

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NO. SC052324
FINANCIAL STATEMENTS
For the year to 31 DECEMBER 2023

Prepared by
Accountants Scotland Ltd
Chartered Certified Accountants
The Old City Club
6 Southesk Street
Brechin
DD9 6DY

**AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY SC052324**

REPORT BY THE INDEPENDENT EXAMINER

Independent Examiner's report to the Trustees of Auchenblae Parks Committee

I report on the Accounts of Auchenblae Parks Committee for the year ended 31 December 2023 as set out in this document.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 the 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 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: -

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


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13th February 2024

**AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324**

BALANCE SHEET AS AT 31 DECEMBER 2023

2022			2023		
£			£		
FIXED ASSETS					
£ 32,417		Equipment - Per Schedule 1	£ 34,601		
£ 152,930		Buildings - Per Schedule 2	£ 152,930		
<u>£ 185,347</u>			<u>£ 187,531</u>		
CURRENT ASSETS					
£ 20,620		Barclays Premium Account	£ -		
£ 12,011		Grant Awards Account	£ -		
£ 3,463		Current Account	£ 74,553.00		
		Cash (held by David Sutherland)	<u>£ 490.00</u>	£ 75,043	
<u>£ 36,094</u>					
Less CURRENT LIABILITIES					
£ 2,587		Sundry Creditors - Per Schedule 6	£ 2,499		
£ -					
<u>£ 2,587</u>			<u>£ 2,499</u>		
£ 33,507		NET CURRENT ASSETS	£ 72,544		
<u>£ 218,854</u>		NET ASSETS	<u>£ 260,075</u>		
FUNDS					
<u>£ 218,854</u>		All Unrestricted	<u>£ 260,075</u>		

The Financial Statements were approved by the Trustees on 14th February 2024 and signed on their



**AUCHENBLAE PARKS COMMITTEE
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**ACCOUNTS TO 31 DECEMBER 2023
NOTES TO ACCOUNTS**

SCHEDULE 1

Equipment	Cost to 31 December 2022	£171,284
	Less: sold and disposed during the year	<u>£0</u>
		£171,284
	Add: purchased	<u>£0</u>
		<u>£171,284</u>
	Depreciation to 31 December 2022	£128,579
	Depreciation Charge for Year	£8,104
		<u>£136,683</u>
	N.B.V. At 31 December 2023	<u>£34,601</u>
	N.B.V. At 31 December 2022	<u>£32,417</u>

SCHEDULE 2

Buildings (At Replacement Values for Insurance When Introduced to Balance Sheet)

Machinery Store	£16,488
Den Pavilion	£35,000
Tractor Shed	£16,000
Golf Pavilion	£41,000
Football Hut	<u>£5,000</u>
	£113,488
Football hut demolished	<u>£5,000</u>
	£108,488
New Football Pavillion	<u>£44,442</u>
	<u>£152,930</u>

**AUCHENBLAE PARKS COMMITTEE
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NOTES TO THE FINANCIAL STATEMENTS - 2

1) BASIS OF ACCOUNTING

These Accounts have been prepared on the basis of historic cost in accordance with Financial reporting for Standard for Smaller Entities and the Charities Statement of Recommended Practice.

2) GRANTS RECEIVED

The grants received were:-

03/02/2023 MacPhie	£	1,000.00
22/03/2023 Auchenblae Community Association	£	4,429.94
12/05/2023 MacPhie	£	500.00
05/06/2023 Transocean	£	3,932.98
09/06/2023 Mearns Area Partnership	£	17,996.88
14/06/2023 Tullo Windfarms	£	9,102.00
15/06/2023 Aberdeenshire Council Funding	£	8,000.00
16/08/2023 Hillhead of Auquithy	£	799.62
20/12/2023 Midhill Funding	£	19,466.69
22/12/2023 Mearns Area Partnership	£	4,851.97
	£	<u>70,080.08</u>

Grant Expenditure

11/04/2023 Machinery repair	£	9,429.94
12/06/2023 Football kits and pitch naming	£	2,585.29
01/07/2023 Signage and fencing to football field	£	6,582.30
10/07/2023 Football pitch equipment	£	4,492.16
03/09/2023 Equipment for Den Pavilion	£	522.08
18/09/2023 Install Gabions/break out sluice	£	15,672.00
13/11/2023 Palisade Fence and gate at Football pitch	£	3,600.00
29/11/2023 Timber machining	£	1,680.00
	£	<u>44,563.77</u>

The accounts hold a value of £35,765.48 which is Funding received from Grants. This is ring-fenced for projects.

3) CASH DONATIONS AND GIFTS

These are included in the Statement of Financial Activities (SOFA) when received. Tax reclaims are not included at the same time as the gift to which they relate.

4) TANGIBLE FIXED ASSETS

Heritable Property was revalued at Insured values when introduced to the Balance Sheet. Equipment is shown at cost less depreciation. Depreciation is calculated at 20% of cost (on a straight line basis). Some older items are still in use and have some minimal value.

5) GROSS WAGES & SALARIES

Greenkeeper	£	28,642.73
Golf Attendants (2)	£	12,824.20
Golf Coach	£	-
Den Groundsman & Cleaner	£	6,741.11
Treasurer	£	9,047.17
Pension	£	662.07
	£	<u>57,917.28</u>

6) CREDITORS PAYE due - Quarter 3

£	2,499.00
£	<u>2,499.00</u>

7) DEBTORS Green Fees
Membership

£	-
£	-
£	<u>-</u>

8) TRUSTEES

There were no expenses paid to Trustees this year.

AUCHENBLAE PARKS COMMITTEE
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
INCOMING RESOURCES		
Bowling Club Membership/Visitors	£ 937	£ 540
Donations	£ 1,323	£ 3,521
Golf Membership	£ 57,602	£ 52,534
Golf Pav Shop	£ 3,321	£ 1,422
Golf Open payments	£ 984	£ -
Grants	£ 70,080	£ 33,939
Green Fees	£ 29,859	£ 16,800
Honesty Box	£ -	£ 252
Football Pitch/Pavilion Hire	£ 515	£ 125
Interest	£ 2,862	£ 70
Orange Mast	£ 6,968	£ 6,968
Sale of wood	£ 500	£ -
Insurance	£ 17,509	£ 48,517
HMRC Gift Aid	£ -	£ 1,467
Refund of Phone exp	£ -	£ 23
Tennis Membership	£ 787	£ 260
TOTAL INCOMING RESOURCES	£ 193,247	£ 166,439
RESOURCES EXPENDED		
Accountancy fees	£ 276	£ 240
AGM Venue	£ -	£ 50
Annual Website Housing	£ 259	£ 240
Bank Charges	£ 10	£ -
Bowling	£ 84	£ -
Corporate wear	£ 186	£ -
Den in General	£ 2,975	£ 648
Depreciation	£ 8,104	£ 10,806
Expenses incurred in respect of new Football Pavillion	£ -	£ 4,220
FootBall Pitch & Bike Track	£ 17,020	£ -
Fuel	£ 3,138	£ 3,960
Golf Course (Incl Maintenance on Bowling Green)	£ 7,481	£ 15,380
Golf Open Food and expenses	£ 1,202	£ -
Golf Pav Shop Purchases	£ 1,940	£ 762
Hygiene & Disposables	£ 438	£ 447
Insurance	£ 7,666	£ 6,675
IT Equipment for Football Pavillion	£ -	£ 190
Legal/HR Fees	£ 5,726	£ 4,912
Long service gift	£ -	£ 128
Repairs & Service Machinery	£ 4,646	£ 10,668
Repairs to Premises	£ 19,476	£ -
Ringlink Subscription	£ 30	£ -
Roof replacement on Machinery store	£ -	£ 3,497
Stationary/Postages/Adverts	£ 3	£ 27
Storm Corrie Claim	£ 13,374	£ 25,762
Tools	£ 75	£ -
Tree work	£ -	£ 2,350
Wages/Salaries	£ 57,917	£ 74,976
Zoom Licences	£ -	£ 144
TOTAL RESOURCES EXPENDED	£152,026	£166,081
NET MOVEMENTS IN FUNDS FOR PERIOD		
INCOMING/(OUTGOING) RESOURCES	£41,221	£ 358
FUNDS BROUGHT FORWARD	£218,854	£218,496
FUNDS CARRIED FORWARD	£260,075	£218,854