

LANGSOUND COMMUNITY DEVELOPMENT GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF LANGSOUND COMMUNITY DEVELOPMENT GROUP

PERIOD ENDED 31 AUGUST 2025

I report on the accounts of the charity for the year ended 31 August 2025.

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. 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 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.



Date: 15 January 2026

Langsound Community Development Group

UNAUDITED FINANCIAL STATEMENT

For the period ended

31 August 2025

Scottish Charity Number : SC046777

Langsound Community Development Group

UNAUDITED INCOME & EXPENDITURE ACCOUNT

For the period ended

31 August 2025

	2025		2024	
	£'s	£'s	£'s	£'s
<u>Income</u>				
Interest Received		53.35		45.84
Donations		997.11		1,007.21
Grant Income		1,000.00		-
Bank Compensation		250.00		-
		<u>2,300.46</u>		<u>1,053.05</u>
<u>Expenditure</u>				
Heat & Light	-		197.45	
Cleaning Supplies	273.7		217.53	
Repairs & Maint.	<u>119.24</u>		<u>122.52</u>	
		392.94		537.50
Surplus/(Deficit) for the Period		<u><u>1,907.52</u></u>		<u><u>515.55</u></u>

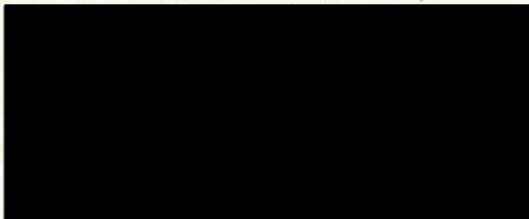
Langsound Community Development Group

UNAUDITED STATEMENT OF BALANCES

PERIOD ENDED 31 AUGUST 2025

	2025		2024	
	£'s	£'s	£'s	£'s
<u>CURRENT ASSETS</u>				
Cash at Bank		<u>5,226.87</u>		<u>3,319.35</u>
<u>NET ASSETS</u>		<u><u>5,226.87</u></u>		<u><u>3,319.35</u></u>
<u>REPRESENTED BY :</u>				
<u>ACCUMULATED FUNDS :</u>				
Balance b/f		3,319.35		2,803.80
Surplus/(Deficit)		<u>1,907.52</u>		<u>515.55</u>
for the period		<u><u>5,226.87</u></u>		<u><u>3,319.35</u></u>

Approved by the trustees on



and signed on their behalf by :

Date : 07/03/26

Outgoings for 2018/2019

Balance at start september 2024		£3,319.35	
Date	Supplier	Item	Cost
17/09/2024	Tesco	Supplies	31.5
18/03/2025	J W Grays Co	Supplies	57.3
29/04/2025	Tesco	Supplies	52.11
29/04/2025	Robert – Amazon	Flusher	8.53
29/04/2025	Amazon	Toilet roll holder	18.77
30/05/2025	Amazon	Soap dispensers	43.98
20/05/2025	Vista Print	Signs	34.28
02/06/2025	Shetland Power Tools LTD	Draper wire brush	13.68
01/07/2025	Shetland Janitorial	Supplies	87.49
11/07/25	Shetland Janitorial	Supplies	45.3
total outgoings			392.94

Income for 2018/2019

Date	From	Amount
12/09/2024	Cash donation from shop	27.11
27/09/2024	Interest	12.46
17/10/2024	Transfer Compensation	250
08/11/2024	Excursions Limited-tour bus company	670
19/11/2024	J & D S Halcrow – tour bus company	300
30/12/2024	Interest	13.43
28/03/25	Interest	14.53
27/06/25	Interest	12.93
18/07/25	Shetland Community Council	1000
total income		2300.46

Balance at end of August 2025	5226.87
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Langsound Community Development Group

Trustees' Annual Report

01/09/2024 – 31/08/2025

Charity contact information

Charity Name – Langsound Community Development Group

Scottish Charity Number: SC046777

Address: [REDACTED]

Postcode: [REDACTED]

Telephone number: [REDACTED]

Email address: [REDACTED]

Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

[REDACTED]
[REDACTED]
[REDACTED]

Objectives and activities

The advancement of citizenship or community development through the provision and maintenance of the Hamnavoe Public Toilet facility.

On a volunteer basis we as a group run and maintain the toilet facility for everyone in the community and visitors to it.

Structure, governance and management

Type of governing document

Single tier constitution

Trustee recruitment and appointment

No trustee changes in 2024 – 2025 period

Achievements and performance

We are continually doing small bits of maintenance to the toilet building and it is being maintained to a good standard. We have been awarded £1000 as a grant for repairs and maintenance to the building, bank compensation for a banking error of £250, donations from the public and tour buses totalling £997.11 and £53.35 of interest from the bank all of which helps towards the running costs of the facility for the community.

We as a group continue to maintain the toilet facility for the local community and visitors to our village throughout the year.

Financial review

We have raised a total of £2300.46 from all of the above and we have had a total expenditure of £392.94 spent on supplies and repairs and we have currently £5226.87 in the bank.

Statement of the charity's policy on reserves

All reserves held are solely for the use of the toilet facility for supplies, repairs and maintenance.

Details of any deficit

No deficit this year, the charity has a surplus of £1907.52 for 24/25 year.

Donated facilities and services

N/A

Future plans

To continue to operate and maintain the toilet facility for the good of the local community.

Declaration

Signed on behalf of the charity trustees:

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Print name

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Designation

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Date

07.03.2026
