

PORT WILLIAM COMMUNITY ASSOCIATION
Scottish Charity No. SC043830

Accounts for the year ended

31 October 2025

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

PORT WILLIAM COMMUNITY ASSOCIATION

Reference and Administrative Information for the year ended

31 October 2025

Registered Charity No:

SC043830

Trustees:

Mrs Davina Kiltie
Mr Daniel Richard Dean
Ms Fiona Broll
Mrs Annette Reeves

Contact Address:

Mrs A Reeves
Lochside of Elrig Cottage
Elrig
Port William
Newton Stewart
DG8 9RG

Accountants:

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Bankers:

Bank of Scotland
37 Albert Street
Newton Stewart
DG8 6EF

PORT WILLIAM COMMUNITY ASSOCIATION

Trustees Annual Report for the year ended.

31 October 2025

The trustees present their annual report together with the accounts for the year ended 31 October 2025.

Structure, Governance and Management

The charity (Scio) is administered in accordance with its constitution adopted by the committee on 28 March 2013. The constitution was reviewed on 27 April 2017 and no changes were made. The constitution is currently under review and will be completed by early 2027.

The business of the group shall be transacted by the trustees and the management committee elected at the AGM by the members. Members of the committee will serve one year. Retiring members are eligible for re-election.

The trustees keep under review the major risks to which it may be exposed.

Objectives and Activities

The purpose of Port William Community Association SCIO shall be to benefit inhabitants of the village of Port William within the Parish of Mochrum, and as defined by the postcode areas of DG8, without distinction of age, gender, sexuality, political, religious, or other options by:

- The advancement of citizenship or community development and the promotion of civic responsibility and pride and working with the voluntary sector and other charities.
- The provision of recreational facilities and organisation or recreational activities which are available to members of the public at large.
- To continue to act for the betterment of the village and surrounding area.
- To purchase additional commercial Christmas Decorations to be displayed in The Square, Port William and to hold an event for the switching on of the lights and the provision of refreshments.
- To continue to hold festive events for children and young people.
- To continue to build on the success of previous Carnival Weeks and providing a variety of events to cater for all age groups as a way of drawing tourists/visitors to the village for the benefit of local businesses.
- To act as convenor for any national celebrations which the village wishes to participate in.
- To upgrade and replace existing equipment i.e. tables, chairs, bar-b-que and sound equipment and other items needed for events.

Kings Green Caravan Park

- To upgrade facilities to maintain the sites current AA rating and to developing part of the toilet block to offer accessible showering facilities which should facilitate the number of pitches that we hold.
- To upgrade and replace the park furniture
- To update the aesthetic appearance of the site over the next 5 years.

PORT WILLIAM COMMUNITY ASSOCIATION

Trustees Annual Report for the year ended.

31 October 2025 (Cont)

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Achievements and Performance and Future Plans

Over this financial year we have put on several successful events including a Hogmanay Dance, Easter Egg Hunt, VE Day celebrations, Carnival Week and others. These events have been well attended, and we will continue to plan for similar events to strive to make Carnival Week more Successful

Plans are in place so at the start of the next financial year significant improvements will be made at the Kings green Caravan Park, this includes full renovation of the ladies and gents toilet and showering facilities, a purpose built disables washroom (including showering, hand washing and toilet facilities) and the relocation of the dish washing laundry facilities

Financial Review

Total receipts for the period were £95,721 (2024: £68,328)

The charity had a surplus for the year of £25,392 (2024: deficit £8,540)

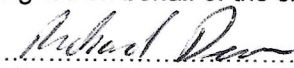
Reserves Policy

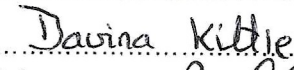
It is the trustee's policy to hold reserves of approximately six months expenses £30,000 so that in the event of a significant drop in income the charity can maintain its current level of activities for a reasonable period until replacement funding is obtained. At the year end the charity held unrestricted cash funds of £106,131 which exceeds approximately 6 months expenses.

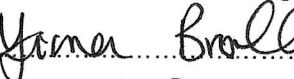
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees.

 Mr D R Dean

 Mrs D Kiltie

 Ms F Broll

 Mrs A Reeves

Date..... 15/12/26

PORT WILLIAM COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 October 2025, which are set out on pages 4 to 8.

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) 2005 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.

Basis of independent examiner's statement

My examination is carried out in accordance with the 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 accounts.

Independent examiner's qualified statement

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirement.
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met.
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



22/6/26

Lesley Carnochan CA.
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

PORT WILLIAM COMMUNITY ASSOCIATION

Receipts and payments account for the year ended 31st October 2025

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
<u>Receipts</u>					
Donations			631	631	850
Receipts from fundraising activities			-	-	-
Receipts from charitable activities					
- Caravan Park		-	50,124	50,124	37,052
- Carnival		-	32,745	32,745	26,585
- Galas & events		-	1,461	1,461	1,208
- Christmas tree fund		1,828	-	1,828	844
- Statue fund		493	-	493	-
- Defib fund		8,153	-	8,153	-
- Other income		-	-	-	493
- Gardeners group		231	-	231	212
Bank interest		-	55	55	1,084
Total receipts		<u>10,705</u>	<u>85,016</u>	<u>95,721</u>	<u>68,328</u>
<u>Payments</u>					
Payments for fundraising activities					
- Caravan park	2	-	30,497	30,497	30,822
Payments for charitable activities					
- Carnival	3	-	29,370	29,370	25,576
- Events	4	-	1,224	1,224	867
- Community Events	5	-	1,766	1,766	1,159
- Festive	6	984	-	984	1,214
- Gardeners group	7	207	-	207	79
- Statue fund	8	476	-	476	-
Governance costs	9	-	5,805	5,805	2,185
Purchase of Chairs and Printer		-	-	-	6,118
Purchase of fixed assets (Shed)		-	-	-	8,848
Total payments		<u>1,667</u>	<u>68,662</u>	<u>70,329</u>	<u>76,868</u>
Transfers UR/R		-	2,209	-	-
Excess/(deficit) of receipts over payments		£ <u>9,038</u>	£ <u>18,563</u>	£ <u>25,392</u>	£ <u>(8,540)</u>

PORT WILLIAM COMMUNITY ASSOCIATION

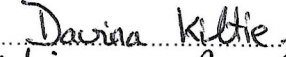
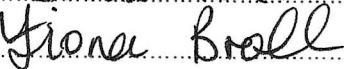
Statement of Balances

as at 31st October 2025

	<u>2025</u>	<u>2024</u>
Bank balance		
Opening balance - Bank accounts	94,855	103,395
- Movement in year	<u>25,392</u>	<u>(8,540)</u>
	<u>120,247</u>	<u>94,855</u>
 Closing balance - BOS a.c 00371930 - Treasurers Account	 3,841	 4,072
- BOS a.c 10003163 - Instant Access	103,132	25,443
- BOS a.c 10465469 - Gardeners Club	703	679
- BOS a.c 06001349 - Statue Fund	4,416	4,399
- BOS a.c 00215339 - Caravan Park	-	4,471
- BOS a.c 10041960 - Savings Account	-	55,791
- BOS a.c 10112264 - Defibrillator Account	<u>8,155</u>	<u>-</u>
	<u>120,247</u>	<u>94,855</u>
 Other assets		
Fixed assets - Association	4,177	5,147
Fixed assets - Caravan Park	166,772	168,256
 Total funds	<u>291,196</u>	<u>268,258</u>

The accounts were approved by the trustees on.....

For and on behalf of the trustees


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.....

Mr D R Dean

Mrs D Kiltie

Ms F Broll

Mrs A Reeves

PORT WILLIAM COMMUNITY ASSOCIATION

Notes to the Accounts for the year 31st October 2025

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Payments for Fundraising Activities - Caravan Park

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
Telephone	-	789	789	506
Insurance	-	2,094	2,094	1,868
Ground maintenance	-	7,946	7,946	3,817
Repairs & renewals	-	786	786	5,322
Postage, stationery & Advertising	-	622	622	503
Electricity	-	6,751	6,751	8,464
Water rates	-	289	289	1,090
Sundry exps	-	2,299	2,299	1,663
Bank charges	-	299	299	7
Warden costs	-	8,622	8,622	7,582
	-	<u>30,497</u>	<u>30,497</u>	<u>30,822</u>

3 Payments for Charitable Activities - Carnival

Carnival Event	-	29,370	29,370	25,511
Rent	-	-	-	65
	-	<u>29,370</u>	<u>29,370</u>	<u>25,576</u>

4 Payments for Charitable Activities - Galas & Events

Band/ singer	-	720	720	600
Bouncers	-	160	160	140
Hall	-	90	90	82
Licence	-	20	20	20
Sundry	-	195	195	25
Refreshments / selection boxes	-	39	39	-
	-	<u>1,224</u>	<u>1,224</u>	<u>867</u>

5 Payments for Charitable Activities - Community Events

Port William Bowling Club	-	-	-	1000
Projector Hire	-	-	-	5
Poppy Appeal	-	139	139	100
Crohns & Colitis	-	-	-	54
Easter	-	107	107	-
Cancer charity	-	20	20	-
Muga Football	-	500	500	-
Port William Parents & friends	-	500	500	-
Alzheimers Society	-	500	500	-
	-	<u>1,766</u>	<u>1,766</u>	<u>1,159</u>

PORT WILLIAM COMMUNITY ASSOCIATION
Notes to the Accounts for the year 31st October 2025 Cont

8 Restricted and General Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance</u>
Gardeners Group Fund (R)	679	231	(207)		703
Statue Fund (R)	4,399	493	(476)		4,416
Christmas Tree (R)	-	1,828	(984)		844
Defibrillator Fund (R)	-	8,153	-		8,153
Carnival Week Fund (UR)	2,209	-	-	(2,209)	-
General Fund (UR)	<u>87,568</u>	<u>85,016</u>	<u>(68,662)</u>	<u>2,209</u>	<u>106,131</u>
	<u>94,855</u>	<u>95,721</u>	<u>(70,329)</u>	<u>-</u>	<u>120,247</u>

Gardeners Group Fund is to be used for village planting project

Statue Fund is for the future maintenance of the village statue

Christmas Tree this was awarded to 3 villages (funds held in current account)

Defibrillator Fund this was received from PWFR when they wound up and the funds are for the upkeep of the local defibrillator units

Carnival Week Fund is to go towards various expenses of the week. As this is an unrestricted fund it was decided by the trustees to transfer it into the General fund

The General Fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objectives.