

# **Lumsden Community Association Chairmans Report 2025**

## **ANNUAL GENERAL MEETING : 15 APRIL 2025**

Welcome to my 8<sup>th</sup> and final Chairmans report, out of interest, mine if not yours, I looked back over my previous reports and a theme emerged of a limited number of committee members and trustees but despite that, what has been achieved has, I think been exceptional, especially when you think for nearly 2 years, we were reduced to holding meetings over Zoom.

We have redone the Market Stance (park) with new play equipment, benches and tables, fenced it on two sides and undertaken a huge amount of planting of both hedges, trees, shrubs and bulbs. We have taken over the closed public toilets and had them refurbished and reopened and also converted the second toilet to a storeroom, set up a village resilience group and equipped the hall as an emergency hub, got grant funding for planters along the Main Street and planted and maintained them, redone the Christmas Lights, leased a site for a telecommunications mast in the hall carpark which now produces a regular income to help with the hall running costs, replaced most of the tables in the hall with light modern versions whilst still finding time to run the Mary Fair, produce shows, soup and sweet and craft events, children's Christmas parties, keep the hall afloat financially, maintain the market stance and put up and take down the village Christmas lights.

During the last year we held the Mary Fair, a produce show and craft event, updated some of the electrics in the hall, undertaken a project to look at improvements in heating efficiency in the hall and continued with planting improvements in the park.

I would like to thank my fellow trustees for all the work they have put in, the only one who was on the committee when I joined 8.5 years ago was [REDACTED] who maintains the hall, oversees and in a lot of cases does the catering at events as well as planting and maintaining the Market Stance and village planters.

[REDACTED] who is standing down as treasurer and trustee this year who has kept our finances sound and also overseen most of our recent grant funding applications including those for the refurbishment of the toilets which he also effectively project managed and also steered and supervised the resilience project.

[REDACTED] who is also stepping down who despite now not living in the village has continued to attend meetings and do the hall booking and most of our social media work.

[REDACTED] who joined us last year to bolster our numbers who can always be relied on for help and a measured response to any problems.

Can I also thank [REDACTED] who not only cleans the hall and public toilets but also locks and unlocks the toilets for us every day and the various people who help be it doing the washing up and serving at events or helping put up and take down the Christmas lights and maintaining the hall and market stance, you are all an important part of the team.

Lumsden Hall is one of the best equipped halls in the area but is vastly underused and unappreciated by a lot of the village.

Can I wish those who are to take on the responsibility for it and the rest of the LCA projects, good luck and remember you can make a difference but don't forget, everyone will always tell you what they think you are doing wrong but will rarely tell you if they think you got it right.

## **Lumsden Community Association SCIO**

### **Treasurers Report to Annual General Meeting on Tuesday 15<sup>th</sup> April 2025**

#### **For Financial Year 28<sup>th</sup> January 2024 – 27<sup>th</sup> January 2025**

The last year has been both positive and negative.

On the plus side, we have been able to hold more events than we have managed since the Covid-19 pandemic, with the Mary Fair, two Soup and Sweet events, a Craft Fair, Produce Show and the regular quiz and bingo nights. This has helped immensely with fundraising and has contributed to a reasonably stable year financially with our income marginally exceeding our outgoings.

The Hall continues to be under-utilised whilst our operating costs remain much higher than they were just two or three years ago. We have been unable to recruit new Trustees and Secretarial duties continue to be shared amongst the other Trustees. The lack of capacity amongst Committee members continues to limit what we are able to achieve. Positively, we still see a healthy number of volunteers who are prepared to get involved in supporting events and activities.

We were fortunate to continue to receive some core funding from Foundation Scotland through the Kildrummy Wind Farm fund this year, for which we are very appreciative. This funding is linked to being able to demonstrate a strengthened volunteer base and progress towards a longer-term plan and despite feeling that we were doing this, it was disappointing that the funding panel decided to add additional milestone conditions to the drawn down of the funding this year which was quite disheartening for the Trustees. We also continue to be supported by an annual grant from the Wheedlemont Turbine Fund, which is shared with Rhynie, and will increase year on year as the community benefits from the developer increase.

In terms of fundraising, we have raised nearly £2,700 this year, including donations. This is more than in the most recent years, helped significantly by the proceeds of the Hogmanay Party, which was run independently of LCA. We are very grateful to the organisers for their support. In addition to the funding received from Foundation Scotland and the Wheedlemont Turbine Fund, we have received two grants from Aberdeenshire Council towards the purchase of a water bowser and to help with urgent electrical upgrades in the Hall.

As Treasurer, my year has been dominated by two complex and lengthy disputes with our electricity suppliers, firstly for the community-owned public toilets and then for the Hall. Both required a case to be raised with the Energy Ombudsman, though in the case of the toilets we were able to settle prior to the completion of their investigation. In the case of the Hall, the Ombudsman ruled in our favour and all corrective actions have now been taken by our supplier. This has been a draining and stressful experience for me personally and has been a significant distraction from being able to contribute proactively to our charitable activities, however at least we have a clean slate again with our utilities.

The charity holds three bank accounts. Our accounting period runs from 28<sup>th</sup> January to 27<sup>th</sup> January. The main current account is for day-to-day operations of the charity. Annual expenditure during the accounting period from this account amounted to £17,482 and income over the same period was £20,470, a surplus of £2,988. We continue to hold a sum of £3,346 in this account which is the balance from a grant from SSEN given in 2022 for our Resilience project and is treated as Restricted Funds. We are careful with our finances and do not proceed with non-core or urgent expenditure until we have the confirmed funding in place to do so. The main current account balance as of 27<sup>th</sup> January 2025 was £18,383.

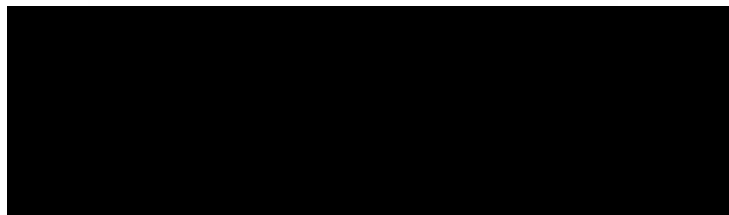
A second current account holds a sum of £20,233 on behalf of the 'Kingdom of the Picts Pathway project' which is run independently of the LCA by a group without banking facilities. We administer the settlement of invoices for project related expenses as requested by the Paths Project team. Three small transactions were processed for the KoTP project in this accounting period to a combined value of £441. The account balance as of 27<sup>th</sup> January 2025 was £27,531, with the remaining money once KoTP are accounted for (£7,298), being unrestricted LCA funds.

The estimated annual operating budget for the charity's core activities and, in particular, maintaining the Hall is £5,000, though this is a historic amount and should probably be reviewed. In line with the charity's reserves policy, we continue to retain a sum of £5,000 in a separate account in the event of an emergency or a shortfall in income. This amount is held in the third 'maintenance' account and is reinvested in 6-monthly term deposit cycles. This account has attracted interest of £176 over the year and had a balance of £5,371 as of 27<sup>th</sup> January 2025.

Overall, across all our accounts, our income in 24/25 exceeded our expenditure by £2,723 and we ended the year with Unrestricted funds of £27,716 which represents a £3,565 increase on the position at the end of the previous financial year. Financially speaking this is a positive outcome and places the charity well for the coming years.


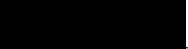
 **Treasurer**

**15 April 2025**



Receipts 28th Jan 2024 to 27th Jan 2025			Credit	Balance	1. Refund	2. Grants	3. Donation	4. Fund raising	5. Rent	6. Transfer	7. Asset Sale	8. Other Receipts
	Balance	28/01/2024		15,405.78								
	INV143 - [REDACTED] Hall Booking	14/02/2024	24.00						24.00			
	Marr Area Grant - for Water Bowser	01/03/2024	2,000.00			2,000.00						
	Donation - [REDACTED]	04/03/2024	50.00				50.00					
	Soup and Sweet event takings	06/03/2024	242.53					242.53				
	INV144 [REDACTED] all Booking		24.00						24.00			
	Takings from Quiz nights	25/03/2024	64.60					64.60				
	Rent - Bingo		41.00						41.00			
	INV145 [REDACTED] all Booking	27/03/2024	24.00						24.00			
	INV142 - Bowling Club		374.00						374.00			
	Donations Box in Toilets	21/05/2024	17.55				17.55					
	Mary Fair Takings (cash)	29/05/2024	1,230.00					1,230.00				
	INV150 - [REDACTED] all Booking		24.00						24.00			
	Private donation for table hire	31/05/2024	100.00				100.00					

Receipts 28th Jan 2024 to 27th Jan 2025			Credit	Balance	1. Refund	2. Grants	3. Donation	4. Fund raising	5. Rent	6. Transfer	7. Asset Sale	8. Other Receipts
	INV149 - JPB Hall Hire	04/06/2024	95.00						95.00			
	INV152 - SSW (Mary Fair Pitch)		10.00					10.00				
	INV147 - Donside CC Hall Hire	12/06/2024	36.00						36.00			
	INV151 - Donside CC Mary Fair Stall		10.00					10.00				
	WTF - Annual Grant	24/06/2024	1,200.00			1,200.00						
	Arqiva - Rent for Mast	28/06/2024	3,000.00						3,000.00			
	INV153 - Aberdeenshire Council	01/08/2024	210.00						210.00			
	WTF - Additional Donation	05/08/2024	4,000.00			4,000.00						
	Donations Box in Toilets	22/08/2024	18.39				18.39					
	INV155 - [REDACTED] Hall Booking	06/09/2024	24.00						24.00			
	INV156 - [REDACTED] Booking	18/09/2024	18.00						18.00			
	INV157 - Alford Heritage (marquee)	02/10/2024	100.00						100.00			
	Foundation Scotland - Grant	08/10/2024	2,500.00			2,500.00						

Receipts 28th Jan 2024 to 27th Jan 2025			Credit	Balance	1. Refund	2. Grants	3. Donation	4. Fund raising	5. Rent	6. Transfer	7. Asset Sale	8. Other Receipts
	INV158 - Rent - Lonach Pipe Band	14/10/2024	195.50						195.50			
	Craft Fair table - 	15/10/2024	15.00					15.00				
	Craft Fair table - 	22/10/2024	15.00					15.00				
	Craft Fair Stalls	31/10/2024	45.00					45.00				
	Craft Fair Sales		74.50					74.50				
	Soup & Sweet takings		202.50					202.50				
	Aberdeenshire Council - Grant (electrics	01/11/2024	932.00			932.00						
	INV162 - Rent - Donside CC	08/11/2024	24.00						24.00			
	INV154 - Rent - Donside CC	20/11/2024	24.00						24.00			
	Donations Box in Toilets	25/11/2024	19.91				19.91					
	INV163 - Rent - EJD Forestry	04/12/2024	95.00						95.00			
	INV161 - Rent - SSW	06/12/2024	95.00						95.00			
	INV159 - Rent - NoW	16/12/2024	48.00						48.00			

Receipts 28th Jan 2024 to 27th Jan 2025			Credit	Balance	1. Refund	2. Grants	3. Donation	4. Fund raising	5. Rent	6. Transfer	7. Asset Sale	8. Other Receipts
	INV160 - Rent - CA First Aid	31/12/2024	95.00						95.00			
	Hogmanay Party Fundraising	08/01/2025	555.00					555.00				
	INV166 - Rent - Bowling Club	10/01/2025	408.00						408.00			
	INV165 - Rent - NoW	13/01/2025	48.00						48.00			
	Hall deposit - Rhynie Ladies Day		50.00						50.00			
	Arqiva - Electric - INV ARQ-001	24/01/2025	591.35						591.35			
	Arqiva - Mast Rental 25/26		1,500.00						1,500.00			
			<b>20,469.83</b>		<b>0.00</b>	<b>10,632.00</b>	<b>205.85</b>	<b>2,464.13</b>	<b>7,167.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
											Total	20,469.83

Outgoings 28th Jan 2024 to 27th Jan 2025				Balance		9. Electricity	10. Insurance	11. Cert./ Licence	12. Repairs & Maintenance	13. Purchases	14. Refund / Deposit	15. Transfer	16. Projects	17. Cleaning	18. Events	19. Web Host / SSL / Zoom	20. Petty Cash / Expenses	21. Other Payments
	Paid by	Date	Amount															
Account Balance		28/01/2024	15,405.78															
Printerland.co.uk	Mb	29/01/2024	333.60		LCA Printer Purchase					333.60								
Safety Signs & Notices Ltd	Mb	07/02/2024	13.27		LPG Cage safety sign (Resilience)								13.27					
Opus Energy	DD	12/02/2024	319.56		Electricity - Hall	319.56												
	Mb		85.00		Cleaning - January 2024									85.00				
	Mb	15/02/2024	175.00		Tree Guard - Coronation Tree					175.00								
Jason Allan Electrician	Mb	18/02/2024	1,791.17		Hall - Electrical Condition Report				1,791.17									
Zaros Trading Ltd	Mb	21/02/2024	2,289.53		Water Bowser purchase								2,289.53					
	Mb	06/03/2024	24.00		Appreciation for Xmas Tree gift												24.00	
	Mb		64.53		Soup and Sweet event expenses										64.53			
Opus Energy	DD	11/03/2024	460.24		Electricity - Hall	460.24												
	Mb		30.00		Appreciation for Accountant												30.00	
	Mb	12/03/2024	82.25		Cleaning - February 2024									82.25				
	Mb	20/03/2024	25.90		New appliance inlet for generation								25.90					
	Mb	22/03/2024	19.99		Replacement padlocks for gas cage								19.99					
FM Auto Repairs (Lumsden Garage)	Mb	28/03/2024	230.00		Gas Cylinders for Hall kitchen				230.00									
Opus Energy	DD	11/04/2024	482.34		Electricity - Hall	482.34												
	Mb	16/04/2024	52.50		Gas Bottle replacement - Resilience								52.50					
	Mb	18/04/2024	43.65		Mary Fair A1 posters										43.65			
	Mb	07/05/2024	260.00		Mary Fair Floats x 5										260.00			
Opus Energy	DD	10/05/2024	256.84		Electricity - Hall	256.84												
	Mb		110.00		Cleaning - Mar/Apr 2024									110.00				



Outgoings 28th Jan 2024 to 27th Jan 2025				Balance		9. Electricity	10. Insurance	11. Cert./ Licence	12. Repairs & Maintenance	13. Purchases	14. Refund / Deposit	15. Transfer	16. Projects	17. Cleaning	18. Events	19. Web Host / SSL / Zoom	20. Petty Cash / Expense s	21. Other Payments
	Paid by	Date	Amount															
	Mb	22/05/2024	34.28	Misc provisions for Hall													34.28	
	Mb		147.41	Mary Fair food purchases											147.41			
Cumming Fire & Security Ltd	Mb	29/05/2024	123.00	Fire Alarm Test (Hall)					123.00									
Information Commissioners Office	DD	06/06/2024	35.00	CCTV Registration Renewal				35.00										
Opus Energy	DD	11/06/2024	142.85	Electricity - Hall		142.85												
Lumsden Parent Council	Mb	21/06/2024	118.00	Share of Mary Fair takings											118.00			
	Mb		105.00	Cleaning - May 2024										105.00				
Opus Energy	DD	11/07/2024	184.09	Electricity - Hall		184.09												
Business Services at CAS	Mb	13/07/2024	2,216.79	Insurance Renewal			2,216.79											
	Mb		102.50	Cleaning - June 2024										102.50				
EDF Energy	Mb	21/08/2024	460.37	Electricity - Toilets (backdated)		460.37												
	Mb		13.78	Misc provisions for Hall													13.78	
EDF Energy	Mb	02/09/2024	50.22	Electricity - Toilets		50.22												
	Mb	10/09/2024	125.00	Cleaning - Jul/Aug 2024										125.00				
	Mb	18/09/2024	57.39	Noticeboard repair materials					57.39									
	Mb		46.07	Produce Show expenses											46.07			
EDF Energy	Mb	01/10/2024	22.03	Electricity - Toilets		22.03												
EDF Energy Customers Ltd	Mb	07/10/2024	563.23	Electricity - Toilets (disputed account)		563.23												
	Mb	11/10/2024	105.00	Cleaning - Sept 2024										105.00				
	Mb	16/10/2024	60.60	Cables for Xmas Lights						60.60								
Jason Allan Electrician INV 0526	Mb		139.20	PAT testing Xmas Lights					139.20									
Jason Allan Electrician INV 0527	Mb		2,134.32	EICR Remedial works to Hall									2,134.32					
	Mb		31.74	Soup & Sweet event costs											31.74			
EDF Energy	Mb	04/11/2024	28.30	Electricity - Toilets		28.30												

Outgoings 28th Jan 2024 to 27th Jan 2025				Balance	9. Electricity	10. Insurance	11. Cert./ Licence	12. Repairs & Maintenance	13. Purchases	14. Refund / Deposit	15. Transfer	16. Projects	17. Cleaning	18. Events	19. Web Host / SSL / Zoom	20. Petty Cash / Expenses	21. Other Payments
	Paid by	Date	Amount														
	Mb	04/11/2024	102.50	Cleaning - Oct 2024									102.50				
EDF Energy Customers Ltd	Mb	07/10/2024	1,200.00	Electricity - Toilets (disputed account)	1,200.00												
EDF Energy	Mb	02/12/2024	27.94	Electricity - Toilets	27.94												
	Mb		85.00	Cleaning - Nov 2024									85.00				
Registers of Scotland (to A. Rhind)	Mb		72.00	Title search for The Green													72.00
Cummings Fire & Security	Mb	06/12/2024	317.50	Check of fire alarms / equipment				317.50									
	Mb	18/12/2024	24.20	Purchase				24.20									
	Mb		24.00	Thank you to Clova for the village tree												24.00	
EDF Energy	Mb	03/01/2025	24.11	Electricity - Toilets	24.11												
	Mb	10/01/2025	126.00	Cleaning - Nov 2024									126.00				
EDF Energy (Hall)	Mb	13/01/2025	1,048.70	Electricity - Hall - inc. backdated	1,048.70												
	Mb	15/01/2025	33.56	Printer Ink												33.56	
	Mb		116.50	Public Events License Fee			116.50										
Registers of Scotland (to A. Rhind)	Mb	20/01/2025	3.60	Title search for Sculpture Trail													3.60
PPL PRS Ltd	Mb	22/01/2025	81.00	Music License Fee			81.00										
<b>Total</b>			<b>17,482.15</b>		<b>5,270.82</b>	<b>2,216.79</b>	<b>232.50</b>	<b>2,682.46</b>	<b>569.20</b>	<b>-</b>	<b>-</b>	<b>4,535.51</b>	<b>1,028.25</b>	<b>711.40</b>	<b>-</b>	<b>159.62</b>	<b>75.60</b>
																<b>Total</b>	<b>17,482.15</b>
TB - Telephone Banking (Online banking)																	
DD - Direct Debit																	
CHQ - Cheque																	
SO - Standing Order																	
Mb - Mobile Banking (Online Banking)																	

Scio #2 Account 27/01/2025		Debit	Credit	Dates	Balance at bank
Balance at 28/01/2024	27,971.32				27,971.32
		440.78		see below	27,530.54
Total		440.78	0.00		
Balance 27th January 2025					27,530.54
A sum held in this account is held on behalf of the Kingdom of the Picts (KoTP) Project. The LCA administer payments and receipts to this account but the income and outgoings are not attributable to LCA business					
KoTP Transactions 28/01/24 - 27/01/25					
		Debit	Credit	Dates	Balance
Balance held for KoTP at 28/01/24	20,674.00				
for website hosting		76.80		04/04/2024	20,597.20
for IP Office		320.00		23/04/2024	20,277.20
for OS Maps		43.98		29/05/2024	20,233.22
		440.78			
Balance held for KoTP at 27/01/25	20,233.22				

Maintenance Term Deposit January 2024 to January 2025					
Balance 28/01/2024				5,195.24	
			£		
Interest	Apr-24				
Interest	Jul-24		86.78	5,282.02	
Interest	Oct-24				
Interest	Jan-25		89.20	5,371.22	
Balance at 27/01/2025				5,371.22	

Bank Account Balances		
Income	All accounts	20,645.81
Expenditure	All accounts	17,922.93
<b>Income versus Expenditure</b>		<b>2,722.88</b>
Bank Balance 28 January 2024	#1 Account - Operational Account	15,405.78
Bank Balance 27 January 2025	#1 Account - Operational Account	18,393.46
<b>Cash at bank 27/01/2025</b>		
		28/01/2024
#1 account	18,393.46	15,405.78
#2 account	27,530.54	27,971.32
Deposit account	5,371.22	5,195.24
<b>Total</b>	<b>51,295.22</b>	<b>48,572.34</b>

**Grants Received in last 3 year period (from 28 January 2022 - 27 January 2025)**

Source	Purpose	Amount	Date Rec'd	Ring-fenced?
National Lottery	Toilets re-opening project - Phase 2	9,750.00	04/03/2022	Y
Foundation Scotland	Toilets re-opening project - Phase 2	5,000.00	08/04/2022	Y
Wheedlemont Turbine Fund	Mary Fair costs	630.00	17/05/2022	Y
Groundwork / Tesco	Green Gym project	500.00	23/05/2022	Y
SSEN Resilience Fund*	Lumsden Resilience Project	19,534.00	26/09/2022	Y
Wheedlemont Turbine Fund	Insurance premium support	1,000.00	11/05/2023	N
Local Giving (Magic Grants)	Donation - charity running costs	500.00	26/07/2023	N
Wheedlemont Turbine Fund	Donation	650.00	07/09/2023	N
Foundation Scotland	Towards Core Costs	5,000.00	29/09/2023	N
Aberdeenshire Council	Purchase of Water Bowser for Green	2,000.00	01/03/2024	Y
Wheedlemont Turbine Fund	Annual Grant	1,200.00	24/06/2024	N
Wheedlemont Turbine Fund	Top-Up Annual Grant	4,000.00	05/08/2024	N
Foundation Scotland	Towards Core Costs	2,500.00	08/10/2024	N
Aberdeenshire Council	Contribution to electrical upgrades	932.00	01/11/2024	Y

\*A sum of £3,345.66 remains unused from the SSEN Resilience Fund grant. This is treated as Ringfenced (Restricted) funding.

<b>Total Grants Received in last 3 years</b>	<b>53,196.00</b>
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**LUMSDEN COMMUNITY ASSOCIATION SCIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING RECEIPTS AND PAYMENTS ACCOUNT)**  
**FOR PERIOD 28 JANUARY 2024 TO 27 JANUARY 2025**

**SC028733**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
<b><u>RECEIPTS</u></b>	<i>Notes</i>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	2	<b>2,932</b>	<b>7,700</b>	<b>10,632</b>	5,000
Donations	3	-	<b>206</b>	<b>206</b>	2,396
Receipts from Fundraising Activities	4	-	<b>2,464</b>	<b>2,464</b>	842
Rental Income	5	-	<b>7,168</b>	<b>7,168</b>	3,555
Investment / Interest Income	7	-	<b>176</b>	<b>176</b>	89
Other Income	1,6,8	-	-	<b>0</b>	0
<b>Total Incoming Resources</b>		<b>2,932</b>	<b>17,714</b>	<b>20,646</b>	11,882
<b><u>PAYMENTS</u></b>					
Resources Expended for Charitable Activit	16,18	<b>2,932</b>	<b>2,315</b>	<b>5,247</b>	15,909
Purchases inc. Equipment	13	-	<b>569</b>	<b>569</b>	101
Repairs and Maintenance	12	-	<b>2,682</b>	<b>2,682</b>	2,263
Utility and Running Costs	9,11,17	-	<b>6,531</b>	<b>6,531</b>	3,930
Governance Costs	10,19	-	<b>2,217</b>	<b>2,217</b>	2,577
Other Payments + KoTP costs	14,15,20,21	-	<b>677</b>	<b>677</b>	271
<b>Total Resources Expended</b>		<b>2,932</b>	<b>14,991</b>	<b>17,923</b>	25,051
<b>Net Incoming / (Outgoing) Resources for Year</b>		<b>-</b>	<b>2,723</b>	<b>2,723</b>	<b>(13,169)</b>
<b>Total Funds at 28 January 2024*</b>		<b>24,421</b>	<b>24,151</b>	<b>-</b>	<b>48,572</b>
<b>Total Funds at 27 January 2025*</b>		<b>23,579</b>	<b>27,716</b>	<b>51,295</b>	<b>-</b>

\* Total Funds (Restricted) includes the balance of ring-fenced Grant receipts not yet used and monies held for a third party project for whom the LCA adminster payments and receipts which are not attributable to LCA business.

The statement of financial activities includes all gains and losses in the year

# APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

## Independent examiner's report on the accounts

v2

Charity name

LUMSDEN COMMUNITY ASSOCIATION SCIO

SC 028733

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

28

January

2024

27

January

2025

1-11

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 14.02.25

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.