Lendalfoot Community Association Limited

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2026

Parris & McNally Ltd
6 Crofthead Road,
Prestwick
South Ayrshire
KA9 1HW
GB

Company Number: SC289259
Charity Number: SC037049

CONTENTS

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	P Andrews E J Paton E A Grieve Helen McGinlay (Resigned 4 November 2025) I Melville (Resigned 31 October 2025) I S Stewart I Wilson
Charity Number in Scotland	SC037049
Company Registration Number	SC289259
Registered Office and Principal Address	Lendalfoot Community Hall Lendalfoot Ayrshire KA26 0JF Scotland
Independent Examiner	Parris & McNally Ltd 6 Crofthead Road, Prestwick South Ayrshire KA9 1HW GB

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2026

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2026.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Lendalfoot Community Association Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2026.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The core charitable activities of the organisation are the ownership, operation and maintenance of Lendalfoot Village Hall making the Village Hall for the benefit of the local community. The Association hosts a variety of events open to all in the community of Lendalfoot and its environs. The Village Hall is also available for a very modest charge to a variety of groups and to families in the community seeking to host private parties. To defray costs the Association seeks to let out the Schoolhouse which is within the curtilage of the Village Hall but forms a separate residence with a private garden.

Structure, Governance and Management

Structure

The board has regular monthly meetings where it deals with all financial matters relating to its objectives along with all other aspects of its objectives.

Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Composition of the Board and Board Appointment Process

The Directors anticipate liaising with other organisations and individuals where this will be of general benefit to the Lendalfoot community. This includes Colmonell & Lendalfoot Community Council who hold some of their meetings in the Village Hall and South Ayrshire Council who have use of the Village Hall as a polling station without charge.

The Board is made up of members of the local community and are all unpaid volunteers, their continued support and contribution enables the ongoing delivery of this much needed asset for the local area.

Directors are appointed to the Board by the membership at an Annual General Meeting. Three Directors must stand down each year at an AGM, indicating whether they are putting themselves up for re-election or not. The Directors standing down working on a three year rota. Where there is a vacancy between Annual General Meetings then members may be co-opted to the Board, however they must also put themselves up for re-election at the next Annual General Meeting.

Review of Achievements and Performance

We are still afloat after a hard year, getting the Schoolhouse ready for occupation again and having to re-carpet and paint throughout.

We have had two short-term occupancies. The house has been unoccupied this past month, but hopefully we will secure a tenant soon.

We have held a couple of very successful bingo nights, which the Z1 Youth Trust run, and they receive half of the ticket money.

We held our annual Christmas Senior Citizens Lunch, which was well attended by the Lendalfoot population, as well as the children's party, with 12 children attending and a visit from Santa. These events would not have transpired without the help of grants from Colmonell and Lendalfoot Community Council.

The Burns Supper was a laid-back event and was catered for by the ladies of the Board, with very little money being spent.

We have donated monies to CAN in Girvan and twice to the Girvan Youth Trust.

We look forward to the next year and hope that it will be a success.

Financial Review
The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of £344,074 (2025 - £358,054) and liabilities of £351 (2025 - £618). The net assets of the charity have decreased by £(13,713).

Reserves Position and Policy

Reserves Policy
The Directors have the power to invest in such assets as they see fit. The organisation keeps enough in reserves to ensure that it can continue running for a period of six months without any impact on services delivered to the community. At present, the cost of six months would equate to approximately £7,000 (made up of £1,000 of insurance, £1,200 of electricity, £100 for gas, and the remaining balance of £4,700 for essential repairs and maintenance).

The key priorities are as follows:

- The core charitable activities of the organisation are the ownership, operation and maintenance of Lendalfoot Village Hall for the benefit of the local community. The Association hosts a variety of events open to all members of the community in Lendalfoot and the surrounding area. The Village Hall is also available for a very modest charge to a variety of groups and to families within the community wishing to host private functions. To help defray costs, the Association seeks to let the Schoolhouse, which is situated within the grounds of the Village Hall but forms a separate residence with its own private garden.

Directors
The directors who served throughout the financial year, except as noted, were as follows:

P Andrews
E J Paton
E A Grieve
Helen McGinlay (Resigned 4 November 2025)
I Melville (Resigned 31 October 2025)
I S Stewart
I Wilson

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Staff Training and Development
Training and relevant information on Lendalfoot Community Association is given to new Directors in conjunction with South Ayrshire Council Community Education Department. This is in addition to an OSCR Trustee information pack. In the recent past the Directors received a training session on the role and duties of company directors.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Lendalfoot Community Association Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 11/06/26 and signed on its behalf by:

E J Paton
Trustee

Lendalfoot Community Association Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF DIRECTORS' RESPONSIBILITIES
for the financial year ended 31 March 2026

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 11/06/26 and signed on its behalf by:

Ed J Paton

E J Paton
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF LENDALFOOT COMMUNITY ASSOCIATION LIMITED

We have examined the financial statements of the charity for the financial year ended 31 March 2026, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Colin McNally
PARRIS & MCNALLY LTD
6 Crofthead Road,
Prestwick
South Ayrshire
KA9 1HW
GB

Date: 11/06/26

Lendalfoot Community Association Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2026

	Notes	Unrestricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Total Funds 2025 £
Income					
Donations and grant income	3.1	2,200	2,200	100	100
Charitable activities					
- Events, House rent & Hall rents	3.2	5,917	5,917	9,324	9,324
Total income		8,117	8,117	9,424	9,424
Expenditure					
Charitable activities	4.1	21,830	21,830	19,233	19,233
Net income/(expenditure)		(13,713)	(13,713)	(9,809)	(9,809)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(13,713)	(13,713)	(9,809)	(9,809)
Reconciliation of funds:					
Total funds beginning of the year	9	357,436	357,436	367,245	367,245
Total funds at the end of the year		343,723	343,723	357,436	357,436

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Lendalfoot Community Association Limited

(A company limited by guarantee, not having a share capital)
Company Number: SC289259

BALANCE SHEET

as at 31 March 2026

	Notes	2026	2025
		£	£
Fixed Assets			
Tangible assets	6	**342,284**	349,269
Current Assets			
Cash at bank and in hand		**1,790**	8,785
Creditors: Amounts falling due within one year	7	**(351)**	(618)
Net Current Assets		**1,439**	8,167
Total Assets less Current Liabilities		**343,723**	357,436
Funds			
General fund (unrestricted)		**343,723**	357,436
Total funds	9	**343,723**	357,436

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 11/06/26 and signed on its behalf by

E J Paton

E J Paton
Trustee

1. GENERAL INFORMATION

Lendalfoot Community Association Limited is a company limited by guarantee incorporated in the Scotland. The registered office of the charity is Lendalfoot Community Hall, Lendalfoot, Ayrshire, KA26 0JF, Scotland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2026 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

F&F	15% Reducing balance
Land and buildings freehold	0%

Investment properties
Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Statement of Financial Activities as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Statement of Financial Activities.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption.

3. INCOME

3.1 DONATIONS AND LEGACIES	**Unrestricted Funds**	**Restricted Funds**	**2026**	2025
	£	**£**	**£**	£
Donations and legacies	**2,200**	**-**	**2,200**	100

Lendalfoot Community Association Limited
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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2026	2025
		£	£	£	£
	Income from charitable activities:				
	House rent, hall hire and events income	**5,917**	**-**	**5,917**	9,324

4.	EXPENDITURE					
4.1	**CHARITABLE ACTIVITIES**	**Direct Costs**	**Other Costs**	**Support Costs**	**2026**	2025
		£	£	£	£	£
	Expenditure on charitable activites	**-**	**21,830**	**-**	**21,830**	19,233

5.	NET INCOME	2026	2025
		£	£
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	**6,986**	7,128

6. TANGIBLE FIXED ASSETS

	Investment properties	Total
	£	£
Cost		
At 31 March 2026	470,000	470,000
Depreciation		
At 1 April 2025	-	120,731
Charge for the financial year	-	6,985
At 31 March 2026	-	127,716
Net book value		
At 31 March 2026	**470,000**	**342,284**
At 31 March 2025	470,000	349,269

The Charity owns the Public Hall and the adjacent House.

7.	CREDITORS	2026	2025
	Amounts falling due within one year	£	£
	Accruals and deferred income	**351**	618

8. RESERVES

	Funds		Total
	£	£	£
At the beginning of the year	(13,735)	371,171	357,436
Deficit for the financial year	(13,713)	-	(13,713)
At the end of the year	**(27,448)**	**371,171**	**343,723**

9. FUNDS

9.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2024	367,245	367,245
Movement during the financial year	(9,809)	(9,809)
At 31 March 2025	357,436	357,436
Movement during the financial year	(13,713)	(13,713)
At 31 March 2026	**343,723**	**343,723**

9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2026 £
Unrestricted funds					
Unrestricted General	357,436	8,117	21,830	-	343,723
Total funds	**357,436**	**8,117**	**21,830**	**-**	**343,723**

9.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	342,284	1,790	**(351)**	343,723
	342,284	**1,790**	**(351)**	**343,723**

10. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

LENDALFOOT COMMUNITY ASSOCIATION LIMITED

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

Lendalfoot Community Association Limited
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2026

	Schedule	2026 £	2025 £
Income		**8,117**	9,424
Cost of generating funds	**1**	**(11,426)**	(10,966)
Gross deficit		**(3,309)**	(1,542)
Charitable activities and other expenses	**2**	**(10,404)**	(8,267)
Net deficit		**(13,713)**	(9,809)

Lendalfoot Community Association Limited
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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 March 2026

	2026	2025
	£	£
Cost of Generating Funds		
Depreciation	**6,986**	7,128
Light, heat and power	**2,356**	2,130
Insurance	**2,084**	1,708
	11,426	10,966

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2026

	2026	2025
	£	£
Expenses		
Repairs and maintenance	7,599	2,642
Travelling and entertainment	1,218	3,186
Legal and professional	1,116	2,223
Accountancy	84	(325)
General expenses	389	411
Grants awarded/(withdrawn)	-	130
	10,404	8,267