1,046,178	610,784	(1,577)	1,655,385
TOTAL FUNDS	1,140,397	693,611	-	1,834,008

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18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Beith Trust	88,707	(70,139)	18,568
Beith Astro	13,315	(7,926)	5,389
Geilsland	134,063	(58,352)	75,711
Designated Geilsland - Capital	-	(16,841)	(16,841)
	236,085	(153,258)	82,827
Restricted funds			
Town Centre Community Capital Fund	-	(1,276)	(1,276)
Scottish Land Fund	-	(21,455)	(21,455)
Resilient Scotland Ltd - Covid Recovery Fund	33,000	-	33,000
Robertson Trust Capital Fund	-	(800)	(800)
Big Lottery - Community Led Medium Grant Programme	30,001	(19,869)	10,132
Cashback - Capital	-	(5,644)	(5,644)
PCF 2016 - Capital	-	(130)	(130)
DTAS - Pockets & Pockets Fund	10,000	(3,690)	6,310
North Ayrshire Ventures Trust	-	(400)	(400)
Ayshire Leader Programme	-	(6,008)	(6,008)
Scottish Government - Climate Challenge Fund	-	(3,282)	(3,282)
Big Lottery - Growing Community Assets	485,484	(32,397)	453,087
Scottish Power Energy Networks - Green Economy Fund	-	(1,027)	(1,027)
Viridor - Landfill Communities Fund	-	(642)	(642)
CARES - Energy Main St	-	(10)	(10)
North Ayrshire Council - Community Investment Fund	-	(8,683)	(8,683)
Chance to Succeed	-	(2,834)	(2,834)
Scottish Government - Investing in Communities Programme	84,797	(80,152)	4,645
North Ayrshire Council - Employment Support	16,312	(11,624)	4,688
CARES - Energy Hut	-	(29)	(29)
Tesco Bags of Help	1,000	-	1,000
Robertson Trust	15,999	(12,391)	3,608
Scottish Forestry	-	(90)	(90)
STV Childrens Appeal - Covid-19 Response	4,000	(3,146)	854
Foundation Scotland - Community Response, Recovery & Resilience Fund	5,000	(2,099)	2,901
Big Lottery - Covid-19 Response	9,240	(6,933)	2,307
First Port Third Sector Resiliance	40,455	(40,455)	-
Corra Third Party Resiliance	6,274	(6,274)	-
DTAS - Supporting Communities	89,999	(79,478)	10,521
Scottish Government - Wellbeing fund	28,500	(19,894)	8,606
Cycling UK	2,000	(423)	1,577
Scottish Towns Partnership	15,000	(10,200)	4,800
Scottish Football Partnership Trust	2,000	(292)	1,708

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18. MOVEMENT IN FUNDS - continued

EB Scotland Ltd - Scottish Landfill Communities Fund	21,392	(856)	20,536
North Ayrshire Council - Food Systems	4,471	(36)	4,435
DTAS - Community Recovery	29,250	(18,725)	10,525
Keep Scotland Beautiful - Community Climate Asset Fund	52,000	(2,080)	49,920
North Ayrshire Council - Youthwork	9,000	(1,000)	8,000
Suez Communites Trust - Landfill Communites Fund	15,586	(623)	14,963
North Ayrshire Council - Garnock Valley Helping Hands	3,000	(389)	2,611
North Ayrshire Council - Arts and Culture	400	-	400
Youth Start	690	(690)	-
STV Childrens Appeal - Winter Appeal	9,300	(8,300)	1,000
Befriending Networks	2,500	(1,540)	960
	1,026,650	(415,866)	610,784
TOTAL FUNDS	1,262,735	(569,124)	693,611

During the year, funding from the the Big Lottery -Community Assets was spent on capital assets. The value of the Big Lottery -Community Assets fund as at 31 March 2022 represents the value of these assets.

During the year, funding from Viridor and Spen Green was spent on capital assets for solar panels for the premises. The value of these funds as at 31 March 2022 represent the value of these assets.

The Scottish Land Fund comprises fixed assets held from the purchase of the Geilsland Campus in 2015.

The funds included in the Designated Geilsland fund is in respect of fixed assets held at the Geilsland campus.

The funds included within the Community Asset Cladding and Suez Draping funds comprises the additions to the Sportshall at the Geilsland campus during the year. The balance at 31 March 2022 represents the value of these additions.

All funds, restricted and designated, that are identified as Capital represent the sources of funding that have been used to acquire Fixed Assets.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

20. ULTIMATE CONTROLLING PARTY

The trustees are the ultimate controlling party.

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21. COMPANY LIMITED BY GUARANTEE

Beith Community Development Trust is a company limited by guarantee in terms of the Companies Act 2006.