

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2025

SCOTTISH CHARITY NUMBER: SC007057

BK PLUS

**Chartered Certified Accountants
26/30 Bonnethill Road
Pitlochry
Perthshire
PH16 5BS**

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

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PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION
Trustee Annual Report for the year ended 30 September 2025

Charity Name	Pitlochry Senior Citizens Good Neighbour Association	
Registered Charity Number	SC007057	
Date of transfer to SCIO	13 May 2016	
Principal Address	74 Bonnethill Road Pitlochry PH16 5ED	
Chairperson	Linda Watt	
Treasurer	Fiona Panton John Watt	<i>resigned 01/01/2025</i> <i>appointed 01/01/2025</i>
Secretary	Ian Moyes	
Driver Coordinator	Ian Moyes	
Other Committee Members	Drivers	
Co-opted Trustee	David Cruikshank Fiona Panton	
Independent Examiner	Graeme Tough CA	
Bankers	Bank of Scotland The Direct Business PO Box 1000 BX2 1LB Skipton Building Society 179 High Street Perth PH1 5UN	

Governing document

The Association was a charitable unincorporated association up to 13 May 2016 having commenced activities in the form we now know it in 1997. From 13 May 2016 the Association was incorporated as an SCIO with an updated written constitution. The purposes and administration arrangements are set out in our constitution.

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION
Trustee Annual Report for the year ended 30 September 2025 (continued)

Trustee recruitment and appointment

Membership of the Association is open to those individuals who are volunteers of the charity. Any person wishing to become a member must submit a written application to the Board of Trustees for consideration.

Trustees are elected each year at the Annual Members Meeting for the term of one year. Nomination of the Elected Trustees shall be in writing by not less than any two members. Election of Trustees shall be by vote of the members for each vacancy.

Charitable purposes

Our purposes, as recorded in our constitution, are to provide support, welfare and relief to those in Pitlochry and District who are disadvantaged by way of age and/or disability, and their carers, to include providing and managing:

- (a) Community transportation services to provide access to relevant or necessary destinations (such as hospital, day care facilities, shops, church services etc.).
- (b) Social outings and special events.

Review of activities in the year

The Association runs a minibus for the benefit of elderly people within Pitlochry which includes transportation to and from the following activities:

- To day care facilities and back again at the end of the day – supported two days a week.
- From their home to Pitlochry Co-op every Wednesday for their shopping.
- Sunday run to the Church of Scotland twice monthly.
- From their home to Perth for shopping monthly.

Transportation is provided to the Town and Country club when they meet on a Thursday and to the Moulin coffee morning group every Wednesday. In addition a few ad-hoc social trips were also undertaken this year.

The above activities are supported by a pool of 9 drivers all of whom have been MiDAS certified or are currently undertaking MiDAS training.

Grants continue from Perth and Kinross Council and Transport Scotland. In addition, several kind donations were received in the year from Minibus users and their families and over the festive season from the local Christmas Post delivery.

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Trustee Annual Report for the year ended 30 September 2025 (continued)

This year we commenced a fundraising campaign to replace the current Minibus and within the year received a donation of £10,000 from The Enchanted Forest Community Fund and £10,000 from The Friends of Pitlochry Cottage Hospital towards this. We are extremely grateful for all these donations. A replacement Minibus is now on order.

Policy on reserves

The general fund is primarily held to meet the working capital of the Association not covered by donations, fares and grants. As a result of the surplus of £5,103 in unrestricted funds and £20,000 in restricted funds for the year, the Association held unrestricted funds of £65,290 and £20,000 in restricted funds at the year end. The high reserve currently held is also intended to provide for a replacement bus in the future.

Statement of Committee Members' responsibilities

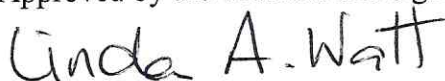
The Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association as at the end of the financial year and of the surplus or deficit of the Association for that period.

In preparing these financial statements, the Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The committee members are responsible for keeping proper accounting records, which should disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements have been properly prepared from the records of the Association, are in agreement therewith and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Association's constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by



Linda Watt (Chairperson)

Date: 13 April 2026

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Receipts and payments account For the year ended 30 September 2025

	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
RECEIPTS				
Donations	-	1,725	1,725	1,987
Fares	-	2,251	2,251	1,100
Grants	20,000	3,835	23,835	4,453
Bank interest	-	1,046	1,046	804
	<u>20,000</u>	<u>8,857</u>	<u>28,857</u>	<u>8,344</u>
RECEIPTS RELATING TO ASSET SALES				
Proceeds from sale of fixed assets	-	-	-	-
	<u>20,000</u>	<u>8,857</u>	<u>28,857</u>	<u>8,344</u>
PAYMENTS FOR CHARITABLE ACTIVITIES				
Fuel	-	861	861	836
Repairs	-	1,201	1,201	1,004
Midas	-	-	-	572
Insurance	-	1,044	1,044	1,916
Other payments	-	318	318	141
	<u>-</u>	<u>3,424</u>	<u>3,424</u>	<u>4,469</u>
GOVERNANCE COSTS				
Independent examiner's fee	-	330	330	300
	<u>-</u>	<u>3,754</u>	<u>3,754</u>	<u>4,769</u>
PAYMENTS RELATING TO ASSET MOVEMENTS				
Purchases of fixed assets	-	-	-	-
	<u>-</u>	<u>3,754</u>	<u>3,754</u>	<u>4,769</u>
(Deficit)/Surplus for year	<u>20,000</u>	<u>5,103</u>	<u>25,103</u>	<u>3,575</u>

All amounts relate to continuing operations.

There were no recognised gains and losses other than the (deficit)/surplus for the financial year reported above.

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Statement of Balances as at 30 September 2025

	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
Balance as at 1 October 2024	-	60,187	60,187	56,612
(Deficit)/Surplus for year	<u>20,000</u>	<u>5,103</u>	<u>25,103</u>	<u>3,575</u>
Balance as at 30 September 2025	<u>20,000</u>	<u>65,290</u>	<u>85,290</u>	<u>60,187</u>

Represented by:

Current assets

Current account at Bank of Scotland	20,000	40,456	60,456	36,399
Skipton BS 1 Yr Fixed Bond	<u>-</u>	<u>24,834</u>	<u>24,834</u>	<u>23,788</u>
	<u>20,000</u>	<u>65,290</u>	<u>85,290</u>	<u>60,187</u>

Assets

Renault Bus MX19 LLP at cost on purchase date of 16 April 2019			35,253	35,253
Fares			-	178
Accrued bank interest			601	635
Grant income			-	2,500
Legacy			<u>18,966</u>	<u>-</u>
			<u>54,820</u>	<u>38,566</u>

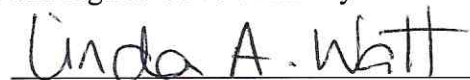
Liabilities

Independent examiner's fee			330	300
Fuel			<u>103</u>	<u>5</u>
			<u>433</u>	<u>305</u>

Approved by the Committee on 13 April 2026 and signed on its behalf by:

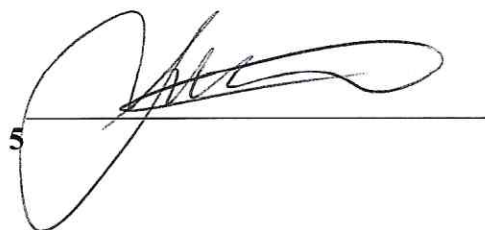
Linda Watt

Chairman



John Watt

Treasurer



PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Notes to the Accounts for the year to 30 September 2025

1. Accounting policies

(a) *basis of accounting*

The financial statements have been prepared under the historical cost convention.

(b) Income is included in the financial statements when received and entered in the accounting records (i.e. under the cash basis).

(c) Expenditure is charged to the income and expenditure accounts on an as paid basis (i.e. under the cash basis).

(d) The Association is not registered for Value Added Tax purposes.

2. Remuneration/reimbursement of expenses

No remuneration was paid to any Office Bearer or Committee member in the year (2024 - £nil).

During the year no Office Bearer (2024 – none) was reimbursed expenses totalling £nil (2024 - £nil).

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Notes to the Accounts (continued) for the year to 30 September 2025

3. Funds

The nature and purpose of each fund is as follows:

General fund

This comprises donations, fund raising proceeds and bank interest received that will be spent on the primary object of the Association.

Restricted fund

This comprises:

The Enchanted Forest Community Fund grant of £10,000 and The Friends of Pitlochry Cottage Hospital grant of £10,000 received towards the purchase of a new Minibus.

	Minibus Fund £	Total £
Opening Balance	-	-
RECEIPTS		
Grants	20,000	20,000
Closing Balance	<u>20,000</u>	<u>20,000</u>

Independent Examiner's Report to the members of Pitlochry Senior Citizens Good Neighbour Association.

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 4 to 7.

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



Graeme Tough CA
BK Plus Limited
26/30 Bonnethill Road
Pitlochry
PH16 5BS

Date: 13 April 2026