Company registration number: SC266522
Charity registration number: SC016635

ST COMBS PLAYING FIELDS & COMMUNITY ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

M Squared Accountants Ltd

St Combs Playing Fields & Community Association
Contents

St Combs Playing Fields & Community Association
Reference and Administrative Details
For The Year Ended 30 September 2025

Charity Number	SC016635
Company Number	SC266522
Registered Office	Coronation Park Corsekelly Place St. Combs Fraserburgh AB43 8ZS
Independent Examiner	Michael Murray FCCA M Squared Accountants Ltd Bank House Seaforth Street Fraserburgh AB43 9BB

St Combs Playing Fields & Community Association
Company No. SC266522
Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

The community Association's main objective is to provide facilities for the benefit of the community of St Combs and the surrounding areas.

Significant Activities

The committee organise events throughout the year i.e. Toddler groups, parties and fundraisers etc.

Financial Review

Financial Position

The trustees have considered the most appropriate policy for investing funds and have found that an interest bearing bank account meets the charity's requirements for easily accessible funds and inserts on any surplus balances.

Reserves Policy

The reserves of the charity are made up from unrestricted funds. The committee members have examined the requirements for the unrestricted funds and consider that there are adequate resources to allow the charity to maintain its current activities for the foreseeable future, given the circumstances in which it operates.

Structure, Governance and Management

Governing Document

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.

Recruitment and appointment of new trustees

There are no formal procedures for appointing committee members. All residents of the village and surrounding areas are invited to attend the Annual General Meeting and to join the committee.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

L Tudor-Seal

Mrs Lesley Tudor-Seal

Trustee
Date 30/06/2026

St Combs Playing Fields & Community Association
Independent Examiner's Report to the Trustees of St Combs Playing Fields & Community Association
For The Year Ended 30 September 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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) 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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 8 of the 2006 Accounts Regulations

have not been met, or

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

Michael Murray FCCA
30/06/2026
M Squared Accountants Ltd
Bank House
Seaforth Street
Fraserburgh
AB43 9BB

St Combs Playing Fields & Community Association
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	23,686	25,949
Other trading activities	4	2,825	6,661
Investments	5	473	533
		26,984	33,143
EXPENDITURE ON:			
Raising funds	7	(53,207)	(46,610)
NET EXPENDITURE		(26,223)	(13,467)
NET MOVEMENT IN FUNDS		(26,223)	(13,467)
RECONCILIATION OF FUNDS:			
Total funds brought forward		692,333	705,800
TOTAL FUNDS CARRIED FORWARD	14	666,110	692,333

The notes on pages 6 to 10 form part of these financial statements.

St Combs Playing Fields & Community Association
Balance Sheet
As At 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	11	632,145	650,757
		632,145	650,757
CURRENT ASSETS			
Debtors	12	100	-
Cash at bank and in hand		34,759	43,981
		34,859	43,981
Creditors: Amounts Falling Due Within One Year	13	(894)	(2,405)
NET CURRENT ASSETS (LIABILITIES)		33,965	41,576
TOTAL ASSETS LESS CURRENT LIABILITIES		666,110	692,333
NET ASSETS		666,110	692,333
FUNDS OF THE CHARITY			
Unrestricted Funds		666,110	692,333
TOTAL FUNDS	14	666,110	692,333

For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

L Tudor-Seal

Mrs Lesley Tudor-Seal

Trustee

Date 30/06/2026

The notes on pages 6 to 10 form part of these financial statements.

1. **General Information**

St Combs Playing Fields & Community Association is a company limited by guarantee, incorporated in Scotland, registered number SC266522 and registered charity number SC016635. The registered office is Coronation Park Corsekelly Place, St. Combs, Fraserburgh, AB43 8ZS.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. **Incoming Resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. **Resources Expended**

Liabilities are recongised 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 has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resouces.

2.4. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
Plant & Machinery	15% on reducing balance
Fixtures & Fittings	15% on reducing balance

2.5. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. Income from Donations and Legacies

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Donations and gifts	13,671	17,702
Other	10,015	8,247
	23,686	25,949

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Fundraising events	2,825	6,661

5. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	473	533

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	18,612	19,020

7. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	13,402	39,805	53,207

			2024
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	11,593	35,017	46,610

8. Support Costs

	2025
	Raising funds
	£
Premises expenses	6,925
General administration	14,268
Depreciation	18,612
	39,805

	2024
	Raising funds
	£
Premises expenses	6,030
General administration	9,967
Depreciation	19,020
	35,017

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	13,402	11,593

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 2 (2024: 3)

11. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 October 2024	814,448	89,602	4,154	908,204
As at 30 September 2025	814,448	89,602	4,154	908,204
Depreciation				
As at 1 October 2024	179,172	74,861	3,414	257,447
Provided during the period	16,289	2,212	111	18,612
As at 30 September 2025	195,461	77,073	3,525	276,059

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Net Book Value				
As at 30 September 2025	618,987	12,529	629	632,145
As at 1 October 2024	635,276	14,741	740	650,757

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	100	-

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	894	2,405

14. Movement in Funds

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	692,333	26,984	(53,207)	666,110
Total funds	692,333	26,984	(53,207)	666,110

	As at 1 October 2023	Income	Expenditure	As at 30 September 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	705,800	33,143	(46,610)	692,333
Total funds	705,800	33,143	(46,610)	692,333

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There were no related party transactions for the year ended 30 September 2025.

17. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

St Combs Playing Fields & Community Association
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Gifts	13,581	17,617
Donations	90	85
Energy generation income	10,015	8,247
	23,686	25,949
Other trading activities		
Fundraising events	2,825	6,661
	2,825	6,661
Investments		
Bank interest receivable	473	533
	473	533
	26,984	33,143
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(13,402)	(11,593)
Rates	-	4,872
Light and heat	(6,925)	(10,902)
Repairs, renewals and maintenance	(9,779)	(3,437)
Insurance	(2,357)	(2,718)
Telecommunications	(652)	(700)
Accountancy fees	(947)	(822)
Entertaining	-	(1,800)
Sundry expenses	(533)	(490)
Depreciation of plant and machinery	(2,212)	(2,601)
Depreciation of fixtures and fittings	(111)	(130)
Depreciation of freehold land and property	(16,289)	(16,289)
	(53,207)	(46,610)
	(53,207)	(46,610)
NET EXPENDITURE	(26,223)	(13,467)