

## PORT WILLIAM COMMUNITY ASSOCIATION

### Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 October 2023, which are set out on pages 4 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

#### Basis of independent examiner's statement

My examination is carried out in accordance with the 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 accounts.

#### Independent examiner's qualified statement


During my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect, the requirement?
  - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met.
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention are that, during my examination of the accounting records of the charity.

1. The charity did not maintain accounting records relating to the movement of restricted funds during the year and therefore it was not possible to accurately verify the balances of these funds at the year end.

 30/10/24  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

**PORT WILLIAM COMMUNITY ASSOCIATION**  
**Scottish Charity No. SC043830**

**Accounts for the year ended**

**31 October 2023**

**Montpelier Professional (Galloway) Limited**  
**1 Dashwood Square**  
**Newton Stewart**  
**DG8 6EQ**

**PORT WILLIAM COMMUNITY ASSOCIATION**

**Reference and Administrative Information for the year ended**

**31 October 2023**

**Registered Charity No:**

SC043830

**Trustees:**



**Contact Address:**

**Accountants:**

Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

**Bankers:**

Bank of Scotland  
37 Albert Street  
Newton Stewart  
DG8 6EF

## **PORT WILLIAM COMMUNITY ASSOCIATION**

### **Trustees Annual Report for the year ended.**

**31 October 2023**

The trustees present their annual report together with the accounts for the year ended 31 October 2023.

#### **Structure, Governance and Management**

The charity (Scio) is administered in accordance with its constitution adopted by the committee on 28 March 2013. The constitution was reviewed on 27 April 2017 and no changes were made. The constitution is currently under review and will be completed by early 2025.

The business of the group shall be transacted by the trustees and the management committee elected at the AGM by the members. Members of the committee will serve one year. Retiring members are eligible for re-election.

The trustees keep under review the major risks to which it may be exposed.

#### **Objectives and Activities**

The purpose of Port William Community Association SCIO shall be to benefit inhabitants of the village of Port William within the Parish of Mochrum, and as defined by the postcode areas of DG8, without distinction of age, gender, sexuality, political, religious, or other options by:

- The advancement of citizenship or community development and the promotion of civic responsibility and pride and working with the voluntary sector and other charities.
- The provision of recreational facilities and organisation or recreational activities which are available to members of the public at large.
- To continue to act for the betterment of the village and surrounding area.
- To purchase additional commercial Christmas Decorations to be displayed in The Square, Port William and to hold an event for the switching on of the lights and the provision of refreshments.
- To continue to hold festive events for children and young people.
- To continue to build on the success of previous Carnival Weeks and providing a variety of events to cater for all age groups as a way of drawing tourists/visitors to the village for the benefit of local businesses.
- To act as convenor for any national celebrations which the village wishes to participate in.
- To upgrade and replace existing equipment i.e. tables, chairs, bar-b-que and sound equipment and other items needed for events.

#### **Kings Green Caravan Park**

- To upgrade facilities to maintain the sites current AA rating and to developing part of the toilet block to offer accessible showering facilities which should facilitate the number of pitches that we hold.
- To upgrade and replace the park furniture
- To update the aesthetic appearance of the site over the next 5 years.

## PORT WILLIAM COMMUNITY ASSOCIATION

### Trustees Annual Report for the year ended.

31 October 2023 (Cont)

#### Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Total receipts for the period were £77,996 (2022: £77,622)

#### Achievements and Performance and Future Plans

The trustees will continue to arrange activities for the coming year, building on previous success, be it acting as a central hub for Port William and surrounding area.

This will also include building on the success of the caravan site, through continued development of the facilities and amenities on site.

The purpose is to increase visitor numbers and provide employment and business opportunities for local people.

We have acquired water tight storage with a modern electric supply, lighting and a safe supply for electric to the marquee.

#### Financial Review

The charity had a deficit for the year of £22,262 (2022: deficit £8,120)

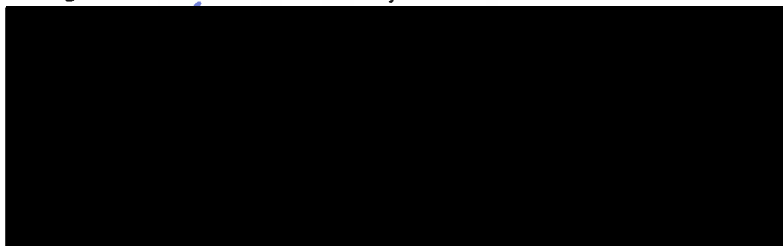
#### Reserves Policy

It is the trustee's policy to hold reserves of approximately six months expenses £30,000 so that in the event of a significant drop in income the charity can maintain its current level of activities for a reasonable period until replacement funding is obtained. At the year end the charity held unrestricted cash funds of £96,186 which exceeds approximately 6 months expenses.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees.



Date.....24/10/24.....

**PORT WILLIAM COMMUNITY ASSOCIATION**  
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**Basis of independent examiner's statement**

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# PORT WILLIAM COMMUNITY ASSOCIATION

## Receipts and payments account for the year ended 31st October 2023

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2022</u>
<b>Receipts</b>					
Donations		-	400	400	615
Grants		-	770	770	-
Receipts from fundraising activities					
- Caravan Park		-	50,269	50,269	52,540
Receipts from charitable activities					
- Carnival		-	25,602	25,602	24,161
- Galas & events		-	-	-	83
- Other income		-	-	-	25
- Gardeners group		122	-	122	179
Bank interest		19	813	832	19
<b>Total receipts</b>		<u>141</u>	<u>77,854</u>	<u>77,995</u>	<u>77,622</u>
<b>Payments</b>					
Payments for fundraising activities					
- Caravan park	2	-	33,432	33,432	59,437
Payments for charitable activities					
- Carnival	3	-	25,035	25,035	22,735
- Events	4	-	167	167	119
- Community Events	5	-	250	250	874
- Festive	6	-	990	990	1,499
- Gardeners group	7	188	-	188	153
Governance costs	8	-	195	195	925
Purchase of fixed assets (Shed)			40,000	40,000	-
<b>Total payments</b>		<u>188</u>	<u>100,069</u>	<u>100,257</u>	<u>85,742</u>
<b>Transfers UR/R</b>				-	-
<b>Excess/(deficit) of receipts over payments</b>		£ <u>(47)</u>	£ <u>(22,215)</u>	£ <u>(22,262)</u>	£ <u>(8,120)</u>

**PORT WILLIAM COMMUNITY ASSOCIATION**

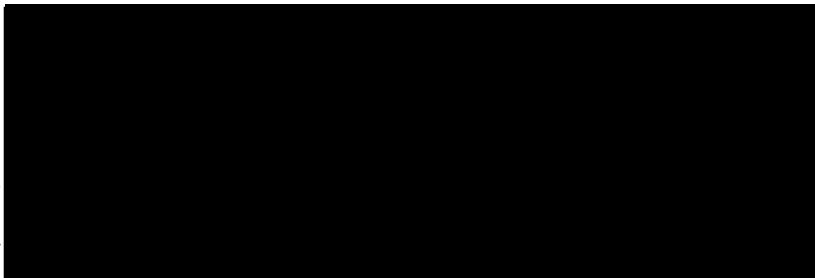
**Statement of Balances**

**as at 31st October 2023**

	<u><b>2023</b></u>	<u><b>2022</b></u>
<b>Bank balance</b>		
Opening balance - Bank accounts	125,657	133,777
- Movement in year	<u>(22,262)</u>	<u>(8,120)</u>
	<u><b>103,395</b></u>	<u><b>125,657</b></u>
 Closing balance - BOS a.c 00371930 - Treasurers Account	 4,402	 1,271
- BOS a.c 10003163 - Instant Access	24,168	28,130
- BOS a.c 10465469 - Gardeners Club	469	535
- BOS a.c 06001349 - Statue Fund	2,843	2,823
- BOS a.c 00215339 - Caravan Park	2,486	2,826
- BOS a.c 10041960 - Savings Account	<u>69,027</u>	<u>90,072</u>
	<u><b>103,395</b></u>	<u><b>125,657</b></u>
 <b>Other assets</b>		
Fixed assets - Association	332	415
Fixed assets - Caravan Park	160,930	121,166
 <b>Total funds</b>	<u><b>264,657</b></u>	<u><b>247,238</b></u>

The accounts were approved by the trustees on 24/10/24

For and on behalf of the trustees



# **PORT WILLIAM COMMUNITY ASSOCIATION**

## **Notes to the Accounts for the year 31st October 2023**

### **1 Basis of Preparation**

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

### **2 Payments for Fundraising Activities - Caravan Park**

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2022</u>
Telephone	-	616	616	558
Insurance	-	1,234	1,234	764
Ground maintenance	-	11,837	11,837	6,082
Repairs & renewals	-	2,024	2,024	38,345
Postage, stationery & Advertising	-	353	353	16
Electricity	-	10,045	10,045	3,603
Water rates	-	131	131	449
Sundry exps	-	1,314	1,314	2,938
Salaries	-	5,878	5,878	6,682
	<u>-</u>	<u>33,432</u>	<u>33,432</u>	<u>59,437</u>

### **3 Payments for Charitable Activities - Carnival**

Carnival Event	-	24,730	24,730	22,735
Rent	-	305	305	-
Senior Citizens - Band Hire	-	-	-	-
Events	-	-	-	-
	<u>-</u>	<u>25,035</u>	<u>25,035</u>	<u>22,735</u>

### **4 Payments for Charitable Activities - Galas & Events**

Refreshments	-	167	167	119
	<u>-</u>	<u>167</u>	<u>167</u>	<u>119</u>

### **5 Payments for Charitable Activities - Community Events**

Easter Events	-	-	-	51
Jubilee Events	-	-	-	713
Poppy Appeal	-	100	100	100
Halloween	-	-	-	10
Sponsor	-	150	150	-
	<u>-</u>	<u>250</u>	<u>250</u>	<u>874</u>

# PORT WILLIAM COMMUNITY ASSOCIATION

## Notes to the Accounts for the year 31st October 2023 Cont.

### 6 Payments for Festive

Christmas Tree	-	924	924	858
Nativity Shed costs	-	-	-	535
Christmas Tree Insurance	-	-	-	75
Christmas Tree Power	-	-	-	31
Wreath	-	66	66	-
	-	990	990	1,499

### 7 Payments for Charitable Activities - Gardeners Group

Plants	35	-	35	-
Compost	-	-	-	98
Tubs	-	-	-	26
Hall Management	11	-	11	16
Raffle Tickets	-	-	-	13
Garden vouchers	142	-	142	-
	188	-	188	153

### 8 Governance Costs

Accountancy & bookkeeping fees	-	195	195	925
	-	195	195	925

### 9 Trustees

Trustees received no remuneration in the year (2022: £Nil) and expenses totalling £NIL (2022: £NIL) were reimbursed to trustees during the period.

Trustees liability insurance was in place during the year.

### 10 Related Party Transactions

There were no related party transactions in the 2023 year.