Charity registration number SC026926 (Scotland)

Company registration number SC332446

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P E Cooles Ms S Cooles Ms T Harrison Lewis Mr K L Newstead Mr A Noble
Charity number (Scotland)	SC026926
Company number	SC332446
Principal address	Auchenblae Village Hall Monboddo Street Auchenblae Laurencekirk Kincardineshire AB30 1XQ
Registered office	Auchenblae Village Hall Monboddo Street Auchenblae Laurencekirk Kincardineshire AB30 1XQ
Independent examiner	Murray Taylor Audit Limited 10 Murray Lane Montrose Angus DD10 8LF

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

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AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are:- To promote the benefit of the inhabitants of Auchenblae and District without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interests of social welfare for recreation and other leisure-time occupation so that their condition of life may be improved.

The aims of the charity are the advancement of citizenship or community development,the advancement of the arts, heritage, culture or science,the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended and the advancement of environmental protection or improvement.

Public benefit

The Trustees have paid due regard to guidance issued by the Scottish Charity Regulator and the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The trustees are pleased to see that the hall has once again been frequently used by the local community for a wide ranging type of clubs. From the Pre-school club, cubs, beavers and scout clubs and the Tennis club to name a few. The trustees have been able to fundraise monies some of the monies for the planned renovation of the hall, to make the hall more environmentally friendly, so we hope work will begin on this in the foreseeable future. Fundraising is still ongoing for this project.

Financial review

The charity has made a deficit this year of £14,727 which is mainly to expenditure in connection with the hall renovation works. The charity still has £45,422 of unrestricted reserves and it is anticipated that a large proportion of these monies will be used to renovate the community hall, which is owned and ran by the charity.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and is controlled by its governing document, the memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P E Cooles
Ms S Cooles
Ms T Harrison Lewis
Mr K L Newstead
Mr A Noble

Recruitment and appointment of trustees

Appointment of trustees is governed by the Memorandum and Articles of Association. The board of trustees's of Auchenblae & District Community Association are authorised to appoint new trustees to fill vacancies which arise or create new posts as required.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.

K L Newstead
.....
Mr K L Newstead
Trustee
Date: 16/6/26

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

I report on the financial statements of the charity for the year ended 31 July 2025, which are set out on pages 4 to 13.

Respective responsibilities of Trustees and examiner

The charity trustees (who are also the directors of Auchenblae & District Community Association for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) 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 examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In the course of 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 financial statements which accord with the accounting records and comply with Regulation 8 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.

R J Sim F.C.C.A
Murray Taylor Audit Limited
10 Murray Lane
Montrose
Angus
DD10 8LF
22 July 2026

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	43,660	131,641
Charitable activities	4	12,443	9,920
Other trading activities	5	6,970	-
Investments	6	492	106
Total income		63,565	141,667
Expenditure on:			
Raising funds	7	2,308	2,024
Charitable activities	8	75,984	109,763
Total expenditure		78,292	111,787
Net income/(expenditure) and movement in funds		(14,727)	29,880
Reconciliation of funds:			
Fund balances at 1 August 2024		60,149	30,269
Fund balances at 31 July 2025		45,422	60,149

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AUCHENBLAE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	**14**		4,266		5,019
Current assets					
Trade and other receivables	**15**	3,285		6,138	
Cash at bank and in hand		38,771		51,392	
		42,056		57,530	
Current liabilities	**16**	(900)		(2,400)	
Net current assets			41,156		55,130
Total assets less current liabilities			45,422		60,149
The funds of the charity					
Unrestricted funds	**17**		45,422		60,149
			45,422		60,149

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16/6/26

K L Newstead

Mr K L Newstead
Trustee

Company registration number SC332446 (Scotland)

1 Accounting policies

Charity information

Auchenblae & District Community Association is a private company limited by guarantee incorporated in Scotland. The registered office is Auchenblae Village Hall, Monboddo Street, Auchenblae, Laurencekirk, Kincardineshire, AB30 1XQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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 in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee 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.

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	43,660	131,641

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Core activities		
Charitable rental income	12,443	9,920

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	6,970	-

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	492	106

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising costs	2,308	2,024

8 Expenditure on charitable activities

	Core activities 2025 £	Core activities 2024 £
Direct costs		
Insurance	2,416	2,446
Heat and light	7,193	15,922
Teleephone	872	889
Sundry expenses	34	3,231
Cleaning	1,279	515
Repairs and renewals	4,264	2,110
Professional fees	14,878	2,880
Donations to charitable organisations	43,395	79,984
	74,331	107,977
Share of support and governance costs (see note 9)		
Support	753	886
Governance	900	900
	75,984	109,763
Analysis by fund		
Unrestricted funds	75,984	109,763

9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	753	886
Governance costs	900	900
	1,653	1,786
Analysed between:		
Core activities	1,653	1,786

Governance costs comprise:	2025 £	2024 £
Independent Examination fees	900	900
	900	900

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	900
Depreciation of owned property, plant and equipment	753	886

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no trustee's expenses paid for in the year ended 31 July 2024 nor for the year ended 31 July 2023.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Property, plant and equipment

	Plant and equipment
	£
Cost	
At 1 August 2024	10,667
At 31 July 2025	10,667
Depreciation and impairment	
At 1 August 2024	5,648
Depreciation charged in the year	753
At 31 July 2025	6,401
Carrying amount	
At 31 July 2025	4,266
At 31 July 2024	5,019

15 Trade and other receivables

Amounts falling due within one year:	2025 £	2024 £
Trade receivables	765	6,138
Prepayments and accrued income	2,520	-
	3,285	6,138

16 Current liabilities

	2025 £	2024 £
Accruals and deferred income	900	2,400

17 Unrestricted funds

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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	60,149	63,565	(78,292)	45,422

Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	30,269	141,667	(111,787)	60,149

18 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 July 2025:	
Property, plant and equipment	4,266
Current assets/(liabilities)	41,156
	45,422

18 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £
At 31 July 2024:	
Property, plant and equipment	5,019
Current assets/(liabilities)	55,130
	60,149

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).