

**GLEN-OF-LUCE COMMUNITY ASSOCIATION SCIO**  
**SC047427**

**INCOME AND PAYMENTS FOR YEAR END TO 31-12-2025**

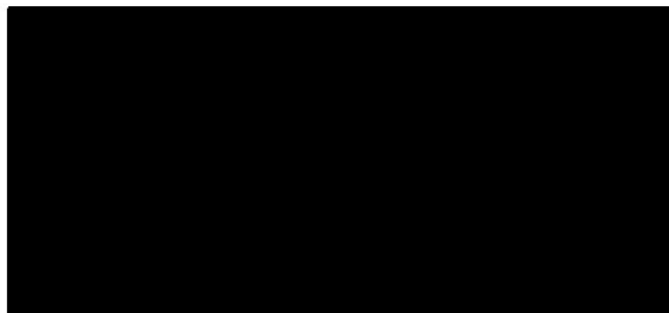
	Unrestricted Funds	Restricted Funds	2025 £	2024 £
<b>Income</b>				
WGBA: Hire	420.00		420.00	354.00
Wigtownshire YF's: Hire	90.00		90.00	366.00
D & G Council: Hire	192.00		192.00	96.00
Other Local Hires	154.00		154.00	283.00
Wigtownshire Sports Council	192.00		192.00	174.00
SPS Wayleave	2.13		2.13	2.13
Glen-of-Luce WI: Hire	108.00		108.00	108.00
Foundation Scotland (OLCC)		3000.00	3000.00	3000.00
Wigtownshire Federation SWI				96.00
Easi Obics				6.00
BT/EE Refund				40.64
	<b>1158.13</b>	<b>3000.00</b>	<b>4158.13</b>	<b>4525.77</b>
Reserve: Deposits from 1/1/24				1274.00
Reserve: Deposits from 1/1/25	882.00		882.00	
Interest to 31/12/2024				59.25
Interest to 31/12/2025	54.74		54.74	
<b>Total Income</b>	<b>2094.87</b>	<b>3000.00</b>	<b>5094.87</b>	<b>5859.02</b>
<b>Payments</b>				
Heating Oil		651.01	651.01	733.43
Electricity		227.18	227.18	485.16
Fire Extinguisher Service		129.60	129.60	147.90
D & G Licencing: Gaming		20.00	20.00	
NFU Insurance		823.54	823.54	729.03
ATD Electrical				60.00
BT Broadband: Wifi (DD)		639.60	639.60	651.92
Douglas Dairy Engineers: Paint				97.60
Repairs/Maintenance				258.00
ACPC Ltd: Pest Control		309.60	309.60	
Gastec 24: Repairs to Boiler		477.00	477.00	
		<b>3277.53</b>	<b>3277.53</b>	<b>3163.04</b>
Reserve:Withdraw from 1/1/24				480.00
Reserve:Withdraw from 1/1/25	540.00		540.00	
Cash Payment D & G Licensing				20.00
<b>Total Payments</b>	<b>540.00</b>	<b>3277.53</b>	<b>3817.53</b>	<b>3663.04</b>
<b>Surplus/(Deficit) for the Year</b>	<b>1554.87</b>	<b>-277.53</b>	<b>1277.34</b>	<b>2195.98</b>

# STATEMENT OF BALANCE AT 31-12-2025

	Unrestricted Funds	Restricted Funds	2025 £	2024 £
<b>Bank</b>				
Opening Balance:A/C 00163380	2871.95	2283.01	5154.96	3792.23
Opening Balance:A/C 00364793	4508.83		4508.83	3675.58
	<b>7380.78</b>	<b>2283.01</b>	<b>9663.79</b>	<b>7467.81</b>
Closing Balance:A/C 00163380	4159.68	2005.48	6165.16	5154.96
LESS: O/S Cheque 000369	-129.60		-129.60	
	4030.08		6035.56	
Closing Balance:A/C 00364793	4905.57		4905.57	4508.83
<b>Total</b>	<b>8935.65</b>	<b>2005.48</b>	<b>10941.13</b>	<b>9663.79</b>

**NB: Restricted Fund 2005.48**

Approved by the Trustees and signed on their behalf



APPENDIX 3

# OSCr

Office of the Scottish Charity Regulator

<b>Independent examiner's report on the accounts</b> <span style="float: right;">v2</span>																											
<b>Report to the trustees/members of</b>	Charity name <b>GLEN-OF-HUCE COMMUNITY ASSOCIATION SC10</b>																										
<b>Registered charity number</b>	SC <b>047427</b>																										
<b>On the accounts of the charity for the period</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: center;">Period start date</th> <th></th> <th colspan="3" style="text-align: center;">Period end date</th> </tr> <tr> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> <th></th> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">01</td> <td style="text-align: center;">2025</td> <td style="text-align: center;">to</td> <td style="text-align: center;">31</td> <td style="text-align: center;">12</td> <td style="text-align: center;">2025</td> </tr> </tbody> </table>						Period start date				Period end date			Day	Month	Year		Day	Month	Year	01	01	2025	to	31	12	2025
Period start date				Period end date																							
Day	Month	Year		Day	Month	Year																					
01	01	2025	to	31	12	2025																					
<b>Set out on pages</b>	(remember to include the page numbers of additional sheets)																										
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2006 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.</p>																										
<b>Basis of independent examiner's statement</b>	<p>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.</p>																										
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>																										
<b>Signed:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; height: 30px; vertical-align: bottom;">Name: [Redacted]</td> <td style="width: 50%; height: 30px; vertical-align: bottom;">Date: 24-02-26</td> </tr> </table>						Name: [Redacted]	Date: 24-02-26																			
Name: [Redacted]	Date: 24-02-26																										
<b>Relevant professional qualification(s) or body (if any):</b>																											
<b>Address:</b>																											

## **Notes to the Accounts – for the Year Ended 31 December, 2025**

### **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)

### **Nature and Purpose of funds:**

Unrestricted funds are those that may be used at the discretions 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 Association.

Restricted funds may only be used for specific purposes. Restrictions arise when funds are raised for specific purposes. A grant of £3,000 for year 1 and a further £3,000 for years 2 and 3 will be received in the relevant financial year from the Old Luce Community Council Windfarm Fund. These monies to be restricted towards maintenance and running costs as stipulated by Foundation Scotland who allocate the yearly grant on behalf of the OLCC Windfarm Fund.

## **Glen of Luce Community Association Secretary's Report January 2025 to December 2025**

The hall continues to be used, as in previous years, by the Western Galloway Beekeepers Association, Wigtownshire Sports Council, Riding Club, Easi Obics Classes, SWI' SAC and the Young Farmers.

Maintenance costs were increased a little due to a rodent/boiler issue. This was quickly identified and dealt with.

Following feedback last year, the constitution was reviewed and it was agreed no amendments were required. The process for the induction of new trustees was also discussed, and it was agreed that we would ensure any new trustees would be given a copy of the constitution and of the guidance and good practice for charity trustees.

This is all the more relevant as throughout the year we have had three resignations, for various reasons, and sadly the death of Alan Ramsey, a former chairman and long standing committee member.

Secretary  
Glen of Luce Community Association