Auchterarder Community Sports & Recreation

Charity Number: SC048490

Annual Report and Financial Statements
For the year ended 31st March 2026

Auchterarder Community Sports and Recreation is a charity registered in Scotland.
Registered address: APAFC Pavilion, Public Park, Western Road, Auchterarder, PH3 1JH.
Charity number: SC048490

Annual Report and Financial Statements
For the year ended 31st March 2026
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Annual Report and Financial Statements for year ended 31st March 2026

The Trustees, on behalf of ACSR, are delighted to present the annual report and financial statements for the year ending 31st March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution and 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).

Chairperson's Report

This year was another very successful one for Auchterarder Community Sports & Recreation (ACSR).

The charity continued to deliver projects which have made a significant impact within Auchterarder, as we encourage people to **#BeActiveBeInvolved** – and aim to make Auchterarder the most active small town in Scotland! The main community benefit project within the last accounting period was securing funding for, and sourcing a contractor to deliver, our new free-to-use outdoor waterless toilet – a facility which greatly enhances our suite of amenities in Auchterarder Public Park. We were also able to secure funding so we can extend our development project, and the employment of our Development Manager, for another three years.

The enthusiastic contribution of the Board of Trustees, and all the volunteers involved in our three Working Groups (Core Paths, Green Spaces and Sport & Recreation), and the work of our Development Manager has been central to enabling our achievements. I was also delighted to be able to host another ACSR 'Volunteer Celebration Evening', in March 2026 – to bring all our volunteers together in thanks and celebration.

Core Paths continue to do a wonderful job of maintaining, and improving, the local path network – paths used for recreation by so many people within the town every day. Green Spaces continues to progress the plans to transform Dunlop Park into a feature space for the town to enjoy – and this will become our focus project for our next three-year cycle. Within Sport & Recreation, 'ACSR Cycle Hub' continues to grow and development (with the volunteer-led bicycle recycling and maintenance programme, and our 'trishaw' programme continuing to have a big impact in the community) – and our youth tennis programme continues to deliver term-time and school holiday participation opportunities.

All the Trustees and I look forward to seeing the impact which ACSR over the next three years – in preserving, maintaining and enhancing the activities, events and facilities which enable so many people from our community to get, and stay, active. In closing, I would like to thank all our sponsors, all our grant funders and everyone within the local community who contributes to all ACSR's activities, as we aim to make Auchterarder the most active small town in Scotland!

Ian Somerville

Ian Somerville
Chairperson
28th August 2026

Trustees' Report for the year ended 31st March 2026

Objectives & Activities

Charitable Purposes

The charitable purposes of ACSR are:

- the advancement of public participation in sport
- the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

Organisational Vision

The vision of ACSR is to make Auchterarder the most active small town in Scotland!

Organisational Aims

The aims over ACSR are to:

- maintain and widen participation in sport and active recreation at all levels in Auchterarder
- develop and support local people to improve and strengthen local sports clubs and organisations involved in sporting or physical activities and widen opportunities to participate
- develop and provide access to quality places where the community can get involved in sport and active recreation

Structure, Governance and Management

Constitution

Auchterarder Community Sports & Recreation (ACSR) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal format on 25th June 2018.

Board Structure, Appointment of Trustees & Our Volunteer Network

ACSR operates with a 'Board of Trustees' and three 'Working Groups': 'Core Paths', 'Green Spaces' and 'Sport & Recreation' (the latter including 'ACSR Cycle Hub') – with all being comprised of local volunteers.

The continued development of the charity and the delivery of our associated activities/programmes, all of which are designed to benefit the local community and make Auchterarder a better place to live, is only made possible thanks to the vital contribution of all our volunteers – and we thank each of them for their ongoing support, energy and input.

All ACSR Trustees are formally appointed at the Annual General Meeting (AGM), with co-option throughout the year also being possible. Members of the local community are encouraged to join the 'Working Groups'.

The 'Board of Trustees' and the 'Working Groups meet on a regular basis – with a minimum of one ACSR Trustee attending each 'Working Group' meeting. Each 'Working Group' provides a regular update to the 'Board of Trustees' through meeting minutes/notes. Each 'Working Group' is responsible for managing the spending of its budget and each 'Working Group' is allocated a small annual contribution towards their activities from the central ACSR account.

Organisational Activities

Core Paths

The 'Core Paths Working Group' continues to focus on maintaining our existing Core Paths, upgrading local paths and coordinating and delivering community litter-picking activities. A busy 12 months have seen the group continue to make great progress, including:

- building, and maintaining, a close working relationship with the Perth & Kinross Council Community Greenspace Rangers
- continuing the exciting partnership project with Amey, Creative Catalyst, Logos Youth Project and pupils from The Community School of Auchterarder, to design a youth engagement project which will ultimately see the A9 Underpass improved.
- delivering 'Path Tidy' events in partnership with the primary school pupils at the local school, the local Scouts group and one local business
- improving the 'Path With No Name' and taking forward plans to formally rename the path in memory of a volunteer who was integral to the early work of the group
- planting over 50 new trees, through partnership with Perth & Kinross Countryside Trust and the local primary school
- providing our volunteers with access to certified Perth & Kinross Council equipment training courses
- tackling a problem of invasive weeds on several of the main paths within the town

Green Spaces

The 'Green Spaces Working Group' focusses on protecting and enhancing our greenspaces and on creating new greenspaces within the town. During the year, the group has:

- carried out regular inspections, and undertaken basic maintenance, of our Mountain Bike Trail and Pump Track
- completed the project to install, and open, a free-to-use public toilet unit in the town's main park
- progressing the plans to transform Dunlop Park into a feature greenspace within the town
- supported the community to continue to investigate options to retain Kincardine Fields as a community greenspace

Sports & Recreation

The 'Sport & Recreation' Working Group continues to focus on providing safe, accessible and interesting sports and recreation activities within the town – and the group continues to foster close working relationships with the various clubs and organisations within the town. During the last 12 months, the group has:

- continued to deliver a successful youth tennis programme – during school term-time and the school holidays
- further developed 'ACSR Cycle Hub', including our hugely successful Bicycle Recycle programme where unloved, and no longer wanted bicycles, are brought back to life and are made available to the community on a free / donate-what-you-can basis
- launched a 'What's On In Auchterarder' to highlight the range of sport and recreation facilities which are available
- partnered with Rotary Club of Auchterarder and District to help deliver the Am-Am charity golf competition and the 'Young Sportsperson of the Year' awards

Our Future

Plans for the Future

ACSR's Trustees have several exciting projects which we now look forward to developing and delivering:

- Continuing to maintain and improve the network of Core Paths
- Designing further engaging 'Volunteer Celebration' events
- Driving forward the plans to upgrade Dunlop Park
- Engaging with key partners to design and deliver improved sporting facilities in and around the school campus
- Facilitating more sport and recreation programmes within the town, to encourage more people to #BeActiveBeInvolved
- Managing the suite of facilities in Auchterarder Public Park: ACSR Mountain Bike Trail, ACSR Pump Track, the Pocket Forest and our new toilet unit
- Supporting 'ACSR Cycle Hub' with the continued growth of the hub and their associated programmes
- Working closely in partnership with A&A Connected to help deliver on the 'Action Points' and 'Priorities' in the 'Auchterarder and Aberuthven Community Action Plan 2022-2027', especially within the 'Healthy & Connected Community', 'Environment and a Greener Community' and 'Heritage, Arts & Culture' themes

Financial Review of the Year Ended 31st March 2026

Overview

For the financial year ended 31st March 2026 ACSR had a deficit of expenditure over income of £38,717.91 [2025: £3,153.45 surplus] and currently holds a cash balance of £110,031.02 [2025: £148,748.93], with £105,164.59 being 'restricted reserves' and £4,866.43 being 'unrestricted reserves'.

Grants

Grant funding continues to be an important source of income for core ACSR projects and for projects being led by each of our ACSR's Working Groups. This report provides details of income and expenditure relating to grants.

While grant funding remains very important, and the Charity Trustees remain extremely grateful to all our grant funders, discussions continue to be taken forward with the aim of generating additional non-grant income.

Trustees Responsibilities in Relation to the Financial Statements

ACSR's Charity Trustees are responsible for preparing a Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the charity's resources, application of resources and income and expenditure. In preparing the financial statements, the Charity Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Charity Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with relevant regulatory requirements. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Advisors

Bankers:	Virgin Money, 158-162 High Street, Perth, PH1 5UH
Independent Examiner:	Accountancy Services (Auchterarder) Ltd, 4 Excel House, Aberuthven, PH3 1GW
Solicitors:	Thorntons Solicitors, Whitefriars Industrial, Whitefriars Cres, Perth PH2 0PA

Charity Trustees

Peter Burgon
David Charles (***Treasurer***)
David Howe
Fiona Mackintosh
Antony McCandless [resigned 16th April 2026]
Frank McGaffney (***Secretary***)
Gordon McLeay
Ian Somerville (***Chairperson***)
Michael Thompson

Registered Office

APAFC Pavilion, Public Park, Western Road, Auchterarder, PH3 1JH

Statement as to Disclosure to Our Independent Examiner

In so far as the Charity Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware, and
- the Charity Trustees have taken all steps that they are obliged to take as a Charity Trustee in order to make themselves aware of any relevant examination information and to establish that the Independent Examiner is aware of that information.

By order of the Board of Trustees.

Ian Somerville
Chairperson
28th August 2026

Charity Statement of Financial Activities (including income and expenditure account)

for the year ended 31st March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Income					
Donations, grants and legacies:	*4*				
Donations		3,863.64	-	3,863.64	1,774.61
Grants		150.00	79,168.00	79,318.00	241,466.30
Legacies		-	-	-	-
Sponsorships		1,100.00	-	1,100.00	0.00
From charitable activities:	*5*				
The advancement of public participation in sport & the provision of recreational facilities, or the organisation of recreational facilities		7,379.74	-	7,379.74	17,044.37
From other trading activities:	*6*				
A&A CAP		-	-	-	10,635.00
Pavilion Rental		2,116.00	-	2,116.00	3,233.75
Investment income		-	-	-	-
Total income		**14,609.38**	**79,168.00**	**93,777.38**	**274,154.03**
Expenditure on					
Raising funds	*7*	180.00	500.00	680.00	680.00
Charitable Activities:					
The advancement of public participation in sport & the provision of recreational facilities, or the organisation of recreational facilities	*8*	15,167.85	116,647.44	131,815.29	248,045.90
Expenditure from other trading activities:	*9*				
A&A CAP		-	-	-	22,274.68
Total expenditure		**15,347.85**	**117,147.44**	**132,495.29**	**271,000.58**
Net income/(expenditure) and net movement in funds for the year		**(738.47)**	**(37,979.44)**	**(38,717.91)**	**3,153.45**
Reconciliation of funds					
Total funds brought forward		5,604.90	143,144.03	148,748.93	145,595.48
Total funds carried forward		**4,866.43**	**105,164.59**	**110,031.02**	**148,748.93**

The statement of financial activities includes all gains and losses recognised in the year.

Balance Sheet
31st March 2026

	Note	31st March 2026	31st March 2025
FIXED ASSETS			
Tangible Assets		**0.00**	0.00
TOTAL FIXED ASSETS		**0.00**	0.00
CURRENT ASSETS			
Cash at bank		**110,031.02**	148,748.93
Debtors		**0.00**	0.00
TOTAL CURRENT ASSETS		**110,031.02**	148,748.93
LIABILITIES			
Current Liabilities		**0.00**	0.00
TOTAL LIABILITIES		**0.00**	0.00
NET ASSETS		**110,031.02**	148,748.93
FUNDS			
Restricted Funds		**105,164.59**	143,144.03
Unrestricted Funds		**4,866.43**	5,604.90
TOTAL FUNDS		**110,031.02**	148,748.93

The financial statements were approved by the Board of Trustees and authorised for issue on 28th August 2026 and were signed on its behalf by:

Ian Somerville

Ian Somerville
Chairperson
28th August 2026

Notes on the accounts

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with '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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

b) Income

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.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required 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 resources.

d) Tangible Fixed Assets

The charity does not own any assets costing more than £1,000, so no depreciation is shown on any charity assets.

e) 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 a particular restricted purpose.

f) Pension Costs and other Post-Retirement Benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme of all staff members are charged to the Statement of Financial Activities in the period to which they relate.

2) Legal Status of Auchterarder Community Sports & Recreation

Auchterarder Community Sports & Recreation (ACSR) is a Scottish Charitable Incorporated Organisation (SCIO).

3) Trustees Renumeration and Benefits

The Trustees have not taken any renumerations during the year.
Two (2) Trustees claimed expenses during the year, totaling £613.19.

4) Income from Donations, Grants and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Income from Donations				
Donations	3,863.64	-	3,863.64	1,774.61
	3,863.64	**-**	**3,863.64**	**1,774.61**

The income from donations and legacies was £3,863.64 (2025: £1,774.61) of which £3,863.64 was unrestricted (2024: £1,774.61) and £0.00 was restricted (2024: £0.00).

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Income from Grants				
Auchterarder & District Community Trust	-	-	-	13,365.80
Perth & Kinross Council: Auchterarder Community Facilities Fund	-	-	-	62,000.00
Perth & Kinross Council: Community Investment Fund	-	-	-	3,558.00
Perth & Kinross Council: Core Paths Administration	150.00	-	150.00	150.00
Perth & Kinross Council: Fairer Communities for All	-	3,000.00	3,000.00	-
Perth & Kinross Council	-	30,000.00	30,000.00	-
sportscotland	-	-	-	50,000.00
The Gannochy Trust	-	2,352.00	2,352.00	80,000.00
The National Lottery	-	43,816.00	43,816.00	32,392.50
	150.00	**79,168.00**	**79,318.00**	**241,466.30**

The income from grants was £79,318.00 (2025: £241,466.30) of which £150.00 was unrestricted (2024: £150.00) and £79,168.00 was restricted (2024: £241,316.30).

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Income from Sponsorships	1,100.00	-	1,100.00	-
	1,100.00	**-**	**1,100.00**	**-**

The income from sponsorships was £1,100.00 (2025: £0.00) of which £1,110.00 was unrestricted (2025: £0.00) and £0.00 was restricted (2025: £0.00).

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Total income from donations, grants and legacies	5,113.64	79,168.00	84,281.64	243,240.91
	5,113.64	**79,168.00**	**84,281.64**	**243,240.91**

The income from donations, grants and legacies was £84,281.64 (2025: £243,240.91) of which £5,113.64 was unrestricted (2025: £1,924.61) and £79,168.00 was restricted (2025: £241,316.30).

The charity is very fortunate to benefit greatly from the involvement and enthusiastic support of many volunteers, details of which are given in our Annual Report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5) Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
The advancement of public participation in sport & the provision of recreational facilities, or the organisation of recreational facilities	7,379.74	-	7,379.74	17,044.37
	7,379.74	**-**	**7,379.74**	**17,044.37**

The income from charitable activities was £7,379.74 (2025: £17,044.37) of which £7,379.74 was unrestricted (2025: £17,044.37) and £0.00 was restricted (2025: £0.00).

6) Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
A&A CAP	-	-	-	10,635.00
Pavilion Rental	2,116.00	-	2,116.00	3,233.75
	2,116.00	**-**	**2,116.00**	**13,868.75**

The income from other trading activities was £2,116.00 (2025: £13,868.75) of which £2,116.00 was unrestricted (2025: £3,233.75) and £0.00 was restricted (2025: £7,812.00).

7) Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
LocalGiving Membership	180.00	-	180.00	180.00
Marketing	-	500.00	500.00	500.00
	180.00	**500.00**	**680.00**	**680.00**

The expenditure on raising funds was £680.00 (2025: £680.00) of which £180.00 was unrestricted (2025: £680.00) and £500.00 was restricted (2025: £0.00).

8) Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
Accounting & Legal Expenses	1,047.95	682.00	1,729.95	-
Accounting Fees	-	-	-	480.00
Bookkeeper	-	-	-	1,377.76
Business Entertainment	-	-	-	-
Charity Assistant	-	-	-	1,147.50
Computer Software	-	-	-	655.87
Computer Supplies	29.98	-	29.98	80.86
Core Paths Activities	-	-	-	1,050.89
Development Manager Employment Costs	-	42,656.00	42,656.00	35,509.96
Development Manager Expenses	-	-	-	150.00
Disclosure Services Fees	-	-	-	-
Equipment	301.28	1,009.78	1,311.06	-
Events	419.28	2,354.00	2,773.28	-
Green Spaces Activities	-	-	-	173,891.97
Infrastructures	-	58,719.18	58,719.18	-
Insurance	1,207.84	2,000.00	3,207.84	355.60
Meeting Expenses	208.18	-	208.18	373.45
Pavilion Costs	2,585.01	2,908.24	5,493.25	5,697.27
Sport & Recreation Activities	7,844.16	-	7,844.16	26,456.23
Staff Training	-	31.20	31.20	-
Stationery	-	-	-	15.74
Subscriptions	1,524.17	300.80	1,824.97	558.00
Supporting Community Projects	-	3,586.24	3,586.24	-
Website Costs	-	-	-	244.80
Volunteer Training	-	2,400.00	2,400.00	-
	15,167.85	**116,647.44**	**131,815.29**	**248,045.90**

The expenditure on charitable activities was £131,815.29 (2025: £248,045.90) of which £15,167.85 was unrestricted (2025: £24,140.12) and £116,647.44 was restricted (2025: £223,905.78).

9) Expenditure on other Trading Activities

	Unrestricted Funds	Restricted Funds	Total Funds (2025/6)	Total Funds (2024/5)
A&A CAP	-	-	-	22,274.68
	-	**-**	**-**	**22,274.68**

The expenditure on other trading activities was £0.00 (2025: £22,274.68) of which £0.00 was unrestricted (2025: £0.00) and £0.00 was restricted (2024: £22,274.68).

ACSR
AUCHTERARDER COMMUNITY SPORTS & RECREATION

Independent examiner's report on the accounts of

Report to the trustees/members of: AUCHTERARDER COMMUNITY SPORTS & RECREATION

Registered charity number: SC048490

On the accounts of the charity for the period:

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	4	2025	**to**	31	3	2026

Set out on pages: 8 to 14

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 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.

Basis of independent examiner's statement:
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:
In the course of my examination, no matter has come to my attention ~~[other than disclosed below*]~~

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
• to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts 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.

Signed: J Reid. **Date:** 01/09/2026

Name: Julia Reid

Relevant professional qualification(s) or body (if any):
ACMA
Chartered Management Accountant

Address:
c/o Accountancy Services (Auchterarder) Ltd
4 Excel House, Maidenplain Place
Aberuthven
PH3 1GW