

Cruden Bay Recreation Park

Report & Accounts

Receipts & Payments

For the year ended 31 December 2025

Registered Charity No: SC030723

Reference & Administrative Information

For the year ended 31 December 2025

Charity Name	Cruden Bay Recreation Park
Charity Registration No	SC 030723
Contact Address	Mrs Rosemary Pittendrigh Slains View 21 Links View CRUDEN BAY Peterhead Aberdeenshire AB42 0RF
Trustees	Peter Abenheimer Rosemary Pittendrigh
Treasurer	Rosemary Pittendrigh
Independent Examiner	Mr Brian McAulay 8 New Block CRUDEN BAY Peterhead Aberdeenshire AB42 0HE
Bankers	Royal Bank of Scotland 10 Marischal Street PETERHEAD AB42 1HS

***Cruden Bay Recreation Park
Trustees Annual Report
For the year ended 31 December 2025***

Governing Document

The trust is administered in accordance with the terms of the Declaration of Trust

Trustees

The Trustees are appointed under the terms of the Declaration of the Trust at the Annual General Meeting.

Objectives & Activities

The objects of the Association shall be to advance education and in the interest of social welfare, to provide or assist in the provision of facilities for recreational or leisure time occupation in an effort to improve the said inhabitants' condition of life. The other main object is to maintain and manage or to co-operate with any local authority in the maintenance and management of the aforementioned facilities in furtherance of the above objects.

Achievements & Performance

Increased use of the facility has produced User Group income during the period of £3,796, almost £1,600 greater than the previous year. With expenditure only slightly increased in 2025 totalling £3,956, we ended the year with a surplus of £2,190. Running costs continue to present an ongoing challenge for the Committee.

We continue with two appointed Trustees.

Independent Examiner's Report to the Trustees of Cruden Bay Recreation Park

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 4..

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

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
 - 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.

Name: *BRIAN Mc AULAY*

Relevant Professional qualification/professional body: *DIPFA*

Address: *8 NEW BLOCK, CRUDEN BAY AB42 0HE*

Date: *9th MARCH 2026*

Brian McAulay

CRUDEN BAY RECREATION PARK

Charity No: SC030723

Income and Expenditure Account for the year ended 31 December 2025

Income	2025 £	2024 £	Expenditure	2025 £	2024 £
Opening balances b/f					
Current A/C as @ 01/01/2025		655.09			
Football User Groups	3,796.50	2,165.53	SSE	200.00	1,352.08
Fundraising	2,350.00	0.00	Miscellaneous	0	0.00
Misc	<u>0.00</u>	<u>40.00</u>	Insurance	773.43	0.00
			Maintenance	2,983.00	1,622.00
			Cleaning	<u>0.00</u>	<u>385.00</u>

Total Income	6,146.50	£655.09	2,205.53	Total Expenditure	3,956.43	3,359.08
Surplus / Deficit		2,190.07	1,153.55	Bank balance as @ 31/12/2025	2,845.16	

Balance Sheet as @ 31/12/2025

Prepared from the books and information supplied and found to be in accordance therewith.

	2025 £	2024 £
Opening Balance	655.09	1,808.64
Surplus / Deficit	2,190.07	1,153.55
Closing Balance	<u>£2,845.16</u>	<u>£655.09</u>

Signed:



Date:

9th March 2026