

Independent Examiner's Report

For the year ended 31 December 2025

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 2025, 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.

Signed: Alan Gibson

Date: 1/8/26

Alan Gibson
Auchensheen
Urlar Road
Aberfeldy
PH15 2ET

5	Cost of Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
	Co-Ordinator Salaries	3915		3915	4230	5,805
	Insurance	507		507	491	479
	Utilities	965		965	715	1,436
	Clothing	---		---	---	---
	Putting Green	88		88	45	1,140
	Maintenance					
	Putting Green	279		279	383	1,327
	Equipment					
	Entertainment	920		920	963	790
	Volunteer Thank You					
	Petrol/Oil	48		48	45	55
	Postage/Stationery/	171		171	210	174
	Printing					
	Volunteer Expenses	51		51	328	193
	Cost of Fundraising	87		87	94	102
	Governance Costs	---		---	34	72
	Domestic Rates &	90		90	80	80
	Permits					
	BT Wifi	354		354	365	438
	Advertising	---		---	---	29
	Training	---		---	---	---
	Petty Cash	355		355	78	170
	TOTAL	7830		7830	8061	12,290
6	Donations Made	Unrestrict ed Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
	Dementia Friendly Aberfeldy	1000	---	1000	---	---
		1000		1000	nil	nil
7	Governance Costs	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
	Locus				34	72
	Breadalbane Ltd & Independent Examiner					
					34	72

Notes to the Accounts – As at 31 December 2025

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.

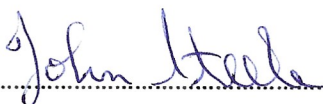
4	Grants Received	Unrestricted Funds	Restricted Funds	Total 2025
	None			nil
				nil

Statement of Balances – As at 31 December 2025

Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
Cash at Bank & In Hand 31/12/24	17,008		17,008	17,595	18,162
Surplus/(Defi cit) for Year	2,253		2,253	(587)	(567)
Cash at Bank & In Hand 31/12/25	19,261		19,261	17,008	17,595
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:



John Steele



Jenny Langrish

Date: 10/8/26

Statement of Receipts and Payments – For the Year Ended 31 December 2025

Receipts	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
Trading Receipts (income from Fees)	11,408		11408	7559	11,961
Grants				-----	-----
Perth & Kinross Council Comfort Scheme	770		770	700	1,000
Donations	380		380	403	492
Total Receipts	12,558		12,558	8,662	13,453
Payments	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	Total 2023
Trading Payments	1,475		1,475	1,188	1,730
Payments Relating to Charitable Activities	7,830		7,830	8,061	12,290
Donations Made	1000		1000	-----	-----
	10,305		10,305	9,249	14,020
Surplus/(Deficit) for the Year	2253		2253	(587)	(567)