

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2024	To	31	12	2024

Reference and administration details

Charity name	Culter and District Community Association (CDCA)
Other names charity is known by	Culter Village Hall
Registered charity number	SC005948
Charity's principal address	Culter Village Hall
	178 North Deeside Rd
	Peterculter
	Aberdeen
	Postcode AB14 0UD

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Treasurer		
3	Secretary		
4	Vice Chair		
5			
6			
7			
8		18/11/25-31/12/25	AGM
9		18/11/25-31/12/25	AGM
10		18/11/25-31/12/25	AGM
11		18/11/25-31/12/25	AGM
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution approved at AGM
Trustee recruitment and appointment	By vote at AGM or co-opted by unanimous support of existing Trustees. All user groups of the building are entitled to appoint a trustee.

Objectives and activities

Charitable purposes	<p>(a) To promote the well-being of the residents in the Culter District and to provide facilities in the interest of social welfare for recreation and leisure time occupation.</p> <p>(b) To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members.</p> <p>(c) To make provision for the carrying out of the above objects or any of them and for the general administration of the Association and to carry out the said objects conjunctly or any one or more of them independently as may be desired.</p>
Summary of the main activities in relation to these objects	<p>Daytime supervised care providing recreation, learning and co-ordination skills for pre-school children.</p> <p>Clubs including youth, seniors, bridge, mah jong, lego.</p> <p>Facilities for dance, drama, film, fitness and well-being.</p> <p>Community events e.g. Flower Show, Panto, Burns Suppers.</p> <p>Community Resilience and emergency reception centre.</p>

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	Continued maintenance and repair of the building and grounds. Good performance in managing costs while maintaining the facilities in a condition which is attractive to users. Financially stable. Surplus from previous years was used to carry out long term repairs, resulting in a deficit for the year.
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Financial review

Brief statement of the charity's policy on reserves	Bank balances at end 2024 totalled £70k, including £9k held as Restricted Funds. This is considered to be a healthy level of reserves which allows the CDCA to be somewhat resilient to small annual deficits and to unforeseen financial issues.
Details of any deficit	A deficit of £19k was generated in 2024, due to planned long term repairs carried out.
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	15/05/2025	

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Culter and District Community Association (CDCA)						
Registered charity number		SC005948						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1	1	2024	to	31	12	2024
Set out on pages		(remember to include the page numbers of additional sheets)						
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 that disclosed on the attached page*]						
		1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 9 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:						Date:	9/8/2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Enter charity name below

Enter SC No. below

Culter & District Community Association

SCO005948

Receipts and payments accounts

For the period from	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	01	Jan	2024	31	Dec	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	200	40			240	1,477
Legacies	-	-			Nil	Nil
Grants	-	450			450	2,689
Receipts from fundraising activities	3,858				3,858	4,471
Gross trading receipts	24,447				24,447	22,739
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	44,518				44,518	46,256
Gross receipts from other charitable activities	-				-	381
A1 Sub total	73,023	490	-	-	73,513	78,014
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	Nil	Nil			Nil	Nil
Proceeds from sale of investments	Nil	Nil			Nil	Nil
A2 Sub total	-	-	-	-	-	-
Total receipts	73,023	490	-	-	73,513	78,014
A3 Payments						
Expenses for fundraising activities	9,036				9,036	9,273
Gross trading payments	20,241				20,241	20,149
Investment management costs	62,898	160			63,058	43,257
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other - grants & donations admin					-	-
A3 Sub total	92,175	160	-	-	92,335	72,678
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	92,175	160	-	-	92,335	72,678
Net receipts / (payments)	(19,152)	330	-	-	(18,821)	5,335
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(19,152)	330	-	-	(18,821)	5,335

Note total payroll cost incl NI and pension 38170

Assumed split:

Expenses for fundraising activities 20%

Gross trading payments 50%

Investment management costs 30%

Culter & District Community Association

SCO005948

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	80,728	8,555			89,283	83,948
	Surplus / (deficit) shown on receipts and	(19,152)	330			(18,821)	5,335
		-	-			-	-
	Cash and bank balances at end of year	61,576	8,886	-	-	70,462	89,283
	(Agree balances with receipts and payments)	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Village Hall & Associated Land	Permanent Endowment	2,500,000	2,500,000
		Total	2,500,000	2,500,000

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Mobile Tools and Equipment	General		2,650	2,650
	Fixed Equipment	General		27,000	27,000
	Stock	General		1,250	1,250
		Total	-	30,900	30,900

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Outstanding Energy Charges	General	500	500
	Outstanding Performing Rights Fees	General	1,000	1,000
	200 club monthly prize draw	General	500	500
		Total	2,000	2,000

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Fabric & Heating Remediation	General	5,000	5,000
	Communications remedial	General	150	150
	Roof-space condensation remedial	General	7,500	7,500
		Total	12,650	12,650

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

5/4/2025

Culter & District Community Association

Section C Notes to the Accounts

*C1 Nature and purpose of funds
(may be stated on analysis of
funds worksheets)*

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Type of activity or project supported

C2 Grants

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee cross this box (otherwise complete section 3b)

Authority under which paid

**C3b Trustee remuneration -
details**

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period complete section 4b)

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of tr

C6 Other information

Value of fixed assets property is principally the prime cer existing buildings and services estimated as £2.5 million.

on

SCO005948



Individual / institution	Number of grants made	£
Total		-

trustee or person connected to a	x
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aid	£

riod then cross this box (otherwise	x
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Number of trustees £

Transaction	Transaction amount (£)	Balance outstanding at period end (£)

<p>Central location building plot at current valuation with</p> <p>.</p>
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Analysis of receipts and payments

1 Donations

[illegible]

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
A Wakefield Mem Fund		-	-	550
other	-	-	-	68
Co-op	-	150	150	1,571
Culter Gala		300	300	500
Total	-	450	450	2,689

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3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Miscellaneous	-				-	381
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	381

4 Payments relating directly to charitable activities

[illegible]

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	CDCA General Fund					
Receipts						
Donations	200				200	1,277
Legacies	-				-	-
Grants	-				-	68
Receipts from fundraising activities	3,858				3,858	4,471
Gross trading receipts	24,447				24,447	22,739
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	44,518				44,518	46,256
Gross receipts from other charitable activities	-				-	381
Sub total	73,023				73,023	75,192
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts	73,023				73,023	75,192
Payments						
Expenses for fundraising activities	9,036				9,036	9,273
Gross trading payments	20,241				20,241	20,149
Investment management costs	62,898				62,898	35,703
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other - Grants & Donations Administration	-				-	-
Sub total	92,175	-			92,175	65,125
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total						
Total payments	92,175				92,175	65,125
Net receipts / (payments)	(19,152)				(19,152)	10,067
Transfers to / (from) funds	526				-	
Surplus / (deficit) for year	(18,625)				(19,152)	10,067

Nature and purpose of funds

Unrestricted and restricted funds for use of Culter & District Community Association are held in a single General Fund in two Bank Accounts plus cash in hand. These are:

- 1) Club & Societies Current Account -VirginMoney Account No. 20270210; Sort Code 82-61-32; closing balance 31/12/2024 = £14027.60
- 2) Unity Trust account 20417482 Sort Code 60-83-01, closing balance 31/12/2024 = £56354.10
- 3) Cash in hand at 31/12/2024 £80.00

The main purpose of funds so held is the provision of Village Hall Facilities & Services to the Community of Peterculter (known as Culter) and the administration and upkeep of said facilities and services in accordance with the direction of the Hall Trustees Management Committee and Constitution. From time to time Trustees are successful in obtaining restricted grant funding for specific purposes.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Total restricted funds	Total restricted funds last period
	For Twos group	Coop 2024	Co-op grants 2017/Dec 2023	Culter Gala 2024	Coop Nov 2023		
Receipts							
Donations	40	-	-		-	40	200
Legacies						-	-
Grants	-	150	-	300	-	450	2,621
Receipts from fundraising activities						-	-
Gross trading receipts						-	-
Income from investments other than land and buildings						-	-
Rents from land & buildings						-	-
Gross receipts from other charitable activities						-	-
Sub total	40	150	-	300	-	490	2,821

Receipts from asset & investment sales

Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	40	150	-	300	-	490	2,821

Payments

Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs	-		-	-	-	-	-
Payments relating directly to charitable activities	40	-	-	-	120	160	7,553
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
						-	
						-	
Sub total	40	-	-	-	120	160	7,553

Payments relating to asset and investment movements

Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-

Total payments 40 - - - 120 160 7,553

Net receipts / (payments) - 150 - 300 (120) 330 (4,732)

Transfers to / (from) funds - (150) (376) (526)

Surplus / (deficit) for year - - (376) 300 (120) (196) (4,732)

Nature and purpose of funds

Grants are received regularly from the Coop, Culter Gala and others for specified purposes such as purchase or upgrade of equipment. £526 of previous Coop grants is being transferred to general (unrestricted) funds as it is no longer needed for the original purpose e.g. fridge/freezer not needed and Youth Club not running.