

The Office of the Scottish Charity regulator

Independent Examiner's Report to the Trustees of The Boggs Holdings Community Association Trust

I report on the accounts of the charity for the year ended 31 December 2024. Charity Number SC052262.

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 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 2006 Accounts Regulations. 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 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
 - 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.

Signed:



Name: Helen Hewson

Address: 25 Vinefields, Pencaitland, East Lothian, EH34 5HD

Date:

26th August 2025

Boggs Holdings Community Association Annual Report

For the year ended 31 Dec 2024

The trustees have the pleasure of presenting their report together with the financial statements for the year ended 31 Dec 2024.

These accounts are a true representation of the financial activity of the Boggs Holdings Community Association in the Financial Year ending 31st Dec 2024.

Michael Everett (Treasurer)



Reference and Administrative Information

Charity Name

Boggs Holdings Community Association

Charity No

SC052262

Address

Boggs Holdings Community Association, c/o Michael Everett, Boggs Farmhouse, Pencaitland, East Lothian EH34 5BD

Current Officials and Trustees

During the year, the officials appointed were:

President: David Fowler (26a)

Secretary: Douglas Scott (No. 22)

Treasurer: Michael Everett (Boggs Farmhouse)

The Committee Members and Trustees were:

Carol Sutherland (No. 27)

Mike Callender (No. 24)

Calum Main (No. 38)

Alistair Gaw (Whinyett)

Cathy Stewart

Elliot Whitehead (No. 23a)

Structure, Governance and Management

Constitution

The Charity converted from a trust to a Scottish Charitable Incorporated Organisation (SCIO) following receipt of approval to do so on 20th January 2023. This conversion took place following the process undertaken in 2022 by members of the committee to change the Association to a SCIO.

The conversion to an SCIO included a change of name of the charity to Boggs Holdings Community Association (BHCA) with a new charity number of SC052262 from the previous name of Boggs Community Association with a charity number of SC016872.

The constitution of the charity was updated in line with a template provided by OSCR. There were no changes made to the purpose or beneficiaries of the charity as a result of the conversion.

Organisational Structure

The Constitution requires the President, Secretary and Treasurer to be elected from the membership each year. Election of the office bearers takes place at the AGM and any of the office bearers may be re-elected if approved by the meeting.

Objectives and Activities

Charitable Purposes

Our purposes, as set out in our constitution, are to promote the health and well-being of the inhabitants of the Boggs Community and to manage and maintain the Boggs Community Hall for activities which benefit the Boggs Holdings Residents and the wider community.

Summary of the main activities in relation to these objects

The main activity of the association and its management is:

To set the forward goals for the Association, including developing a calendar of Community Events, promoting safety and security of residents, maintaining and upgrading the Community Hall, increasing the number of groups using the hall and increasing awareness of the association through social media.

Achievements and performance

Increase Hall Usage – In 2024, the usage of the hall continued to increase with regular users providing a good level of steady income. The Hall has been extensively used during the year, with events on most days of the week. The main users are the Bounce Classes, other health and fitness classes, Country Dancers, Dog Training, Occasional Parties.

A Ceilidh for the Boggs Community on January 18th. A defibrillator was purchased and fitted to the external wall of the Hall and training in the use of the defibrillator provided by St John Ambulance. A variety of meetings, including BHCA Committee Meetings to discuss developments in Boggs Holdings in the East Lothian Planning system.

Hall Maintenance - The hall continued to be well cared for throughout the year and the charity had sufficient funds to undertake significant maintenance activities. Repairs and maintenance were undertaken to the Hall during the year, as well as regular cleaning and grass and hedge cutting. Maintenance activities included repair of the

emergency doors and the installation of new lighting and decoration of the stage and removal of the two old, non-functional pianos.

Brief statement of the charity's policy on reserves: At the end of 2024 the cash funds and held by the BHCA amounted to £11,603.42, which is an increase from the previous year as a result of a surplus for the year of £1,782.09. This surplus was achieved despite the purchase of a defibrillator for use by the community and the continued high cost of electricity. Although comfortable with the current level of reserves, the Committee continue to focus on building the reserves of the BHCA to allow it to continue to deliver its charitable purposes including the upkeep and maintenance of the Community Hall.

A legal process is to be commenced to wind up the Boggs Community Association and to transfer the legal title of the Hall and the land on which it stands to the Boggs Holdings Community Association.

Statement of Receipts and Payments for the year ended 31 Dec 2024

	Year ended 31/12/2024	Year ended 31/12/2023	Year ended 31/12/2022
Receipts			
Rent from hire of hall	5,480.00	5,350.00	4,282.50
Donations	734.00	1,033.50	355.50
Membership	660.00	590.00	770.00
Bank interest	16.19	11.37	0.61
Fundraising	367.53	2,004.09	-
Total receipts	7,257.72	8,988.96	5408.61
Payments			
Hall running costs	2,892.96	2,147.47	2,163.71
One time maintenance	1,041.37	2,499.05	1,446.01
Purchase of equipment	1,228.50	-	90.00
Fundraising costs	312.80	1,260.18	-
Total payments	5,475.63	5,906.70	3,699.72
Surplus for the year	1,782.09	3,082.26	1,708.89

Statement of Balances 31 Dec 2024

	Total 2024	Total 2023	Total 2022
Opening cash in hand	<u>9,821.33</u>	<u>6,739.07</u>	<u>5,030.18</u>
Surplus for the year	<u>1,782.09</u>	<u>3,082.26</u>	<u>1,708.89</u>
Closing cash at bank	<u>11,603.42</u>	<u>9821.33</u>	<u>6,739.07</u>

Bank and Cash Balances

RBS current	10,470.31	8,704.41	5,633.52
RBS savings	1,133.11	1,116.92	237.48
NS&I savings	-	-	868.07
Total Assets	<u>11,603.42</u>	<u>9,821.33</u>	<u>6,739.07</u>

Other Assets

Cooker and tables	2,500.00	2,500.00	2,500.00
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Donations and Costs

	Total 2024	Total 2023	Total 2022
3. Donations			
Pencaitland Community Council	500.00	800.00	150.00
East Lothian Lottery	234.00	233.50	205.50
Total	734.00	1,033.50	355.50

4. Cost of Charitable Activities

Independent examiner	100.00	Independent examiner	100.00	Independent examiner	
PRS for Music	158.40	PRS for Music		PRS for Music	259.51
Fire Extinguisher service	69.60	Fire Extinguisher service	66.00	Fire Extinguisher service	62.40
Electricity	1,745.32	Electricity	1,054.80	Electricity	638.55
Insurance	598.75	insurance	582.66	Insurance	1,139.21
Sundry Items	220.89	Sundry Items	344.01	Sundry items	86.03
Toilet Refurbishment		Toilet Refurbishment	485.00	Toilet Refurbishment	281.64
Kitchen Plumbing Repair	279.07			Kitchen plumbing repair	36.98
Electrical repairs	56.40	Electrical repairs	294.98	Electrical repairs	551.59
				Plumbing repairs	371.81
		Drainage work	1,554.85	Drainage work	182.00
		Roof repairs	139.25		
Painting	705.90	Painting	24.97		
Fund raising costs	312.80	Fund raising costs	1,260.18		
Total	4,247.13	Total	5,906.70	Total	3,609.72

5. Cost of purchasing fixed assets

				CO2 Fire Extinguisher	90.00
Defibrillator	1,219.00				
Fire Blanket	9.50				
Total	1,228.50	Total	5,906.70	Total	3,699.72