
Annual Return Accounts Required



An annual return has been submitted for SC046181 (Aberfeldy Community Putting Green (SCIO)) without accounts.

Accounts should be sent to OSCR by your deadline date (your deadline for providing accounts is 9 months after your accounting period end date). Guidance on charity accounting can be found [here](#).

If your deadline date has passed, you should send the accounts to OSCR as soon as possible. Your return will not be processed and the charity's Scottish Charity Register entry will not be updated until satisfactory accounts are received.

You can send your accounts by:

1. Attaching them to an email sent to info@oscr.org.uk. The email must include the reference number SC046181.2024.1
2. Posting them to:

The Scottish Charity Regulator (OSCR)
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

When you post your accounts for your annual return, please print off this email and include it with your accounts. If you do not have a printer, you can handwrite the following reference number on the front page of your accounts : SC046181.2024.1

For future annual returns, you will see an option to upload your accounts online when submitting the information using OSCR Online. If you choose this option, your return will be processed quicker.

Thanks

OSCR

Statement of Receipts and Payments – For the Year Ended 31
December 2024

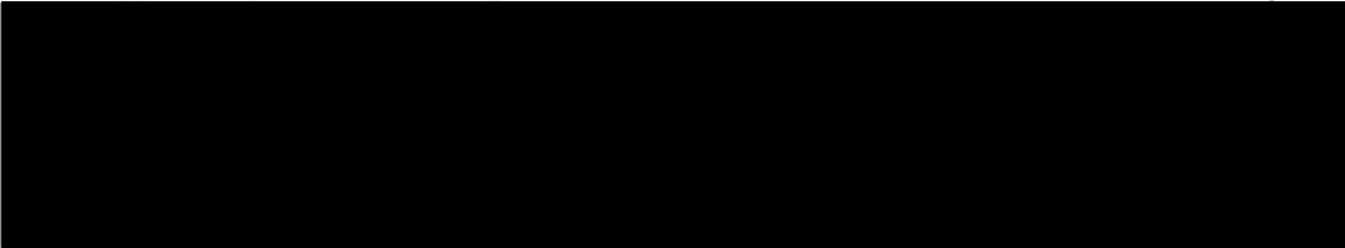
| Receipts | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
|---|-------------------------------|-----------------------------|-------------------|-------------------|-------------------|
| Trading Receipts (income from Fees) | 7559 | | 7559 | 11,961 | 11,995 |
| Grants | ----- | | ----- | ----- | ----- |
| Perth & Kinross Council Comfort Scheme Donations | 700 | | 700 | 1,000 | 1,000 |
| | 403 | | 403 | 492 | 497 |
| Total Receipts | 8,662 | | 8,662 | 13,453 | 13,492 |
| Payments | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
| Trading Payments | 1,188 | | 1,188 | 1,730 | 1,447 |
| Payments Relating to Charitable Activities | 8,061 | | 8,061 | 12,290 | 12,371 |
| Donations Made | ----- | | ----- | ----- | 6,210 |
| | 9,249 | | 9,249 | 14,020 | 20,028 |
| Surplus/(Deficit) for the Year | (587) | | (587) | (567) | (6,536) |

Statement of Balances – As at 31 December 2024

| Funds Reconciliation | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
|---|--------------------|------------------|------------|------------|------------|
| Cash at Bank & In Hand 31/12/23 | 17,595 | | 17,595 | 18,162 | 24,698 |
| Surplus/(Deficit) for Year | (587) | | (587) | (567) | (6,536) |
| Cash at Bank & In Hand 31/12/24 | 17,008 | | 17,008 | 17,595 | 18,162 |
| Bank and Cash Balances | | | | | |
| Bank deposit account | | | | | |
| Other Assets (unrestricted fund) | | | | | |
| Liabilities (unrestricted fund) | | | | | |

The Notes of pages 7 & 8 form an integral part of these accounts.

Approved by the Trustees and signed:



Date: 21/5/25

Notes to the Accounts – As at 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion 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 club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

The Putting Green’s insurance policy includes Trustee Indemnity Insurance for all its Trustees. No other remuneration was paid to the Trustees during the year 2024.

| 4 Grants Received | Unrestricted Funds | Restricted Funds | Total 2024 |
|--------------------------|-----------------------|---------------------|-----------------------|
| None | | | |
| | | | |
| | | | |
| | | | |

| 5 Cost of Charitable Activities | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
|--|---------------------------|-------------------------|-------------------|-------------------|-------------------|
| Co-Ordinator Salaries | 4230 | | 4230 | 5,805 | 5,940 |
| Insurance | 491 | | 491 | 479 | 426 |
| Utilities | 715 | | 715 | 1,436 | 610 |
| Clothing | --- | | --- | --- | 293 |
| Putting Green Maintenance | 45 | | 45 | 1,140 | 680 |
| Putting Green Equipment | 383 | | 383 | 1,327 | 1,480 |
| Entertainment | 963 | | 963 | 790 | 905 |
| Volunteer Thank You Petrol/Oil | 45 | | 45 | 55 | 66 |
| Postage/Stationery/Printing | 210 | | 210 | 174 | 179 |
| Volunteer Expenses | 328 | | 328 | 193 | 560 |
| Cost of Fundraising | 94 | | 94 | 102 | 234 |
| Governance Costs | 34 | | 34 | 72 | 53 |
| Domestic Rates & Permits | 80 | | 80 | 80 | 80 |
| BT Wifi | 365 | | 365 | 438 | 295 |
| Advertising | --- | | --- | 29 | 70 |
| Training | --- | | --- | --- | --- |
| Petty Cash | 78 | | 78 | 170 | 500 |
| TOTAL | 8061 | | 8061 | 12,290 | 12,371 |

| 6 Donations Made | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
|-------------------------|---------------------------|-------------------------|-------------------|-------------------|-------------------|
| None | --- | --- | --- | --- | 6,210 |

| 7 Governance Costs | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 | Total 2022 |
|------------------------------|---------------------------|-------------------------|-------------------|-------------------|-------------------|
| Locus Breadalbane Ltd | 34 | | 34 | 72 | 53 |

Independent Examiner's Report

For the year ended 31 December 2024

Independent Examiner's report to the Trustees of Aberfeldy Community Putting Green

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulation 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with 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)(c) of the 2005 Act and Regulation 4 of the 2006 Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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: 27.04.2025

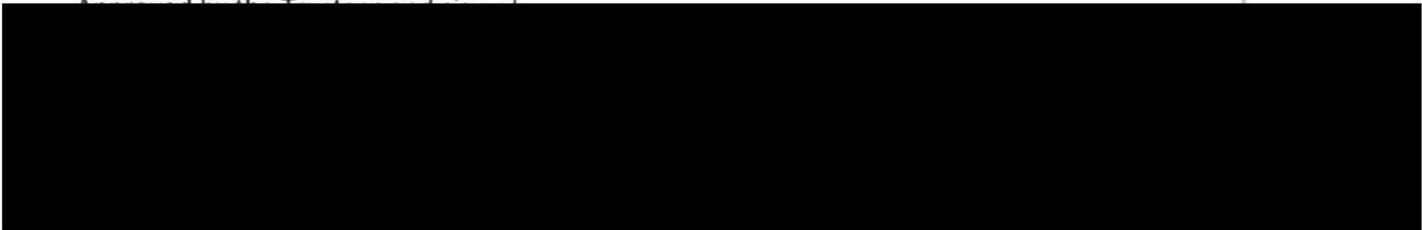
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The Notes of pages 7 & 8 form an integral part of these accounts.



Date: 2/5/25

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1 Basis of Accounting

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- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 27.4.2025