

Leswalt Community Association

Receipts and Payments Accounts

For the Year Ended 31 December 2025

Charity No: SC041301

Leswalt Community Association
Reference and Administrative Information

Charity Name: Leswalt Community Association

Charity Registration Number: SC041301

Contact Address: 5 Challoch Crecent
Leswalt
Stranraer
DG9 0LN

Trustees

Gordon Wemyss	Chairman
Kate McIntyre	Secretary
Mhairi Kyle	Treasurer
Gillian Murdoch	Assistant Treasurer

Independent Examiner

Lorna J F McMillan BA CA
McMillan Bain & Company
27 High Park Avenue
Stranraer
DG9 0DE

Bankers

Royal Bank of Scotland,
15 Bridge Street
Stranraer
DG9 7JA

Leswalt Community Association
Trustees' Annual Report
Year ended 31 December 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charity. It was registered in its current legal form on 2 March 2010. It has a two tier structure and as such the trustees make up only some of the members of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for a one year term by the members at the Annual General Meeting.

Objectives and Activities

Charitable Purposes

The advancement of citizenship or community development for the benefit of Leswalt parish and in the DG9 postcode area.

Activities

Leswalt Community Association aims to provide social and recreational events and facilities to improve the conditions of life of the community.

The main activities organised are

- Thursday Club (Older Members)
- Treasure Hunt
- Village Garden Competition
- Flower Show
- Halloween Party
- Christmas Party
- Christmas Concert in the Hall
- Community Carol Singing
- Toddler/Baby Group

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Achievements and Performance

In 2025 we have continued to encourage groups to meet regularly which will appeal to community members of different ages, interests and abilities.

Positively encouraging social inclusion and sense of community is our aim in this small rural area.

Entrants for the Annual Flower & Craft show were both local and from outside the area and this year we had a lot more entries in our Scarecrow competition which is within a 5 mile radius of the village. This creates some healthy competition within the community but also brightens our roadsides for any visitors to the area.

Monthly quiz is still popular and enjoyed by groups of mixed ages.

Health and wellbeing are promoted via our gentle movers & keep fit classes, junior football, karate & badminton all offered in the hall.

Craft group and Thursday club are still popular with older members of the community offering social events that are accessible to all. Younger members often learn new skills from older members at Craft group.

Summer and Christmas concerts offer entertainment for anyone while allowing locals and friends to show off their many talents.

Santa Dash was organised in conjunction with local Primary School and great fun for all.

Our newly painted hall with new secure front door is looking very welcoming and a local couple chose this as their Wedding venue. This could be the 1st of many with people seeking less costly venues. New planters within the village offer a splash of colour and are being looked after by community members.

Events held through 2025:

Tuesday Club	Keep Fit
Gentle Movers	Quiz Nights
Karate	Junior Football
Craft Group	Car Treasure Hunt
Santa Dash	Election Venue
Summer & Christmas Concerts	

Financial Review

The principle source of income is through successful funding applications.

The surplus for the year was £75 (2024 Deficit - £834).

Reserves Policy

At present there are no salaries to be paid or payments for property so the trustees see no requirement for a high level of reserves.

Trustees' Annual Report (cont.)
Year ended 31 December 2025

Plans for the Future

Leswalt Community Association will continue in 2026 to hold fundraising events and apply for grants in order to improve facilities and support groups within our village and surrounding area. Going forward we are hoping to purchase a generator so the hall can be offered as a warm space in the event of power cuts. Also new Christmas lights have been requested for the village and CCTV is being considered for the hall to monitor anti-social behaviour.

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the charity's trustees

A handwritten signature in blue ink that reads "Gordon Wemyss". The signature is written in a cursive style with a large, sweeping 'G' and a long, trailing 's'.

Gordon Wemyss

Chairman

Date: 25 March 2026

Leswalt Community Association
SC041301

Independent Examiner's Report to the Trustees of Leswalt Community Association

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 8.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 statement

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 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.

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.



Name: Lorna J F McMillan BA CA

Address: 27 High Park Avenue, Stranraer, DG9 0DE

Date: 25 March 2026

Leswalt Community Association
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
<u>Receipts</u>	Note				
Donations	3	190	-	190	160
Grants	4	500	9,225	9,725	5,000
Charitable activities	5	2,821	-	2,821	2,890
Other trading activities	6	3,698	-	3,698	1,800
Investment income		123	-	123	150
		<u>7,332</u>	<u>9,225</u>	<u>16,557</u>	<u>9,999</u>
Other		-	-	-	-
<u>Total Receipts</u>		<u><u>7,332</u></u>	<u><u>9,225</u></u>	<u><u>16,557</u></u>	<u><u>9,999</u></u>
<u>Payments</u>	7				
Costs of generating funds		7,182	6,096	13,279	7,481
Charitable activities		914	2,128	3,043	2,911
Governance costs		160	-	160	120
Other Payments		-	-	-	321
<u>Total Payments</u>		<u><u>8,257</u></u>	<u><u>8,225</u></u>	<u><u>16,482</u></u>	<u><u>10,833</u></u>
Excess of Payments over Receipts for the year before transfers		<u><u>(925)</u></u>	<u><u>1,000</u></u>	<u><u>75</u></u>	<u><u>(834)</u></u>
Transfers		-	-	-	-
Excess of Payments over Receipts for the year		<u><u>(925)</u></u>	<u><u>1,000</u></u>	<u><u>75</u></u>	<u><u>(834)</u></u>

Leswalt Community Association
Statement of Balances
At 31 December 2025

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
Note	2025	2025	2025	2024
	£	£	£	£
<u>Bank & Deposit Balances</u>				
Bank & deposit balances				
brought forward	9,400	-	9,400	10,234
Movement in year:				
Excess of Receipts over Payments for the year	(925)	1,000	75	(834)
Bank & deposit balances				
carried forward	<u>8,475</u>	<u>1,000</u>	<u>9,475</u>	<u>9,400</u>
<u>Investments at market value</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Assets</u>				
Tangible Fixed Assets	<u>3,502</u>	<u>1,803</u>	<u>5,305</u>	<u>5,305</u>
<u>Liabilities</u>				
Cost of expenses not yet paid/cashed:				
Thursday Club Christmas Lunch	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>

The accounts were approved by the trustees on 25 March 2026.

For and on behalf of the trustees

 Gordon Wemyss - Chairman

 Gillian Murdoch - Assistant Treasurer

Leswalt Community Association
Notes to the Accounts
Year ended 31 December 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

3. Related party transactions

No trustee received any remuneration or reimbursement of expenses during the year.

4. Analysis of Donations & Sponsorship

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Various Donations	190	-	190	160
	-	-	-	-
	<u>190</u>	<u>-</u>	<u>190</u>	<u>160</u>

5. Analysis of Grants

North Rhins Community Fund	-	4,225	4,225	4,492
Dumfries & Galloway Council	-	5,000	5,000	508
Foundation Scotland	500	-	500	-
	<u>500</u>	<u>9,225</u>	<u>9,725</u>	<u>5,000</u>

5. Income from Charitable Activities

Fundraising:				
Bonus Ball	462	-	462	475
Thursday Club	339	-	339	359
Bingo		-	-	-
Quiz Night	530	-	530	435
Beetle Drive		-	-	-
Flower Show	519	-	519	550
Treasurer Hunt	280	-	280	370
Summer Concert	355	-	355	361
Christmas Concert	337	-	337	339
	<u>2,821</u>	<u>-</u>	<u>2,821</u>	<u>2,890</u>

6. Income from Other Trading Activities

Hall Hire	3,698	-	3,698	1,800
	-	-	-	-
	<u>3,698</u>	<u>-</u>	<u>3,698</u>	<u>1,800</u>

Notes to the Accounts (Cont.)
Year ended 31 December 2025

7. Analysis of Payments

Costs of generating funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Heat and Light	5,686	-	5,686	2,598
Repairs and Maintenance	1,010	6,096	7,106	4,172
Cleaning/Bin Collection	246	-	246	272
Stationery/Printing	48	-	48	246
Advertising	-	-	-	-
Insurance	192	-	192	192
Miscellaneous	-	-	-	-
	<u>7,182</u>	<u>6,096</u>	<u>13,279</u>	<u>7,481</u>

Charitable activities

Thursday Club Outings	480	-	480	1,250
Concert Expenses	-	-	-	133
Christmas Expenses	56	794	850	947
Halloween Expenses	-	-	-	57
Flower Show Expenses	25	65	90	223
Summer Concert	135	23	158	-
Quiz Night Expenses	57	-	57	104
Treasurer Hunt Expenses	-	-	-	60
Rotary Club	100	-	100	-
Gifts	61	-	61	-
Engraving	-	160	160	138
Planters	-	536	536	-
Refund D&G Coastal Benefit Fund	-	550	550	-
	<u>914</u>	<u>2,128</u>	<u>3,043</u>	<u>2,911</u>

Governance costs

D&G Gambling Licence	40	-	40	-
Independent Examiner	120	-	120	120
	<u>160</u>	<u>-</u>	<u>160</u>	<u>120</u>

Other payments

Purchase of assets				
- Bench	-	-	-	321
Purchase of investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>321</u>