

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Report of the Trustees
for the Year Ended 31 May 2025

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.

Report of the Trustees
for the Year Ended 31 May 2025

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

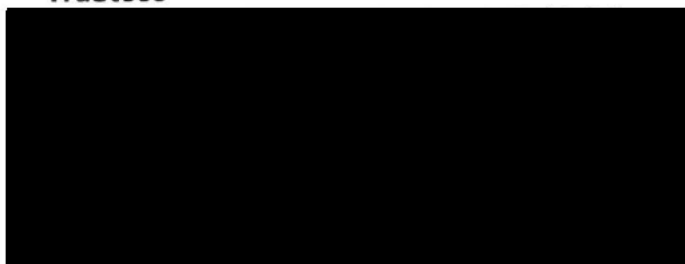
SC044865

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 on26/02/2026..... and signed on its behalf by:



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: 26th 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 £
INCOME AND ENDOWMENTS FROM					
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
Total		<u>52,638</u>	<u>-</u>	<u>52,638</u>	<u>60,399</u>
EXPENDITURE ON					
Trading activities		9,319	-	9,319	6,790
Charitable activities					
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>
Total		<u>66,869</u>	<u>16,481</u>	<u>83,350</u>	<u>76,884</u>
NET INCOME/(EXPENDITURE)		(14,231)	(16,481)	(30,712)	(16,485)
RECONCILIATION OF FUNDS					
Total funds brought forward		43,935	20,457	64,392	80,877
TOTAL FUNDS CARRIED FORWARD		<u><u>29,704</u></u>	<u><u>3,976</u></u>	<u><u>33,680</u></u>	<u><u>64,392</u></u>

The notes form part of these financial statements

Balance Sheet

31 May 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on26/02/2026..... and were signed on its behalf by:



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 £
INCOME AND ENDOWMENTS FROM			
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>
Total	44,413	15,986	60,399
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Trading activities	6,790	-	6,790
Charitable activities			
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
Total	65,461	11,423	76,884
NET INCOME/(EXPENDITURE)	(21,048)	4,563	(16,485)
RECONCILIATION OF FUNDS			
Total funds brought forward	64,983	15,894	80,877
TOTAL FUNDS CARRIED FORWARD	43,935	20,457	64,392

8. TANGIBLE FIXED ASSETS

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

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 £
Unrestricted funds				
General fund	42,461	1,025	(14,885)	28,601
Cafe operations	1,474	(15,256)	14,885	1,103
	<u>43,935</u>	<u>(14,231)</u>	<u>-</u>	<u>29,704</u>
Restricted funds				
Restricted funds	20,457	(16,481)	-	3,976
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	42,679	(41,654)	1,025
Cafe operations	9,959	(25,215)	(15,256)
	<u>52,638</u>	<u>(66,869)</u>	<u>(14,231)</u>
Restricted funds			
Restricted funds	-	(16,481)	(16,481)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	64,983	(15,233)	(7,289)	42,461
Cafe operations	-	(5,815)	7,289	1,474
	64,983	(21,048)	-	43,935
Restricted funds				
Restricted funds	15,894	4,563	-	20,457
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	26,680	(41,913)	(15,233)
Cafe operations	17,733	(23,548)	(5,815)
	44,413	(65,461)	(21,048)
Restricted funds			
Restricted funds	15,986	(11,423)	4,563
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
Restricted funds	15,894	(11,918)	-	3,976
	<u>15,894</u>	<u>(11,918)</u>	<u>-</u>	<u>3,976</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Restricted funds	15,986	(27,904)	(11,918)
	<u>15,986</u>	<u>(27,904)</u>	<u>(11,918)</u>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87	-
Grants	21,500	15,986
Admissions	20,940	26,479
	<hr/>	<hr/>
	42,527	42,465
Other trading activities		
Cafe income	9,959	17,733
Investment income		
Deposit account interest	152	201
	<hr/>	<hr/>
Total incoming resources	52,638	60,399
EXPENDITURE		
Other trading activities		
Cafe purchases	9,271	6,790
Charitable activities		
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
Other		
Plant & machinery depreciation	10,199	13,596
Support costs		
Governance costs		
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
Net expenditure	(30,712)	(16,485)

This page does not form part of the statutory financial statements