

**CRANSHAWS, ELLEMFORD AND LONGFORMACUS  
COMMUNITY ASSOCIATION**

**Receipts and Payments Accounts  
for the year to 30 September 2023**

Charity no: SC035892

# **Cranshaws, Ellemford and Longformacus Community Association (CELCA)**

**Scottish Charity Number SC035892**

## **Trustees Report and Accounts for the year to 30th September 2023**

Cranshaws, Ellemford and Longformacus Community Association is a charitable unincorporated association. It has been established to enter into agreements with wind farm operators whereby funds are paid for the benefit of local residents.

It has set up and administers a system for disbursing the funds received as a result of such agreements. The association has an agreement with two wind farm operators resulting in four separate annual community payments being received each year.

During the past year the association has approved 6 new applications and has continued to fund 34 running projects, all benefiting local residents, as detailed in the notes to the annual accounts.

The Trustees have decided to set aside 10% of any wind farm income received each year to enable the charity to build up reserves to be used for any large community projects that may arise.

With regards to project 161 – Community Playpark financed between Fred Olsen and Community Windfarm Aikengall, CELCA reimbursed SBC with £141,998, split between two payments of £70,999 respectively, for the purchase of play park equipment.

Within project 38 – Woodland walk, an additional amount of £3,185 was allocated for the resurfacing of play park equipment.

**Cranshaws, Ellemford and Longformacus Community Association (CELCA)**

**Scottish Charity Number SC035892**

**Trustees Report and Accounts for the year ended 30th September 2023 (continued)**

The association Trustees are appointed by the members at our Annual General Meeting which is held in November each year. The Trustees are:

Alison Landale (Chairperson)

Alison Rodger (Treasurer)

Ettie Spencer

Melvin Landale

Ian Davidson (resigned 01.03.2023)

Pauline Homer (co-opted June 2023)

Community Council

Anna Dabrowska (Treasurer)

Bill Landale (Chairperson LCC)

Alistair Gordon

Johnny Fisher (resigned 06.06.2023)

Adam Prokopwicz

Antony Homer

Morag Rodger

Clive Warsop

The association can be contacted at the following address:

c/o Kim Drysdale, 170 Main Street, Spittal, Berwick Upon Tweed, TD15 1RD

The accounts for the year are attached, together with the notes to the accounts and both form part of this report.

This report was approved by the Trustees on 07/11/2023 .....

Signed, on behalf of the Trustees

*Alison Landale*

Alison Landale, Chairperson

## **Cranshaws, Ellemford and Longformacus Community Association (CELCA).**

### **Independent Examiner's Report to the Board of Trustees of Cranshaws, Ellemford and Longformacus Community Association**

I report on the accounts of the charitable company for the period ended 30 September 2023 which are set out on pages 4 to 5.

#### **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) Act 2005, the Charities Accountants (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 REPORT**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charitable company 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

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.

*Caroline Tice*

Caroline Tice  
Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Dated: 30/11/2023

**Cranshaws, Ellemford and Longformacus Community Association (CELCA)**

**Scottish Charity Number SC035892**

**Receipts and Payments Account for the year ended 30th September 2023**

	CELCA Year to 30/09/2023	CELCA 2 Year to 30/09/2023	Total Year to 30/09/2023	Year to 30/09/2022
<b>Received:</b>				
Wind Farm Community Payments	92,849	50,000	142,849	133,100
Bank Interest	-	-	-	-
Misc	1,117	-	1,117	714
<b>Total Received</b>	<b>93,966</b>	<b>50,000</b>	<b>143,966</b>	<b>133,814</b>

**Paid:**

**Governance Costs**

Room hire for meetings	80	-	80	20
Accountancy	720	-	720	690
Administration costs	84	84	168	172
Secretary/Treasurer	7,940	-	7,940	4,387
Bookkeeper	-	-	-	-
Sundry	-	-	-	50

<b>Total governance costs</b>	<b>8,824</b>	<b>84</b>	<b>8,908</b>	<b>5,319</b>
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<b>Payments for Community projects</b>	<b>173,580</b>	<b>80,124</b>	<b>253,704</b>	<b>93,588</b>
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**Payments relating to assets**

Purchase of fixed assets	-	-	-	-
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<b>Total Payments</b>	<b>182,403</b>	<b>80,208</b>	<b>262,611</b>	<b>98,907</b>
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<b>Surplus/(Deficit) for year</b>	<b>(88,437)</b>	<b>(30,208)</b>	<b>(118,645)</b>	<b>34,907</b>
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**Statement of Balances as at 30th September 2023**

Opening balances	184,691	141,669	326,360	291,453
Surplus/(Deficit) for year	- 88,437	- 30,208	- 118,645	34,908
Closing balances	<b>96,254</b>	<b>111,461</b>	<b>207,715</b>	<b>326,360</b>

Bank balance	96,254	111,461	207,715	326,360
Entries in transit	-	-	-	-
	<b>96,254</b>	<b>111,461</b>	<b>207,715</b>	<b>326,360</b>

**Assets held**

Laptop	148	168
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Remuneration totalling £3,587 paid to in the year to the charity's finance administrator.

All funds are unrestricted

The Association has no other investments

Grants have been approved for community projects that total £154,634 more than has been paid to date.

Details are shown in the notes to these accounts. This along with accrued expenses give total liabilities due at 30 September 2023 as £155,390

The trustees have also designated funds to allow for consideration of any potential large community projects that may arise in the future.

Approved by the Trustees on the 07/11/2023 .....

*Alison Landale*

A Landale (Chairperson)

**Cranshaws, Ellemford and Longformacus Community Association (CELCA)**

**Scottish Charity Number SC035892**

**Notes to the Annual Accounts for the year ended 30th September 2023**

Project	Project name	Participant					
		Brought fwd	Awarded in year	Spent in year	contribution	Reabsorbed	Remaining
10	Set aside 10% funding designated by trustees	3,897	9,285	-	-	-	13,182
999	Emergency Fund	4,000	-	-	-	-	4,000
998	Funding for postage etc.	510	4,000	2,261	-	-	2,249
22	Comm. Website Devel.	617	-	349	-	-	268
27	Film Club	897	-	-	-	-	897
33	Courses and Workshops/CofK	9,905	10,670	6,287	-	4,571	9,717
36	Comm.Newsletter	-	-	-	-	-	-
37	Lammermuir Live	7,020	-	2,675	-	-	4,345
38	Woodland Walk	-	-	-	-	-	-
99	Reprint book Lamm.Shepherds	-	-	-	-	-	-
101	Annual Ellemford Show	3,717	3,914	3,432	-	-	4,199
102	Messy Church	1,804	-	778	-	-	1,026
104	Winter Fuel Pauline Stewart	541	16,000	14,100	-	2,441	0
105	Christmas Dinner Pauline Stewart	-	7,200	3,596	-	-	3,604
106	Christmas Stocking Pauline Stewart	-	1,000	795	-	-	205
107	Christmas Bus Pauline Stewart	-	-	-	-	-	-
108	Community Larder Pauline Stewart	146	11,500	6,930	-	-	4,716
109	Emergency Fuel Funding	8,263	9,000	-	-	17,263	1
115	Berwickshire County Show	-	1,000	1,000	-	-	-
118	Time lapse photogr. Equipment	-	-	-	-	-	-
120	Plays and Pantomime	1,871	-	-	-	-	1,871
123	Tree and flood lighting	2,622	-	-	-	1,000	1,622
127	Swimming lessons	667	19,216	13,812	-	-	6,071
128	Lamm.Heritage Centre (Old Kirk)	299	-	180	-	-	119
129	Whiteadder Sports Trust	1,707	11,310	9,783	-	-	3,233
130	Cransh.VH Building Work	-	19,500	12,329	-	7,000	171
131	Village Hall Match Funding Challenge	2,151	-	1,364	-	-	787
138	Excursion & lunch club	1,333	-	242	-	-	1,091
140	Bench and noticeboard maintenance	2,123	-	250	-	1,000	873
142	Stitching Group 'Sew Darn Social'	293	560	336	-	-	517
144	Comm. Survey and Events (LCC)	-	-	-	-	-	-
145	Projector and Screen Cranshaws VH	-	-	-	-	-	-
146	InvolvingEveryone, access schooltrips	8,376	-	979	-	3,000	4,397
149	Tree Felling Longf. Vill Hall	-	-	-	-	-	-
151	LVH Alterations Phase 1	-	-	-	-	-	-
152	Community Broadband Project	1,000	-	-	-	-	1,000
153	LCC Administration Costs	2,000	-	-	-	-	2,000
159	Longformacus Play Area/ Play Park	6,120	-	6,120	-	-	-
160	Village Markers (Cransh, Ellemf, Longf)	-	11,000	5,815	-	4,000	1,185
161	Longformacus Play Park	74,948	2,850	73,455	500	-	4,843
162	LCC Defibrillators	884	-	-	-	-	884
163	LCF Village Hall	-	-	-	-	-	-
164	Cranshaws Bowling Club	150	-	-	-	-	150
165	Duns Players Show John McEwen	-	-	-	-	-	-
166	Kilcheran Liliys Pop up Café	2,074	1,000	668	77	-	2,483
167	Dianne Murray Curry and Chat	-	3,532	3,264	-	-	268
168	Dianne Murray Parent Space	1,043	-	-	-	1,043	-
169	Clay Pigeon Shooting	-	2,500	1,764	-	-	736
170	Cycle Repair Stations	-	-	-	-	-	-
171	Longformacus Playgroup Hather Bewick	284	1,550	1,015	-	-	819
172	Wellness Weekend	-	-	-	-	-	-
173	Reiver's Rideout	-	58	-	-	58	0
174	Re-Tweed	-	-	-	-	-	-
175	Lammermuir Ladies Group	1,478	-	-	-	1,478	-
176	Grants have been approved for community pro	-	-	-	-	-	-
177	Details are shown in the notes to these accounts.	-	-	-	-	-	-
178	BAVS	2,157	-	-	-	1,000	1,157
179	Maintenance for Tools Etc	51	-	-	-	-	51
180	Owl Nesting Boxes	500	1,800	-	-	500	1,800
181	Farm Tours	-	-	-	-	-	-
182	Lammermuir Community Workshop	-	-	-	-	-	-
		<b>155,390</b>	<b>148,387</b>	<b>173,580</b>	<b>577</b>	<b>44,236</b>	<b>86,538</b>

Bank balance up to date (30-09-23)	96,254
Set aside for running costs	5,000
Cheques in transit	
<b>Money available for new projects</b>	<b>4,716</b>

During the year all projects were reviewed and where appropriate the funds reabsorbed back into the charity and the project closed due to time lapsed.

**Cranshaws, Ellemford and Longformacus Community Association (CELCA2) Aikengal**  
**Scottish Charity Number SC035892**

**Notes to the Annual Accounts for the year ended 30th September 2023**

Project	Project name	Brought fwd	Awarded in year	Spent in year	Transfer	Reabsorbed	Remaining
	38 Woodland Walk	10,035	3,185	8,600	-	-	4,620
	151 Alterations to Longformacus Village Hall	102,253	-	525		42,253	59,475
	159 Longformacus Play Park	75,000		70,999			4,001
		<b>187,288</b>	<b>3,185</b>	<b>80,124</b>	<b>-</b>	<b>42,253</b>	<b>68,096</b>

Bank balance up to date (30-09-23)	111,461
Cheques in transit	-
<b>Money available for new projects</b>	<b>43,365</b>

During the year all projects were reviewed and where appropriate the funds reabsorbed back into the charity and the project closed due to time lapsed.