AUCHENBLAE PARKS COMMITTEE

Charity Number: SC052324

(A Scottish Charitable Incorporated Organisation)

Report of the Trustees and Financial Statements

for the year to 31 December 2025

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Report of the Trustees for the Year Ended 31 March 2025

The trustees are pleased to present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) second edition (October 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Auchenblae Parks Committee is a Scottish Charitable Incorporated Organisation and was registered as a charity on 14th February 2023. The charity is governed under the terms of a constitution.

Recruitment and appointment of new trustees

The charity trustees are appointed by the board to form a committee who govern the organisation and give their time free to the operation of the charity. The minimum number of trustees is 5 and the maximum number is 15.

All trustees appointed since the previous Annual General Meeting (AGM) and one third of remaining trustees shall retire from office at the end of the AGM and are deemed to have been re-elected at the next board meeting unless they advise the board that they do not wish to be re-appointed or a resolution for their re-appointment is not carried.

New trustees receive an induction pack containing the constitution, recent minutes, key policies, and an overview of the charity's activities and assets. An induction meeting is held with the Chair and Bookkeeper to explain trustee duties, decision-making processes, and current priorities. Trustees are encouraged to read OSCR's guidance for charity trustees and attend relevant training opportunities. Ongoing support and refresher guidance are provided at committee meetings throughout the year.

Organisational Structure and Decision Making

There is an Annual General Meeting at which the trustees act in their capacity as members to fulfil their statutory responsibilities under the constitution. Full meetings of trustees are normally held monthly with no meetings in July or December during the year.

The committee is responsible for the oversight of the facilities operated by the charity with convenors assigned to each asset to allow for easier management of ongoing projects, maintenance, etc.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Fundraising

Auchenblae Parks Committee does not employ professional fundraisers and has not sought to register with the Fundraising Regulator but complies where necessary with all the relevant sections of the Fundraising Regulator's Code of Fundraising Practice.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes are to provide recreational facilities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, being the residents of the village of Auchenblae and the surrounding area, together with any visitors to the village or the surrounding area, by holding, maintaining and enhancing a wide range of recreational facilities located within the village of Auchenblae.

Activities

The main activities carried out by the charity in order to fulfil these purposes are the provision of an outdoor park area (The Den), football pitch, bike pump track, bowling green, tennis courts, adventure playground and toddlers playpark , golf course and public toilets. We provide these facilities through several means. We raise funds through grants that are applied for throughout the year. The golf course also gives us an income stream that allows us to employ groundspeople for the facilities upkeep, grass cutting, repairs and helps us to maintain these areas. We have plans to improve and update the existing facilities as well as securing existing infrastructure that requires ongoing maintenance, e.g. bridges, paths and roads.

Report of the Trustees for the Year Ended 31 March 2025 continued

Public Benefit
The Trustees have due regard for the public benefit guidance of the Office of the Scottish Charities Regulator (OSCR) in deciding what activities the charity should undertake. All the activities of the charity are undertaken to further its charitable purposes for the public benefit.

The Trustees regularly review the activities of the charity and look at the successes and challenges experienced to help ensure planned future activities bring public benefit and contribute positively to the aims and objectives set.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance for the Year
During the year the Committee continued to maintain and improve the facilities under its care. Income remained stable, supported by strong golf course activity and community donations, while increased operational costs were managed effectively to ensure a positive year-end position.

Progress was made across several assets, including new lighting in the Den, ongoing woodland management, and preparations for the all-weather tennis court upgrade. Two community clean-up days supported the upkeep of the Den and encouraged wider volunteer involvement.

The golf course maintained strong membership levels and benefited from improvements such as a new putting area and additional parking. Free youth coaching continued to attract good participation. Morgan Park remained a well-used venue for competitions and training, with further enhancements under consideration.

The Committee continued to work collaboratively with local groups, including supporting another successful Gala Week. The contribution of staff, volunteers and community partners remains central to the effective management of the facilities.

Contribution of volunteers
There are volunteers working continuously to repair and maintain the assets. We also have “Den Days” where volunteers from the village come in and give a major tidy up and help with repairs/painting etc.

Volunteers run the children’s golf lessons at the golf course. Volunteers also help run the football training at the pitch and are involved in organising tournaments.

FINANCIAL REVIEW

Investment policy and objectives
Monies raised in the form of donations and grants from outside sources is ringfenced and used to improve/repair the infrastructure of the assets. Overheads are met from golf course income from members/visitors fees and shop sales.

Reserves policy
It is not the intent of the Trustees to accumulate funds but rather to deploy available funding to finance the activities which will lead to delivery of the purposes, subject to maintaining a reasonable level of working capital. The committee examines the charity’s requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not invested in tangible fixed assets held by the charity should be between 3 and 6 months of expenditure. The current unrestricted balance is significantly higher as a result of the receipt of £100,000 from the sale of land for mast erection during the year.

Financial Position
The balance of total funds held at 31 December 2025 was £401,776 (2024 - £268,760) of which £75,967 (2024 – £56,269) was restricted and £325,809 (2024 - £212,491) was unrestricted. £142,192 (2024 - £21,202) are regarded as free reserves, after allowing for funds tied up in tangible fixed assets, deduction of amounts repayable and commitments to restricted activity spend.

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.

Report of the Trustees for the Year Ended 31 March 2025 continued

FUTURE PLANS

The Committee will continue to focus on maintaining and improving the facilities under its stewardship. Priorities for the coming year include delivery of all-weather tennis court upgrade and further progress toward reopening the public toilets, subject to volunteer support and fundraising. Ongoing woodland management and continued improvements within the Den, including community clean-up activity, will remain key areas of work.

At the golf course, the Committee will monitor operating costs closely, while exploring opportunities for volunteer involvement. Further course enhancements are planned to support strong membership levels. Additional seating at Morgan Park is under consideration to meet increasing demand.

The Committee will continue to work collaboratively with local groups and volunteers to support community events and ensure the effective management of all facilities in the year ahead.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC052324

Registered office
Auchenblae Village Hall
Monboddo Street
Auchenblae
AB30 1XQ

Trustees
Peter Clark - Chair
Christopher Duffy - Secretary
Vince Donachie – Den's Convener
Ralph Currie – Bowling/Tennis Convener
David Sutherland – Funding Convenor
Robert Cattanach – Greens Convenor
David Jack
Jim Taylor
Robin Patterson
Robert Macnamara
Tom McCreadie (resigned 28th April 2026)
Karen Grant (resigned 24th February 2026)
Alison Dumphie (resigned 28th April 2026)
Ray Sherrard (resigned 24th February 2026)
Richard Stephenson (resigned 22nd January 2026)
Ross Adamson (appointed 28th April 2026)

Bankers
Virgin Money Uk PLC, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL.

Solicitors
Raeburn Christie Clark & Wallace, 12-16 Albyn Place, Aberdeen, AB10 1PS

Report of the Trustees for the Year Ended 31 March 2025 continued

Independent examiner
Sabaah Arshed
Aberdeen Accountants Limited

Approved by order of the board of trustees on 28th April 2026 and signed on its behalf by:

Peter Clark

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Peter Clark – Chair and Trustee

AUCHENBLAE PARKS COMMITTEE
Scottish Charitable Incorporated Organisation

Independent Examiners' Report to the Trustees of Auchenblae Parks Committee

I report on the financial statements of Auchenblae Parks Committee for the year ended 31 December 2025 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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)(a) to (c) for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was 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 financial statements and seeking explanations from you as 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 examiners' 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) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and, comply with Regulation 8 for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Sabaah Arshed

Sabaah Arshed CA

Aberdeen Accountants Limited

Date: 28th April 2026

AUCHENBLAE PARKS COMMITTEE
Scottish Charitable Incorporated Organisation

Charity Number: SC052324

Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted funds 2025 Total	Restricted funds 2025 Total	Total funds 2025 Total	Total funds 2024 Total
Income and endowments from:		**£**	**£**	**£**	**£**
Donations and legacies	2	5,199	20,000	25,199	7,009
Grants receivable	3	7,250	45,731	52,981	53,150
Primary purpose trading	4	119,117		119,117	104,257
Other trading – golf shop		11,951		11,951	9,640
Investment income		1,210		1,210	1,755
Other income				-	7,014
Total Income		**144,727**	**65,731**	**210,458**	**182,825**
Expenditure on:					
Charitable activities	5	129,868	46,033	175,901	173,541
Bank charges and interest		1,541		1,541	599
Total Expenditure		**131,409**	**46,033**	**177,442**	**174,140**
Net Income/(Expend)		**13,318**	**19,698**	**33,016**	**8,685**
Gain on asset disposal	7	100,000		100,000	-
Net Movement in Funds		**113,318**	**19,698**	**133,016**	**8,685**
Reconciliation of funds:					
Total funds brought forward		212,491	56,269	268,760	260,075
Total funds carried forward		**325,809**	**75,967**	**401,776**	**268,760**

All income and expenditure has arisen from continuing activities with the exception of the gain on sale of land which was disposed of within the year.

AUCHENBLAE PARKS COMMITTEE
Scottish Charitable Incorporated Organisation

Charity Number: SC052324

Balance Sheet
as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	**183,617**	**191,289**
Current assets			
Debtors	8	1,183	-
Cash at bank and in hand		225,941	89,938
		227,124	**89,938**
Creditors - amounts falling due within one year	9	(8,589)	(7,582)
Net current assets		**218,535**	**82,356**
Total assets less current liabilities		**402,152**	**273,645**
Creditors – amounts falling due after one year	9	(376)	(4,885)
Net assets		**401,776**	**268,760**
Funds	10,11		
Restricted funds		75,967	56,269
Unrestricted funds		325,809	212,491
Total funds		**401,776**	**268,760**

The financial statements were approved by Trustees on 28th April 2026 and signed on its behalf by:

Peter Clark

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Peter Clark - Chair and Trustee

Notes to the financial statements
for the year ended 31 December 2025

1. Basis of preparation and principal accounting policies

1.1 Basis of preparation of financial statements

Auchenblae Parks Committee is a Scottish Charitable Incorporated Organisation (SCIO), registered in Scotland as a charity with the Office of the Scottish Charity Regulator (OSCR). The registered numbers and address of the registered office can be found in the Report of the Trustees.

The financial statements of the SCIO, a public benefit entity under FRS102, have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102) second edition – October 2019.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in £ sterling.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. There are currently no restricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity. There are currently no Endowment Funds.

1.3 Income

All income is recognised when the charity is legally entitled to it and any performance conditions have been met, it is probable that income will be received and amounts can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable on donations received under Gift Aid is recognised at the time of receipt.

1.4 Expenditure

Tangible Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets

Heritable property is recorded and insured at the valuation obtained at the time when initially introduced to the balance sheet. No depreciation is charged on heritable property.

Equipment is recorded at cost and subsequently depreciated at 20% on a straight line basis. Some older items are still in use and have some minimal value.

1.6 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Notes to the financial statements
for the year ended 31 December 2025 continued

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.8 Employee and retirement benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities. Value added tax is not recoverable by the charity, and is included in relevant costs in the Statement of Financial Activities.

1.10 Ultimate Controlling Party

The entity is controlled by the Trustees.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Donations receivable

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
East Coast Viners	-	5,000	5,000	-
Bill Nixon	-	15,000	15,000	955
HMRC gift aid	3,750	-	3,750	644
Others	1,449	-	1,449	5,410
	5,199	**20,000**	**25,199**	**7,009**

£5,951of 2024 donations was for restricted funds and £1,058 for unrestricted funds.

Notes to the financial statements
for the year ended 31 December 2025 continued

3 Grants receivable

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Macphie Limited				500
Mearns Area Part.				5,150
Aberdeenshire council				6,000
SHE Comm Trust				6,500
Mearns Area Part.				35,000
Auchenblae Comm Fund		27,731	27,731	
National Lottery		18,000	18,000	
Mary's Mercury Trust	7,000		7,000	
Pund Power Limited	250		250	
	7,250	**45,731**	**52,981**	**53,150**

£52,650 of 2024 grant income was for restricted funds and £500 was for unrestricted funds.

4 Income from primary purpose trading

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Golf memberships	69,901	-	69,901	68,506
Bowling membership/fees	722	-	722	955
Tennis membership	-	-	-	644
Green fees	46,969	-	46,969	33,355
Football club fees	1,120	-	1,120	-
Pavillion hire	405	-	405	797
	119,117	**-**	**119,117**	**104,257**

All 2024 income was unrestricted.

Notes to the financial statements
for the year ended 31 December 2025 continued

5 Expenditure on charitable activities

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Wages and salaries	71,703		71,703	71,344
Subcontractor costs	3,173		3,173	-
Golf course	8,215		8,215	11,878
Golf shop purchases	4,928		4,928	5,000
Energy & fuel	5,841		5,841	2,782
Repairs & maintenance	9,027		9,027	9,214
Insurance	4,438		4,438	7,560
Football pitch and club	66	1,880	1,946	28,126
Legal & HR costs	9,085		9,085	10,310
Office costs	3,430		3,430	1,126
Depreciation	7,672		7,672	5,545
Grant spending	1,039	44,153	45,192	-
Den in general			-	9,555
Purchase of Kubota mower			-	7,128
Membership			-	3,816
Other costs	1,251		1,251	157
	129,868	**46,033**	**175,901**	**173,541**

£32,278 of 2024 expenditure was from restricted funds and £141,263 was from unrestricted.

6 Staff costs and numbers

	2025	2024
	£	£
Wages and salaries	70,883	70,612
Employer NI	-	-
Pension contributions	820	732
	71,703	71,344
Average number of employees during the year	6	7

No employee received emoluments of over £60,000 during the year (2024 – nil)

Trustees Remuneration

None of the Trustee's (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Tangible Fixed Assets

	Freehold land and buildings	Plant and equipment	Totals
	£	£	£
Cost			
At 1 January 2025	152,930	187,807	340,737
Additions			
Disposals			
As at 31 December 2025	**152,930**	**187,807**	**340,737**
Depreciation			
At 1 January 2025	-	149,448	149,448
Disposals			
Charge for year		7,672	7,672
As at 31 December 2025	**-**	**157,120**	**157,120**
Net book value			
At 31 December 2025	**152,930**	**30,687**	**183,617**
At 31 December 2024	152,930	38,359	191,289

A gain on disposal of £100,000 was realised as a result of the sale of land for mast erection. This land was a legacy from a previous trust and there was no cost or depreciation held in assets.

8 Debtors and Prepaid Expenses

	2025	2024
	£	£
Trade debtors	1,000	-
Other debtors	183	-
	1,183	**-**

9 Creditors and Accruals

	2025	2024
	£	£
Taxation and social security	1,102	2,798
Trade creditors	2,698	274
Other creditors	279	-
HP creditor – payable < 1 year	4,510	4,510
Creditors payable < 1 year	**8,589**	**7,582**
HP creditor – payable > 1 year	376	4,885
	8,965	**12,467**

10 Movement in Funds

Current year:	**At 01.01.25**	**Incoming Resources**	**Outgoing Resources**	**Gains & Losses/ Transfers**	**At 31.12.25**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General fund	212,491	144,727	(131,409)	100,000	325,809
Restricted funds					
Football Shed Elect	15,318		(1,536)		13,782
Tennis Court Refurb	35,000	5,000	(595)		39,405
Tennis Court Fence	1,140				1,140
Den Pavillion Flooring	1,550				1,550
Rough Mower	448				448
Swings & Pitch Items	56				56
Football Club	2,757		(1,880)		877
Den Day Tools	-	1,137	(1,137)		-
Den Lighting	-	9,845	(9,136)		709
Putting Green	-	31,749	(31,749)		-
Den Playpark Upgrade	-	18,000	-		18,000
Total restricted	56,269	65,731	(46,033)		75,967
Total Funds	**268,760**	**210,458**	**(177,442)**	**100,000**	**401,776**

Previous year:	**At 01.01.24**	**Incoming Resources**	**Outgoing Resources**	**Gains & Losses/ Transfers**	**At 31.12.24**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General fund	230,129	124,224	(141,862)		212,491
Restricted funds					
Den Pavilion & trees	-	5,150	(5,150)		-
Football Shed Elect	25,406	12,500	(22,588)		15,318
Tennis Court Refurb	-	35,000			35,000
Tennis Court Fence		1,140			1,140
Den Pavillion Flooring		1,550			1,550
Rough Mower		448			448
Swings & Pitch Items		56			56
Football Club	4,540	2,757	(4,540)		2,757
Total restricted	29,946	58,601	(32,278)	-	56,269
Total Funds	**260,075**	**182,825**	**(174,140)**	**-**	**268,760**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used, including designated funds which have been set aside by the trustees for specific purposes.

The restricted funds of the charity comprise the unexpended balances of grant funding awarded to the charity for specific purposes and is stewarded by the charity trustees for these purposes.

Notes to the financial statements
for the year ended 31 December 2025 continued

11 Analysis of Net Assets between Funds

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds
	£	£	£
Fixed assets	183,617		183,617
Current assets excluding cash	1,183		1,183
Cash and equivalents	149,974	75,967	225,941
Current liabilities	(8,589)		(8,589)
Long term liabilities	(376)		(376)
	325,809	**75,967**	**401,776**

	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds
	£	£	£
Fixed assets	191,289		191,289
Current assets excluding cash			-
Cash and equivalents	33,669	56,269	89,938
Current liabilities	(7,582)		(7,582)
Long term liabilities	(4,885)		(4,885)
	212,491	**56,269**	**268,760**