

**CRANSHAWS, ELLEMFORD AND LONGFORMACUS
COMMUNITY ASSOCIATION**

**Receipts and Payments Account
for the year to 30 September 2022**

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

Trustees Report and Accounts for the year to 30th September 2022

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 two wind farm operators resulting in four separate annual community payments being received each year.

During the past year the association has approved 3 new applications and has continued to fund 31 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 transferred £47,801 from a set-a-side fund.

Within project 38 – Woodland walk, an additional amount of £9,995 was allocated for play equipment.

Cranshaws, Ellemford and Longformacus Community Association (CELCA)

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

Trustees Report and Accounts for the year ended 30th September 2022 (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 (Vice chair)

Ettie Spencer

Melvin Landale

Ian Davidson (Treasurer)

Community Council

Anna Dabrowska (Treasurer)

Bill Landale (Chairperson)

Corinne Mycock (resigned 02.03.2022)

Alistair Gordon

Johnny Fisher

Adam Prokopwicz

Antony Homer

David Mycock (resigned 09.11.2021)

Elizabeth Willis (resigned 01.05.2022)

Morag Rodger

Clive Warsop

Simon Kirkness (resigned 15.04.2022)

The association can be contacted at the following address:

c/o Kim Drysdale, 1 Waterside Cottages, Edington Mill, Duns, Berwickshire, TD11 3LE

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

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 2022 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:

Cranshaws, Ellemford and Longformacus Community Association (CELCA)

Scottish Charity Number SC035892

Receipts and Payments Account for the year ended 30th September 2022

	CELCA Year to 30/09/2022	CELCA 2 Year to 30/09/2022	Total Year to 30/09/2022	Year to 30/09/2021
Received:				
Wind Farm Community Payments	83,100	50,000	133,100	101,929
Bank Interest	-	-	-	-
Misc	714	-	714	1,143
Total Received	83,814	50,000	133,814	103,072

Paid:

Governance Costs

Room hire for meetings	20	-	20	
Accountancy	690	-	690	672
Administration costs	88	84	172	168
Secretary/Treasurer	4,387	-	4,387	3,652
Bookkeeper	-	-	-	-
Sundry	50	-	50	338

Total governance costs

5,235 84 5,319 4,830

Payments for Community projects

71,035 22,552 93,588 70,139

Payments relating to assets

Purchase of fixed assets - - - -

Total Payments

76,270 22,636 98,907 74,969

Surplus/(Defecit) for year

7,544 27,364 34,907 28,103

Statement of Balances as at 30th September 2022

Opening balances	177,147	114,306	291,453	263,349
Surplus/(Defecit) for year	7,544	27,364	34,907	28,103
Closing balances	184,691	141,670	326,360	291,452

Bank balance	184,691	141,670	326,360	291,452
Entries in transit	-	-	-	-
	184,691	141,670	326,360	291,452

Assets held

Laptop	168			191
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Remuneration totalling £2,313 paid to in the year to the charity's finance administrator.

Four Trustees were actively involved with three 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 £4,216 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 £343,071 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 2022 as £343,791.

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

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 2022

Project	Project name	Awarded in		Participant contribution	Reabsorbed	Remaining
		Brought fwd	year			
10	Set aside funding designated by trustees	43,388	8,310	47,801	-	3,897
999	Emergency Fund	4,000	-	-	-	4,000
998	Funding for postage etc.	1,155	1,000	1,645	-	510
22	Comm. Website Devel.	840	-	222	-	617
27	Film Club	917	-	20	-	897
33	Courses and Workshops/CofK	18,399	7,208	6,606	9,096	9,905
36	Comm.Newsletter	994	-	-	994	-
37	Lammermuir Live	8,000	-	980	-	7,020
38	Woodland Walk	-	-	-	-	-
99	Reprint book Lamm.Shepherds	-	-	-	-	-
101	Annual Ellemford Show	-	5,217	1,500	-	3,717
102	Messy Church	4,181	-	2,377	-	1,804
104	Winter Fuel Pauline Stewart	140	10,720	10,319	-	541
105	Christmas Dinner Pauline Stewart	-	-	-	-	-
106	Christmas Stocking Pauline Stewart	-	-	-	-	-
107	Christmas Bus Pauline Stewart	-	-	-	-	-
108	Community Larder Pauline Stewart	4,190	1,300	2,501	2,843	146
109	Emergency Fuel Funding	-	15,000	6,738	-	8,263
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	672	1,950	-	-	2,622
127	Swimming lessons	3,071	12,930	15,334	-	667
128	Lamm.Heritage Centre (Old Kirk)	299	-	-	-	299
129	Whiteadder Sports Trust	10,065	-	8,359	-	1,707
130	Cransh.VH Building Work	-	-	-	-	-
131	Village Hall Match Funding Challenge	3,824	-	1,673	-	2,151
138	Excursion & lunch club	1,333	-	-	-	1,333
140	Bench and noticeboard maintenance	2,123	-	-	-	2,123
142	Stitching Group 'Sew Darn Social'	293	-	-	-	293
144	Comm. Survey and Events (LCC)	-	-	-	-	-
145	Projector and Screen Cranshaws VH	-	-	-	-	-
146	InvolvingEveryone, access schooltrips	8,476	-	100	-	8,376
149	Tree Felling Longf. Vill Hall	-	-	-	-	-
151	LVH Alterations Phase 1	-	-	-	-	-
152	Community Broadband Project	5,373	-	373	4,000	1,000
153	LCC Administration Costs	-	4,000	2,000	-	2,000
159	Longformacus Play Area/ Play Park	6,120	-	-	-	6,120
160	Village Markers (Cransh, Ellemf, Longf)	-	-	-	-	-
161	Longformacus Play Park	75,000	-	53	-	74,948
162	LCC Defibrillators	1,100	861	1,076	-	884
163	LCF Village Hall	-	-	-	-	-
164	Cranshaws Bowling Club	150	-	-	-	150
165	Duns Players Show John McEwen	-	2,000	2,000	-	-
166	Kilcheran Liys Pop up Café	2,683	-	609	-	2,074
167	Dianne Murray Curry and Chat	-	-	-	-	-
168	Dianne Murray Parent Space	1,043	-	-	-	1,043
169	Clay Pigeon Shooting	2,482	-	-	2,482	-
170	Cycle Repair Stations	1,779	-	-	1,779	-
171	Longformacus Playgroup Hather Bewick	1,609	-	1,325	-	284
172	Wellness Weekend	-	-	-	-	-
173	Reiver's Rideout	-	58	-	-	58
174	Re-Tweed	-	-	-	-	-
175	Lammermuir Ladies Group	1,478	-	-	-	1,478
176	Grants have been approved for community proj	-	-	-	-	-
177	Details are shown in the notes to these account	720	-	-	720	-
178	BAVS	2,157	-	-	-	2,157
179	Maintenance for Tools Etc	387	-	336	-	51
180	Owl Nesting Boxes	1,400	-	900	-	500
181	Farm Tours	-	-	-	-	-
182	Lammermuir Community Workshop	-	2,991	2,991	-	-
		221,654	74,487	118,836	-	21,914
						155,390

Bank balance up to date (30-09-22)

184,691

Set aside for running costs

5,000

Cheques in transit

-

Money available for new projects**24,301**

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 2022

Project	Project name	Brought fwd	Awarded in year	Spent in year	Transfer	Reabsorbed	Remaining
38	Woodland Walk	10,035	18,994	18,601	-	-	10,428
151	Alterations to Longformacus Village Hall	106,204	-	3,951	-	-	102,253
159	Longformacus Play Park	75,000					75,000
		191,239	18,994	22,552	-	-	187,681

Bank balance up to date (30-09-22)

141,670

Cheques in transit

-

Money available for new projects

(46,011)

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.