

LANGHOLM COMMON RIDING
SCIO No: SC044989

TRUSTEES REPORT FOR YEAR TO 31 DECEMBER 2025

Langholm Common Riding was incorporated by Trust Deed as a Scottish Charitable Incorporated Organisation (SCIO) on 10 July 2014 with the principal object of “promoting, organising and facilitating all traditions, celebrations and activities related to the Langholm Common Riding and running and organising all related Common Riding events for the benefit of the people of Langholm in order to uphold and continue Langholm’s traditions”.

On 14 July 2014 the pre-existing unincorporated organisation “Langholm Common Riding Committee” passed a resolution vesting all of its assets and liabilities and all activities, rights and obligations in Langholm Common Riding SCIO with immediate effect.

Trustees serving since AGM on Monday 17th March 2025:

Kevan Hotson – Chairman
Jamie Fletcher – Vice-Chairman
Lee Earsman
Cyril Johnstone
Katherine Latimer
Michaela Maxwell
Stephen Rae
Ross Mabon – Secretary
Joyce Bell – Treasurer

Joyce Bell, Kenneth Hill, and Thomas Morrison retired by rotation at the AGM. Joyce Bell and Kenneth Hill were available for re-election, and this was proposed and seconded. Michaela Maxwell and Lee Earsman were elected as Trustees.

No remuneration is paid to the Trustees in connection with their role as Trustees but fees are paid to the Secretary/Treasurer and staff for administrative work.

Common Riding Day dawned dull but dry, and Cornet Ewan Patterson was a very proud young man as he entered the Market Place to receive the Burgh Standard.

The support he received from the huge crowds was exceptional, and he went on to carry out his duties in an exemplary manner. He was a credit to himself, his family, and the townsfolk of Langholm, and he has every right to be proud of his achievements.

The events on the Castleholm on Common Riding afternoon were again attended by a huge crowd. There can be very few places where events such as horseracing, athletic games and Cumberland wrestling take place within the same venue.

The closing ceremonies saw packed crowds on Langholm High Street. After handing in the burgh standard, the Cornet thanked the townsfolk of Langholm for giving him the opportunity to fulfil a lifetime ambition. This brought the events of Langholm Common Riding 2025 to a suitable conclusion.

The whole day's events were well organised by the members and stewards, enabling everyone to enjoy their day. A huge amount of preparation goes into Common Riding Day, and all those who helped make the day a success should be congratulated for their hard work.

Common Riding Income of £66,626 in 2025 represented a £2,295 (3.7%) increase on 2024. The highest increase was generated on bar sales of £10,937, a rise of £1,584 (16.9%) year on year. The new chiller trailer purchased in 2025, together with our experienced bar staff improved the running of our refreshment tent. Admission to the Castleholm continues to be the biggest income contributor, total admission income of £24,001 was £970 down on 2024 which reflected the 142 decrease in year-on-year numbers. The higher donations received from gazebos stances in 2025 of £1,020 against £660 last year partially offset the decrease in admission. Sponsorship and Donations were once again our second highest income contributor at £13,141, a 4% increase on last year. We held Castleholm entrance ticket prices, but we did increase the entrance fee to dances in 2025 to £7, with an aim of covering the increased costs of hall hire and dance band. The Election night dance income did cover costs, however with numbers attending the Summer Fair night dance declining, there was a shortfall on this event.

Total expenses of £57,082 were very slightly higher than last year. The most significant saving was £2,226 against Castleholm costs. Although considerable ground works were still undertaken, there were no materials required in 2025, and all time was very generously given voluntarily. Langholm Horse Racing Society donated £300 towards the bar and picnic table hire. The only increase of any significance in the year was on the cost of Common Riding ties, ribbons and rosettes. It becomes increasingly difficult to find manufacturers who can supply these items. However, as with all expenditure our members are working hard behind the scenes to source at most competitive prices.

After depreciation, the annual surplus in 2025 was £7,571, £1,256 higher than in 2024. Members agreed capital investment of £10,798 in the year to purchase a new refrigeration trailer. This investment secures the provision of cool drinks on Common Riding Day well into the future, and hopefully can benefit other local events. Langholm Common Riding renewed the Pavilion 10-year lease agreement with Langholm Cricket Club in 2023. The closing bank balance decreased by £1,545 in the year, but remains in a strong position.

Approved by the Trustees on 02 February 2026



Kevan Hotson
Chairman

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANGHOLM COMMON RIDING

I report on the accounts of the charity for the year to 31 December 2025 which are set out on pages 4 to 6.

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) (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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 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 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.



Date: 02 February 2026

John J Elliot CA
25 Whitaside
Langholm, DG13 0JS

**LANGHOLM COMMON RIDING
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR TO 31 DECEMBER 2025**

INCOMING RESOURCES:

		General fund (Unrestricted)	
		2025	2024
		£	£
FROM CHARITABLE ACTIVITIES -			
Common Riding Day	Admission charges	24,001	24,950
	Gazebo pitch donations	1,020	660
	Stance Fees	580	740
	Refreshment tent sales	10,937	9,353
	Competition entry fees	1,983	1,594
	Programmes	1,946	1,863
	Sponsorship & Donations	13,141	12,638
	Concert & Dances	2,650	2,185
	Memorabilia sales	8,718	8,698
		<u>64,976</u>	<u>62,681</u>
FROM FUNDS -			
	Bank Interest	1,650	1,478
		<u>66,626</u>	<u>64,159</u>
TOTAL INCOMING RESOURCES			

RESOURCES EXPENDED:

		£	£
FROM CHARITABLE ACTIVITIES -			
Common Riding Day	Prize money/sponsorships	13,205	13,508
	Castleholm costs	9,454	11,680
	Refreshment purchases	4,083	3,578
	Ceremonial costs	7,999	7,448
	Catering & entertaining	2,658	2,584
	Insurance	1,609	1,405
	Emblems etc	412	446
	Printing & Advertising	3,959	3,558
	Memorabilia purchases	6,514	5,860
	Administration	1,718	1,768
	Buccleuch Centre rentals	2,964	2,681
	Miscellaneous	2,177	1,974
	Repairs		0
	Bank Charges	329	73
		<u>57,081</u>	<u>56,563</u>
SURPLUS (DEFICIT) BEFORE DEP'N		9,545	7,596
	Plus: Profit on Sale of Assets (Trailer/Grandstand)	682	
	Less: Depreciation	(2,656)	(1,281)
		<u>7,571</u>	<u>6,315</u>
SURPLUS (DEFICIT) FOR YEAR			
	Funds brought forward	£88,966	82,651
	FUNDS CARRIED FORWARD	<u>£96,537</u>	<u>£88,966</u>

**LANGHOLM COMMON RIDING
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**BALANCE SHEET
AS AT 31 DECEMBER 2025**

FIXED ASSETS					At 31/12/25	At 31/12/24
		NBV			NBV	NBV
		BFWD	Additions	Depreciation	CFWD	
Fence,railing & equipment		£3,522		£724	£2,798	£3,522
Bunting		£1,787	£2,953	£590	£4,150	£1,787
Refrigeration Trailer			£10,799	£1,080	£9,719	
Cabin/Chiller cabinet		£970		£262	£708	£970
		£6,279	£13,752	£2,656	£17,375	£6,279
CURRENT ASSETS						
STOCK	Bar				£0	£0
DEBTORS	Langholm Cricket Club				£3,500	£4,000
	Other Prepayments				£4,218	£5,738
BANK	Cumberland Building Society				£46,336	£44,772
	Bank of Scotland				£25,118	£28,227
					£79,172	£82,737
CURRENT LIABILITIES						
					£10	£50
					£79,162	£82,687
NET ASSETS						
					£96,537	£88,966
REPRESENTED BY:						
GENERAL FUND(Unrestricted)						
	Funds B/fwd				£88,966	£82,651
	Surplus(Deficit) for year				£7,571	£6,315
	Fund C/fwd				£96,537	£88,966

Approved by the Trustees and signed on their behalf on 02 February 2026



K Hotson – Chairman



J Bell – Treasurer

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NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR TO 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The Financial Statements have been prepared on the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2005); applicable Accounting Standards, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under appropriate headings.

Fixed Assets

Depreciation is charged at rates to write off each asset over estimated useful life as follows:

Assets vested from Langholm Common Riding Committee -

Fencing, Railing & equipment	10%	book value transferred
Bunting	10%	book value transferred

Purchased assets –

Fencing, Railing & equipment	10%	original cost
Bunting	10%	original cost
Cabin/Chiller cabinet	10%	original cost

2. ACCRUALS BASIS

Accruals basis has been adopted for these accounts.