

**CRANSHAWS, ELLEMFORD AND LONGFORMACUS
COMMUNITY ASSOCIATION**

**Receipts and Payments Account
for the year to 30 September 2019**

Charity no: SC035892

Cranshaws, Ellemford and Longformacus Community Association (CELCA)
(Lammermuir Community Fund)
Scottish Charity Number SC035892

Trustees Report and Accounts for the year to 30th September 2019

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.

The charity made the decision during 2014 to be known as Lammermuir Community Fund for promotional purposes in order to differentiate it from other community organisations that are also available to residents in the local area.

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 one wind farm operator resulting in two separate annual community payments being received. To date fourteen annual payments have been made.

During the past year the association has approved 13 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.

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

Stuart Blaikie

Wendy Dawson-Young

Ettie Spencer

Shona Colquhoun (resigned 04.06.19)

Melvin Landale

Forbes Gamley (resigned 04.06.19)

Community Council

Corinne Mycock (Treasurer)

Alistair Dawson (Chairperson)

Clive Warsop

Bill Renton (resigned 28.02.19)

David Mycock

Keith Noddle (resigned 28.02.19)

Bill Landale

Antony Homer

Cranshaws, Ellemford and Longformacus Community Association (CELCA)

**(Lammermuir Community Fund)
Scottish Charity Number SC035892**

Trustees Report and Accounts for the year ended 30th September 2019 (continued)

The association can be contacted at the following address:

c/o Mrs Corinne Mycock, 1 Ellemford Cottages, Duns, TD11 3SG

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 5th November 2019

Signed, on behalf of the Trustees



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 2019 which are set out on pages 4 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Board of Directors who are also 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) (a) to (c) 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 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 8 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
Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Dated: 10/1/20

Cranshaws, Ellemford and Longformacus Community Association (CELCA)

Scottish Charity Number SC035892

Receipts and Payments Account for the year ended 30th September 2019

	CELCA Year to 30/09/2019	CELCA 2 Year to 30/09/2019	Total Year to 30/09/2019	Year to 30/09/2018
Received:				
Wind Farm Community Payments	73,819	69,500	143,319	71,604
Bank Interest	4	76	80	55
Misc	259	-	259	
Total Received	74,082	69,576	143,658	71,659

Paid:

Governance Costs

Room hire for meetings	98	-	98	40
Accountancy	624	-	624	600
Administration costs	102	52	154	797
Secretary/Treasurer	3,325	-	3,325	1,458
Bookkeeper	-	-	-	-
Sundry	258	76	334	328

Total governance costs 4,407 128 4,535 3,223

Payments for Community projects 84,121 720 84,841 41,497

Payments relating to assets

Purchase of fixed assets - - - -

Total Payments 88,528 848 89,376 44,720

Surplus/(Defecit) for year (14,446) 68,728 54,282 26,939

Statement of Balances as at 30th September 2019

Opening balances	139,542	-	139,542	112,603
Surplus/(Defecit) for year	- 14,446	68,728	54,282	26,939
Closing balances	125,096	68,728	193,824	139,542

Bank balance	125,096	68,728	193,824	139,942
Entries in transit	0	0	-	(400)
	125,096	68,728	193,824	139,542

Assets held

laptop 338 450

No remuneration paid to charity trustees.

Remuneration totalling £1,951.65 paid to in the year to the charity's finance administrator.

Four Trustees were actively involved with five separate grant awards in the year. These were approved in-line with the charities remuneration policy and the Trustees involved had no input into the decision. Payments totalling £2,090.30 to trustees towards costs of these projects were made in the year.

All funds are unrestricted

The Association has no other investments

Grants have been approved for community projects that total £127,321 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 2019 as £127,976

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 5th November 2019.

Alexander 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 2019

Project	Project name	Brought fwd	Awarded in year	Spent in year	Participant contribution	Reabsorbed	Remaining
168	Set aside funding designated by trustees	20,797	7,382	-	-	-	28,179
999	Emergency Fund	5,000	-	-	-	1,000	4,000
22	Comm. Website Devel.	1,247	2,000	1,490	-	-	1,757
27	Film Club	1,242	1,035	1,028	-	-	1,249
33	Courses and Workshops/CofK	13,673	6,940	6,107	1,607	409	15,704
36	Comm. Newsletter	994	-	-	-	-	994
37	Cricket Club	-	-	-	-	-	-
38	Woodland Walk	-	10,000	-	-	10,000	-
55+b	Whiteadder picnic site/plants/toilet	-	-	-	-	-	-
99	Reprint book Lamm. Shepherds	-	-	-	-	-	-
101	Annual Ellemford Show	1,300	4,095	5,395	-	-	-
102	Messy Church	1,252	1,900	1,667	-	-	1,485
104	Watch Promotions	0	-	-	-	-	-
115	Berwickshire County Show	-	900	900	-	-	-
118	Time lapse photogr. Equipment	499	-	-	-	-	499
120	Plays and Pantomime	3,525	1,233	779	-	1,113	2,866
123	Xmas tree illuminations-3trees	3,054	-	2,477	-	-	577
127	Swimming lessons	1,441	13,740	13,580	-	-	1,601
128	Lamm. Heritage Centre (Old Kirk)	844	-	504	-	-	340
129(1+2)	Lammermuir Public Art Stragegie	13,000	-	500	-	-	12,500
130	Cransh. VH Building Work	10,072	-	10,072	-	-	-
131	Village Hall Match Funding Challenge	10,246	-	3,942	-	-	6,304
138	Excursion & lunch club	3,013	-	2,104	-	-	909
140	Bench and noticeboard maintenance	420	3,500	-	-	-	3,920
142	Stitching Group 'Sew Dam Social'	484	1,245	753	-	-	975
144	Comm. Survey and Events (LCC)	3,240	-	185	-	-	3,055
145	Projector and Screen Cranshaws VH	45	-	-	-	45	-
146	Involving Everyone, access schooltrips	2,100	7,900	1,660	-	-	8,340
149	Tree Felling Longf. Vill Hall	250	-	-	-	250	-
151	LVH Alterations Phase 1	1,078	10,000	2,860	-	8,218	-
152	Community Broadband Project	4,000	-	97	-	-	3,903
155	Little free Library	-	-	-	-	-	-
157	Jute Bags	-	-	-	-	-	-
158	Rudsabee Spring 2018	114	-	-	-	114	-
159	LCC- Secretary	720	-	-	-	-	720
160	Village Markers (Cransh, Ellemf, Longf)	-	4,000	4,000	-	-	-
161	LVH Sound System	151	-	-	-	151	-
162	LCC Defibrillators	630	-	374	-	-	256
163	LCF Village Hall	-	5,098	5,098	-	-	-
164	Cranshaws Bowling Club	-	1,000	315	-	-	685
165	Duns Players Show John McEwen	1,700	1,185	2,885	-	-	-
166	Kilcheran Lilys Pop up Caf�	1,000	6,270	3,374	-	-	3,896
167	Dianne Murray Curry and Chat	1,021	-	867	-	-	154
168	Dianne Murray Parent Space	1,280	-	237	-	-	1,043
169	Tanzania Trip	720	-	720	-	-	-
170	Cycle Repair Stations	-	5,563	3,784	-	-	1,779
171	Longformacus Playgroup Hather Bewick	-	2,510	2,044	-	-	466
172	Wellness Weekend	-	2,887	2,800	-	-	87
173	Reiver's Rideout	-	100	20	-	-	80
174	Re-Tweed	-	3,000	1,500	-	-	1,500
		110,153	103,482	84,119	1,607	21,300	109,823

Bank balance up to date (30-09-19)

125,096

Cheques in transit

-

Money available for new projects**15,273**

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) Aikengall
Scottish Charity Number SC035892
Notes to the Annual Accounts for the year ended 30th September 2019

Project	Project name	Brought fwd	Awarded in year	Spent in year	Transfer	Reabsorbed	Remaining
	38 Woodland Walk	-	10,000	-	-	-	10,000
	151 Alterations to Longformacus Village Hall	-	-	720	8,218	-	7,498
		-	10,000	720	8,218	-	17,498

Bank balance up to date (30-09-19)	68,728
Cheques in transit	
Money available for new projects	<u>51,230</u>

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.