

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2024

SCOTTISH CHARITY NUMBER: SC007057

WALTON KILGOUR

Chartered Accountants

26/30 Bonnethill Road

Pitlochry

Perthshire

PH16 5BS

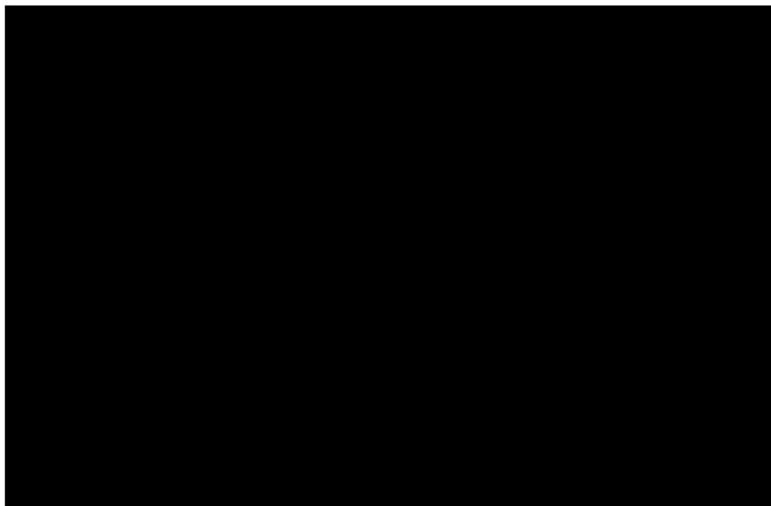
PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

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PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION
Trustee Annual Report for the year ended 30 September 2024

Charity Name	Pitlochry Senior Citizens Good Neighbour Association
Registered Charity Number	SC007057
Date of transfer to SCIO	13 May 2016
Principal Address	52 Bonnethill Road Pitlochry PH16 5ED



Bankers	Bank of Scotland The Direct Business PO Box 1000 BX2 1LB Skipton Building Society 179 High Street Perth PH1 5UN
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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 2024 (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 every second week.
- Towards the end of September we reintroduced the monthly trip to Perth.

We also provide transportation 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 11 drivers all of whom are MiDAS certified or currently undertaking MiDAS training.

We still receive grants from Perth and Kinross Council and Transport Scotland. In addition we were the recipients of several kind donations this year over the festive season, including the usual local Christmas Post delivery. A major grant of £3,000 was the result of being the organisation chosen by the Pitlochry High School group who won the YPI Scotland award.

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION
Trustee Annual Report for the year ended 30 September 2024 (continued)

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 £3,575 for the year, the Association held unrestricted funds of £60,187 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

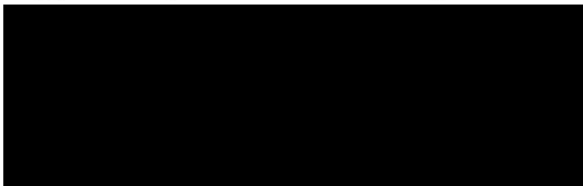
The Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association as at the end of the financial year and of the surplus or deficit of the Association for that period.

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

A large black rectangular box redacting the signature of the trustee.

Date: 9 December 2024

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Receipts and payments account For the year ended 30 September 2024

	Restricted Fund 2024 £	Unrestricted Fund 2024 £	Total 2024 £	Total 2023 £
RECEIPTS				
Donations	-	1,987	1,987	582
Fares	-	1,100	1,100	936
Grants	996	3,457	4,453	478
Bank interest	-	804	804	137
	<u>996</u>	<u>7,348</u>	<u>8,344</u>	<u>2,133</u>
RECEIPTS RELATING TO ASSET SALES				
Proceeds from sale of fixed assets	-	-	-	-
	<u>996</u>	<u>7,348</u>	<u>8,344</u>	<u>2,133</u>
 PAYMENTS FOR CHARITABLE ACTIVITIES				
Fuel	-	836	836	752
Repairs	1,004	-	1,004	1,229
Midas		572	572	-
Insurance	358	1,558	1,916	1,506
Other payments	-	141	141	301
	<u>1,362</u>	<u>3,107</u>	<u>4,469</u>	<u>3,788</u>
GOVERNANCE COSTS				
Independent examiner's fee	-	300	300	300
	<u>1,362</u>	<u>3,407</u>	<u>4,769</u>	<u>4,088</u>
PAYMENTS RELATING TO ASSET MOVEMENTS				
Purchases of fixed assets	-	-	-	-
	<u>1,362</u>	<u>3,407</u>	<u>4,769</u>	<u>4,088</u>
 (Deficit)/Surplus for year	 <u>(366)</u>	 <u>3,941</u>	 <u>3,575</u>	 <u>(1,955)</u>

All amounts relate to continuing operations.

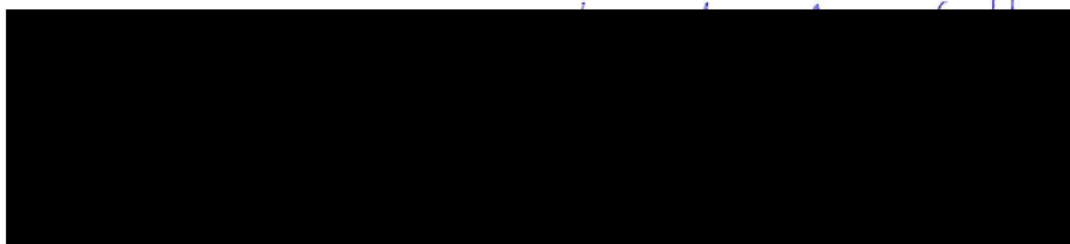
There were no recognised gains and losses other than the (deficit)/surplus for the financial year reported above.

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Statement of Balances as at 30 September 2024

	Restricted Fund 2024 £	Unrestricted Fund 2024 £	Total 2024 £	Total 2023 £
Balance as at 1 October 2023	366	56,246	56,612	58,567
(Deficit)/Surplus for year	<u>(366)</u>	<u>3,941</u>	<u>3,575</u>	<u>(1,955)</u>
Balance as at 30 September 2024	<u>-</u>	<u>60,187</u>	<u>60,187</u>	<u>56,612</u>
<i>Represented by:</i>				
Current assets				
Current account at Bank of Scotland	-	36,399	36,399	33,629
Skipton BS 1 Yr Fixed Bond	<u>-</u>	<u>23,788</u>	<u>23,788</u>	<u>22,983</u>
	<u>-</u>	<u>60,187</u>	<u>60,187</u>	<u>56,612</u>
Assets				
Renault Bus MX19 LLP at cost on purchase date of 16 April 2019			35,253	35,253
Fares			178	35
Accrued bank interest			635	487
Grant income			<u>2,500</u>	<u>-</u>
			<u>38,566</u>	<u>35,775</u>
Liabilities				
Independent examiner's fee			300	300
Fuel			<u>5</u>	<u>5</u>
			<u>305</u>	<u>305</u>

Approved by the Committee on 9 December 2024 and signed on its behalf by:



PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Notes to the Accounts for the year to 30 September 2024

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 (2023 - £nil).

During the year no Office Bearer (2023 – none) was reimbursed expenses totalling £nil (2023 - £nil).

PITLOCHRY SENIOR CITIZENS GOOD NEIGHBOUR ASSOCIATION

Notes to the Accounts (continued) for the year to 30 September 2024

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:

Perth & Kinross Community Transport Fund grant towards the Minibus tail-lift maintenance, insurance, annual service, MOT and regular health checks.

Perth & Kinross contribution towards the Public Liability Insurance for the year.

	Community Transport Fund £	Insurance Fund £	Total £
Opening Balance	366	-	366
RECEIPTS			
Grants	900	96	996
<u>PAYMENTS</u>			
Repairs	(1,004)	-	(1,004)
Insurance	(262)	(96)	(358)
Closing Balance	-	-	-

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 2024 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

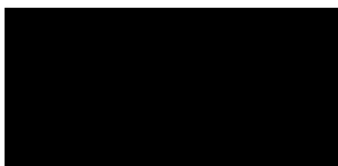
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 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.



Walton Kilgour Chartered Accountants
26/30 Bonneathill Road
Pitlochry
PH16 5BS

Date: 9 December 2024