

# Lauder Community and Leisure Centre

Scotland · Charity number SC044865

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2014-05-20
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
Old Causeway  
East High St  
Lauder  
Berwickshire  
TD2 6SX

**Website** [www.lauderleisure.co.uk](http://www.lauderleisure.co.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** To provide recreational and leisure facilities for the area of Lauderdale by running the Centre.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** 4.1 To provide and to assist in providing recreational facilities, leisure time and community activities to the general public. 4.2 To improve the conditions of life of the inhabitants of Lauderdale the person for whom the facilities are primarily but not wholly intended.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£52,638	£83,350	-	2
2024-05-31	£60,399	£76,884	-	3
2023-05-31	£102,615	£123,277	-	14
2022-05-31	£119,306	£114,517	-	9
2021-05-31	£95,497	£38,976	-	3

**Lauder Community and Leisure Centre**

Scotland - Charity number SC044865

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
Lauder Community & Leisure Centre

Mackay & Co  
Chartered Accountants  
Unit 8  
Golspie Business Park  
Golspie  
Sutherland  
KW10 6UB

Contents of the Financial Statements  
for the Year Ended 31 May 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The aim of the organisation is to promote the health and wellbeing of the residents of Lauderdale, by providing recreational facilities, leisure and community activities to the general public, and to improve the conditions of life of the inhabitants of Lauderdale.

### **Significant activities**

During the year, the charity operated and managed the Lauder Community & Leisure Centre, providing:

- A gym facility offering individual, family, over-60 and junior memberships;
- A sports hall and The Smiddy multi-purpose space for recreational activities and community use;
- Organised fitness classes and sporting activities including badminton, football and pickleball;
- Community events and initiatives supporting social engagement;
- Accommodation and support for community partners, including Lauder Larder and Lauderdale Community Shed.

During the year, following detailed financial review, the trustees took the decision to close the café operation. Sustained operating losses, staffing costs and energy expenditure rendered the café financially unsustainable. Closure was necessary to safeguard the long-term viability of the charity and its core services.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Achievements and Performance**

The year under review was characterised by stabilisation and decisive action in response to financial pressures.

#### **Membership and Participation**

Membership income increased by approximately 40% compared to the previous year. At the year end, membership categories included family, adult, over-60 and junior members. The Centre recorded strong daily attendance, with peak days seeing between 40 and 60 users.

#### **Facility Improvements**

- Roof repairs to The Smiddy to resolve water ingress issues;
- Rewiring of boiler controls to improve efficiency and reduce gas consumption;
- Review and adjustment of lighting systems to improve energy efficiency.

#### **Community Engagement**

The Centre hosted and supported community activities and events, including the introduction of pickleball, community music events, clothes swap initiatives and weekly hosting of the Stow/Lauder Ebike Initiative. The Centre continued to support Lauder Larder and Lauderdale Community Shed, both operating from the site.

## **FINANCIAL REVIEW**

### **Financial review**

Figures for the year ended 31 May 2025 indicate total income of £52,638 (2024: £60,399). Membership income increased to £18,895. Energy costs were approximately £20,000 and staffing/café operating costs were approximately £33,000 prior to café closure. The estimated deficit for the year was approximately £20,000.

The trustees concluded that this level of deficit was not sustainable. The closure of the café, combined with active energy management and cost control measures, was undertaken to restore financial sustainability.

### **Principal funding sources**

The Lauder Community & Leisure Centre had three key sources of income

1. Membership fees and hall / space hire
2. Community Café
3. Grants

During the year the trustees received grants of £18,000 from the Postcode Lottery, £1,000 from Arnold Clark and £2,500 from The Trustees of the BWCT. All grants were unrestricted.

### **Reserves policy**

The trustees recognise the importance of maintaining sufficient reserves to manage unforeseen expenditure and income volatility. Rebuilding unrestricted reserves remains a priority. Cash flow will continue to be monitored closely.

## **FUTURE PLANS**

- Exploring electrification of heating systems and improved insulation;
- Investigating digital systems for online booking and controlled access;
- Seeking funding for development of a modern multi-purpose studio;
- Maximising hire income from The Smiddy and sports hall;
- Strengthening partnerships with local community and youth organisations.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Lauder Community and Leisure Centre became a Scottish Charitable Incorporated Organisation on 20th May 2014 and its governing document is its Constitution.

### **Organisational structure**

The charity is governed by a Board of Trustees who meet monthly. Strategic decisions are taken collectively at Board meetings. At the Annual General Meeting held on 1 December 2024, all trustees retired and were duly re-elected or newly appointed in accordance with the Constitution.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

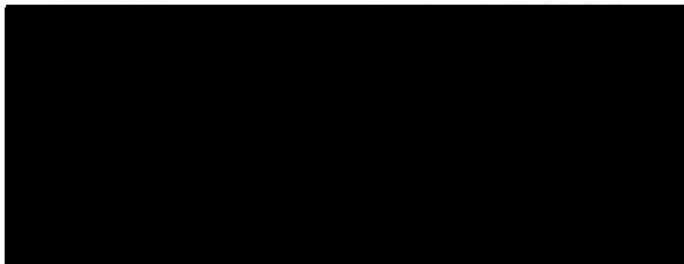
SC044865

### **Principal address**

East High Street  
LAUDER  
Berwickshire  
TD2 6SX

Report of the Trustees  
for the Year Ended 31 May 2025

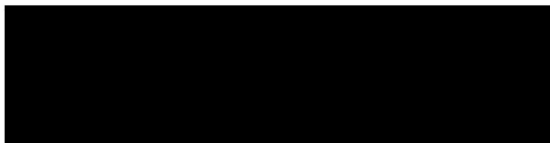
**Trustees**



**Independent Examiner**

Marcus D MacIver, CA  
Mackay & Co  
Chartered Accountants  
Unit 8  
Golspie Business Park  
Golspie  
Sutherland  
KW10 6UB

Approved by order of the board of trustees on .....26/02/2026..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Lauder Community & Leisure Centre

I report on the accounts for the year ended 31 May 2025 set out on pages five to twelve.

**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's 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.



The Institute of Chartered Accountants of Scotland

Mackay & Co  
Chartered Accountants  
Unit 8  
Golspie Business Park  
Golspie  
Sutherland  
KW10 6UB

Date: ..... 26<sup>th</sup> February 2026. ....

Lauder Community & Leisure Centre

Statement of Financial Activities  
for the Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	42,527	-	42,527	42,465
Other trading activities	3	9,959	-	9,959	17,733
Investment income	4	152	-	152	201
<b>Total</b>		<u>52,638</u>	<u>-</u>	<u>52,638</u>	<u>60,399</u>
<b>EXPENDITURE ON</b>					
Trading activities		9,319	-	9,319	6,790
<b>Charitable activities</b>					
Leisure centre		48,676	15,156	63,832	56,498
Other		<u>8,874</u>	<u>1,325</u>	<u>10,199</u>	<u>13,596</u>
<b>Total</b>		<u>66,869</u>	<u>16,481</u>	<u>83,350</u>	<u>76,884</u>
<b>NET INCOME/(EXPENDITURE)</b>		(14,231)	(16,481)	(30,712)	(16,485)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,935	20,457	64,392	80,877
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,704</u>	<u>3,976</u>	<u>33,680</u>	<u>64,392</u>

The notes form part of these financial statements

Lauder Community & Leisure Centre

Balance Sheet

31 May 2025

	Notes	Unrestricted funds £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	26,622	3,976	30,598	40,797
<b>CURRENT ASSETS</b>					
Debtors	9	103	-	103	474
Cash at bank and in hand		3,930	-	3,930	24,433
		<u>4,033</u>	<u>-</u>	<u>4,033</u>	<u>24,907</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(951)	-	(951)	(1,312)
<b>NET CURRENT ASSETS</b>		<u>3,082</u>	<u>-</u>	<u>3,082</u>	<u>23,595</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,704</u>	<u>3,976</u>	<u>33,680</u>	<u>64,392</u>
<b>NET ASSETS</b>		<u>29,704</u>	<u>3,976</u>	<u>33,680</u>	<u>64,392</u>
<b>FUNDS</b>	11				
Unrestricted funds				29,704	43,935
Restricted funds				<u>3,976</u>	<u>20,457</u>
<b>TOTAL FUNDS</b>				<u>33,680</u>	<u>64,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....26/02/2026..... and were signed on its behalf by:



The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 May 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.5.25	31.5.24
	£	£
Donations	87	-
Grants	21,500	15,986
Admissions	20,940	26,479
	<u>42,527</u>	<u>42,465</u>

Grants received, included in the above, are as follows:

	31.5.25	31.5.24
	£	£
Scottish Borders Community Grants Scheme	-	7,986
SCVO grant	-	8,000
People's Postcode Trust	18,000	-
Arnold Clark	1,000	-
BWCT	2,500	-
	<u>21,500</u>	<u>15,986</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**3. OTHER TRADING ACTIVITIES**

	31.5.25	31.5.24
	£	£
Cafe income	9,959	17,733
	<u>          </u>	<u>          </u>

**4. INVESTMENT INCOME**

	31.5.25	31.5.24
	£	£
Deposit account interest	152	201
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
General	-	1
Cafe	2	2
	<u>          </u>	<u>          </u>
	2	3
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,479	15,986	42,465
Other trading activities	17,733	-	17,733
Investment income	201	-	201
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	44,413	15,986	60,399
<b>EXPENDITURE ON</b>			
Trading activities	6,790	-	6,790
<b>Charitable activities</b>			
Leisure centre	46,842	9,656	56,498

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
Other	11,829	1,767	13,596
<b>Total</b>	<u>65,461</u>	<u>11,423</u>	<u>76,884</u>
<b>NET INCOME/(EXPENDITURE)</b>	(21,048)	4,563	(16,485)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	64,983	15,894	80,877
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,935</u>	<u>20,457</u>	<u>64,392</u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 June 2024 and 31 May 2025	<u>94,374</u>
<b>DEPRECIATION</b>	
At 1 June 2024	53,577
Charge for year	<u>10,199</u>
At 31 May 2025	<u>63,776</u>
<b>NET BOOK VALUE</b>	
At 31 May 2025	<u>30,598</u>
At 31 May 2024	<u>40,797</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade debtors	103	474
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade creditors	951	1,312
	<u>          </u>	<u>          </u>

**11. MOVEMENT IN FUNDS**

	At 1.6.24	Net movement in funds	Transfers between funds	At 31.5.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	42,461	1,025	(14,885)	28,601
Cafe operations	1,474	(15,256)	14,885	1,103
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	43,935	(14,231)	-	29,704
<b>Restricted funds</b>				
Restricted funds	20,457	(16,481)	-	3,976
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>64,392</u>	<u>(30,712)</u>	<u>-</u>	<u>33,680</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,679	(41,654)	1,025
Cafe operations	9,959	(25,215)	(15,256)
	<u>          </u>	<u>          </u>	<u>          </u>
	52,638	(66,869)	(14,231)
<b>Restricted funds</b>			
Restricted funds	-	(16,481)	(16,481)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>52,638</u>	<u>(83,350)</u>	<u>(30,712)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

## 11. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
<b>Unrestricted funds</b>				
General fund	64,983	(15,233)	(7,289)	42,461
Cafe operations	-	(5,815)	7,289	1,474
	<u>64,983</u>	<u>(21,048)</u>	<u>-</u>	<u>43,935</u>
<b>Restricted funds</b>				
Restricted funds	15,894	4,563	-	20,457
	<u>15,894</u>	<u>4,563</u>	<u>-</u>	<u>20,457</u>
<b>TOTAL FUNDS</b>	<u>80,877</u>	<u>(16,485)</u>	<u>-</u>	<u>64,392</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,680	(41,913)	(15,233)
Cafe operations	17,733	(23,548)	(5,815)
	<u>44,413</u>	<u>(65,461)</u>	<u>(21,048)</u>
<b>Restricted funds</b>			
Restricted funds	15,986	(11,423)	4,563
	<u>15,986</u>	<u>(11,423)</u>	<u>4,563</u>
<b>TOTAL FUNDS</b>	<u>60,399</u>	<u>(76,884)</u>	<u>(16,485)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
<b>Unrestricted funds</b>				
General fund	64,983	(14,208)	(22,174)	28,601
Cafe operations	-	(21,071)	22,174	1,103
	<u>64,983</u>	<u>(35,279)</u>	<u>-</u>	<u>29,704</u>
<b>Restricted funds</b>				
Restricted funds	15,894	(11,918)	-	3,976
	<u>15,894</u>	<u>(11,918)</u>	<u>-</u>	<u>3,976</u>
<b>TOTAL FUNDS</b>	<u>80,877</u>	<u>(47,197)</u>	<u>-</u>	<u>33,680</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,359	(83,567)	(14,208)
Cafe operations	27,692	(48,763)	(21,071)
	<u>97,051</u>	<u>(132,330)</u>	<u>(35,279)</u>
<b>Restricted funds</b>			
Restricted funds	15,986	(27,904)	(11,918)
	<u>15,986</u>	<u>(27,904)</u>	<u>(11,918)</u>
<b>TOTAL FUNDS</b>	<u>113,037</u>	<u>(160,234)</u>	<u>(47,197)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	87	-
Grants	21,500	15,986
Admissions	20,940	26,479
	<hr/>	<hr/>
	42,527	42,465
<b>Other trading activities</b>		
Cafe income	9,959	17,733
<b>Investment income</b>		
Deposit account interest	152	201
	<hr/>	<hr/>
<b>Total incoming resources</b>	52,638	60,399
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cafe purchases	9,271	6,790
<b>Charitable activities</b>		
Wages	23,944	25,478
Pensions	526	312
Rates and water	2,554	5,514
Insurance	1,999	1,873
Light and heat	19,845	7,828
Telephone	1,087	1,325
Subcontractors	8,182	8,940
Subscriptions	313	237
General repairs & maintenance	1,843	2,082
Copyright	1,929	-
Advertising	32	-
Professional fees	-	1,169
	<hr/>	<hr/>
	62,254	54,758
<b>Other</b>		
Plant & machinery depreciation	10,199	13,596
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,626	1,740

This page does not form part of the statutory financial statements

Lauder Community & Leisure Centre

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
Total resources expended	83,350	76,884
<b>Net expenditure</b>	<b>(30,712)</b>	<b>(16,485)</b>

This page does not form part of the statutory financial statements