

**ACTION KINTORE SCIO**

**SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

**FINANCIAL STATEMENTS**

**31 MARCH 2025**

**Charity Number SC040421**

# **ACTION KINTORE SCIO**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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## **ACTION KINTORE SCIO**

### **FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025**

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#### **TRUSTEES REPORT (1 OF 3)**

The Trustees have pleasure in presenting their report and the unaudited financial statements of the company for the year ended 31 March 2024

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 6th February 2020. The charity was previously a company limited by guarantee, but changed its legal form by converting to a SCIO. Our governing document is our constitution revised upon change to a SCIO. It covers, type of organisation, numbers and appointment of trustees and members, policy and decision-making procedures, meetings and procedures related to running the charity in accordance with

##### Recruitment and Appointment of Trustees

Trustees are appointed by way of nomination by the existing trustees.

##### Trustees Induction and Training

background information on the charity.

##### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### Organisational Structure

There are six trustees, supported by three volunteer members and three part time paid youth workers.

#### **OBJECTIVES AND ACTIVITIES**

Action Kintore has two main objectives and activities:

- 1) To advance the life and relieve the needs of young people within Kintore and District area by:
  - Bringing together those young people and the local authorities, voluntary and other organisations in a common effort to advance their education, and
  - providing a building and facilities for recreational leisure time activities designed to improve the young peoples condition of life and enable them to participate in society as mature and responsible individuals.
- 2) To bring into community use the Kintore Town House, which was built in 1747 and is one of Aberdeenshire's oldest buildings.

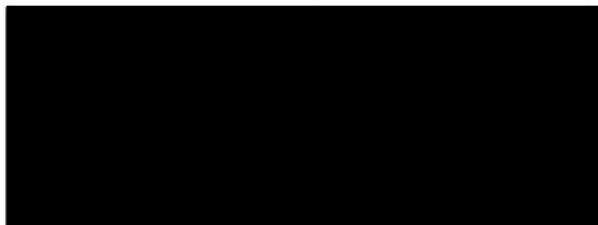
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TRUSTEES REPORT (2 OF 3)

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**Trustees**

Those who served during the year were as follows:



**Achievements and Performance**

**The Bothie**

We have enjoyed another successful year with the Bothie, Rachel Lewis, our youth team leader, continues to deliver an excellent programme and series of youth sessions - Monday afternoon for P5, P6 and P7. 3 30pm-5pm, for the S1 younger people, Rachel introduced the new Mind Yer Heid sessions at 5.30pm-7pm with Young and Free to Speak (YAFTS) S1-S3 on Tuesday evenings 7 pm till 9. and Thursday sessions attended by S3+ years, all enjoying good attendance of round 30 most weeks.

In September, 18 young people went onto a weekend residential in Newtonmore with 4 youth workers. This was paid for by the co-op community fund and some UK Youth funding. The groups took part in water sports like canoeing, white water rafting and paddleboarding, as well as cooking, making lunches and working together to keep their living areas clean and tidy. Lots of fun and learning was had by all.

The YAFTS youth group took part in the big Over2Youth24 youth event, ran by Tackling poverty and inequalities. A few members of the Bothie were part of the steering committee and were a big part in the setting up, running and evaluating the event.

Rachel manages and lead the sessions with Fraser Gray and Emma McPherson employed part-time for the evening sessions, with Lucy Doig and a number of the young people stepping up and assisting by volunteering, with Dorothy Fraser continues to volunteer with Monday afternoon Junior Group.

**Bothie Funding**

Bothie cash reserves rose by over £ 9,000 to £ 27,500 at 31 March 2025.

Grants totalling £ 16,500 were received from UK Youth - Thriving Minds, who also provided £11,000 to support our mental health provision project. Aberdeenshire Council gave a grant of £ 2,000 to cover Food Hygiene Courses for youth session members.

Our ongoing partnerships with local community activities and businesses have continued to help with the funding. We thank the Kintore Kids Club (Midmill) which gave £ 1,500 when they closed, Kintore Fireworks and those who donated through Local Giving. Thanks also to the Co-op for their ongoing support with a further £1,122 from the customer nominated funding.

The Bothie building refurbishment which started in July 2023 has been completed at a cost to Action Kintore of around £ 20,000. We are grateful for the help of all the local businesses that donated materials and supported the work.

**Town House Project**

As mentioned in last years report, we are proceeding with a revised plan for a community gym in the principal space. A gym was recommended after a feasibility study by Delfinity Limited, council funded (recommended) advisers, as the most beneficial and economically sustainable use of Townhouse by the community.

While this change in planned use has necessitated revisions to architectural drawings and costings and the original building warranty awarded, it will reduce the total cost, lower the financial risk and reduce administrative requirements when completed.

We have been able to be able to fund all past costs. In the year we received £ 15,000 from the Architectural Fund, £ 4,050 and donations from Jim Reid and ESD training.

As of October 2025, we need to apply for a building warrant for the revised project which we estimate will costs circa £12 to £ 15k.

With this in place, we shall proceed with a revised business plan, which we hope will gain support from the council and enable funding again from the Place Based Investment Project and Special Projects Fund. This should also enable a lease from the council and allow our progressing with the work on the Town House.



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TRUSTEES REPORT (3 OF 3)

**Basis for Preparing these Accounts**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The accounts have been prepared on an accrual basis, under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

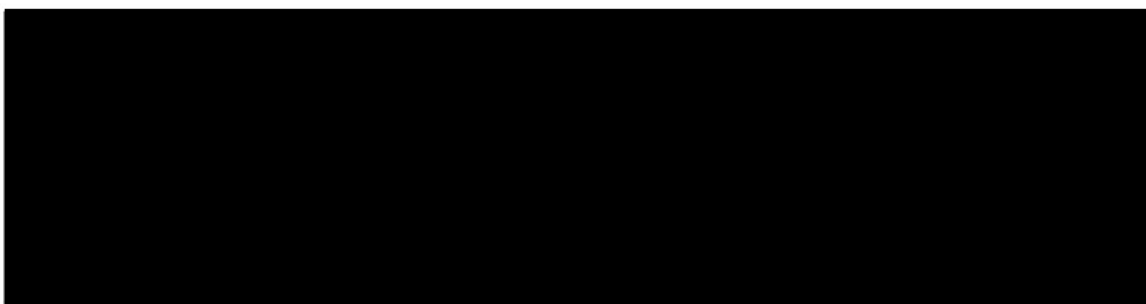
Financial Review

The charity had cash in hand of £ 30,880 at the end of the year (2024 - £ 20,848). The £ 10,032 increase is principally due to grants of £ 27,500 from UK Youth Thriving Minds contributing to income totalling £ 35,296 (2024 - £ 38,368), exceeding costs of £25,909 (2024 - £ 40,721). The large difference in the two years is due to the expenditure on replacing the Bothie walls being down to £ 2,317 from £17,493. Grants and donations towards the Townhouse restoration of £ 19,800 (2024 - £1,075) offset costs of £ 18,953 (2024 - Nil).

Reserves Policy

The Trustees are of the opinion that the present level of reserves and committed funding sufficient to meet is sufficient to meet the running of the Bothie for the foreseeable future. The reserve policy is to maintain a level and inflow of funds to permit this.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.



Approved by the Council of Management on 17th November 2025

**ACTION KINTORE SCIO**

**PROFIT AND LOSS ACCOUNT  
YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds	Restricted Funds		Total Funds 2025	Total Funds 2024
		£	Bothie & Other	Townhouse Development	£	£
Income:						
Donations, legacies and grants	2	2,813	29,780	19,800	52,393	35,635
Income from charitable activities	3	1,823			1,823	1,545
Income from other trading activities	4	880			880	2,263
Total income		<u>5,516</u>	<u>29,780</u>	<u>19,800</u>	<u>55,096</u>	<u>39,443</u>
Expenditure						
Expenditure on charitable activities	5,6	2,317	23,592	18,953	44,861	40,721
Other	7	0	3,176	0	3,176	3,266
Total Expenditure		<u>2,317</u>	<u>26,767</u>	<u>18,953</u>	<u>48,037</u>	<u>43,987</u>
Net income / (expenditure)		3,199	3,013	847	7,059	-4,544
Transfer between Reserves					0	
Reconciliation of funds						
Total funds brought forward	11, 12	2,988	139,418	2,592	144,999	149,543
Total funds carried forward		<u>6,187</u>	<u>142,431</u>	<u>3,439</u>	<u>152,058</u>	<u>144,999</u>

The notes on pages 8 to 11 form part of these financial statements.

# ACTION KINTORE SCIO

## BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
<b>FIXED ASSETS</b>	9	120,709	123,885
<b>CURRENT ASSETS</b>			
Prepayments and accrued income	10	818	643
Cash at bank		30,880	20,849
		<u>31,698</u>	<u>21,492</u>
<b>CREDITORS: amounts falling due within one year</b>	11	-350	-378
<b>NET CURRENT ASSETS</b>		31,347	21,114
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>152,056</u>	<u>144,999</u>
<b>RESERVES</b>			
Designated (Restricted) Funds	13	145,871	142,011
Unrestricted Funds	14	6,187	2,988
<b>TOTAL FUNDS</b>		<u>152,058</u>	<u>144,999</u>
		<b>Number</b>	<b>Number</b>
Average number of employees		<u>3</u>	<u>3</u>

The accounts are prepared on the basis of the Statement of Recommended Accounting Practice (SORP) as included in The Charities Act 2011 (Accounts and Audit) Order 2015 providing guidance on how to apply FRS 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland – Small entities and other minor amendments issued in July 2015), to charity accounts.

The Council of Management acknowledge their responsibilities for:

(i) ensuring that the company keeps proper accounting records which comply with the SORP and FRS 102, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of with the SORP and FRS 102

The Trustees approved these financial statements on the 17th November 2025 and are signed on their behalf by:



The notes on pages 8 to 11 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES****Basis of accounting**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The charity has changed its accounting policy to an accruals basis, and that the prior years figures have been restated as a result.

**Funds**

Unrestricted funds are incoming resources receivable for the objects of the charity but with no specific purpose attached other than they are available for general purposes.

Restricted funds are those funds where the donor has placed a restriction and expenditure charged to such funds meet the criteria. The company has restricted funds and received several restricted funds with details amounts as in Note 2.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful, as follows:

Freehold buildings	over 50 years
Plant and Machinery	over 5 years

**2. Income from donations and grants**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Grants Received		29,780	19,050	48,830	29,533
Donations Received	2,813		750	3,563	6,102
	<u>2,813</u>	<u>29,780</u>	<u>19,800</u>	<u>52,393</u>	<u>35,635</u>

**3. Income from charitable activities**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Rental Income	1,823			1,823	1,545
	<u>1,823</u>	<u></u>	<u></u>	<u>1,823</u>	<u>1,545</u>

**4. Income from fund raising**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Fundraising	880			880	2,263
	<u>880</u>	<u></u>	<u></u>	<u>880</u>	<u>2,263</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**5. Expenditures on Charitable Activities by Fund Type**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Charitable Activity	2,317	23,592	18,953	44,862	40,721
Support Costs		0		0	3,266
	<u>2,317</u>	<u>23,592</u>	<u>18,953</u>	<u>44,862</u>	<u>43,987</u>

**6. Expenditures on Charitable Activities by Activity Type**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Activities undertaken directly		19,466		19,466	16,827
Outside Services	2,317	4,126	18,953	25,396	23,894
Charitable Activity	<u>2,317</u>	<u>23,592</u>	<u>18,953</u>	<u>44,862</u>	<u>40,721</u>

**7. Other Costs**

	Unrestricted	Restricted Funds		Year to	Year to
	Funds	Bothie & Other	Townhouse Development	31 March 2025	31 March 2024
	£	£	£	£	£
Depreciation		3,176		3,176	3,176

**8. Employees**

	2025	2024
	£	£
Total staff costs were:		
Salaries and wages	Adj emp contrib 12,345	12,519
Pension costs	Adj emp contrib 96	83
	<u>12,441</u>	<u>12,602</u>

## Particulars of employees

The average no of employees during the the year, calculated on the basis of fulltime equivalents were

2024	2024
3	3

The average head count (part time staff employed) during the accounting period was three (2024 three). No employee received remuneration of more than £ 60,000 (2024 nil)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024 : £nil). No charity trustee received payment for professional or other services supplied to the charity (2024 : £nil)

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**9. Tangible Fixed Assets**

	Leasehold Buildings £	Plant and Equipment £	Total £
Cost			
At 1 April 2024	158,796	7,776	166,572
At 31 March 2025	158,796	7,776	166,572
Depreciation			
At 1 April 2024	34,911	7,776	42,687
Charge for the year	3,176		3,176
At 31 March 2025	38,087	7,776	45,863
Net book value			
At 1 April 2024	123,885	0	123,885
At 31 March 2025	120,709	0	120,709

**10. Prepayments and accrued income**

	2025 £	2024 £
Accrued Income	461	253
Prepayments	357	390
	<b>818</b>	<b>643</b>

**11. Creditors falling within one year**

	2025 £	2024 £
Operating Expenses	350	378
Townhall Development		
	<b>350</b>	<b>378</b>

**12. Related party transactions**

During the year no related party transactions have been entered into which might reasonably affect any decisions made (2022: nil)

**13. Restricted Funds**

	Balance 31 Mar 2024	Income	Expenditure	Transfers	Balance 31 Mar 2025
<b>Bothie Running Costs</b>					
Aberdeenshire Council grants	0	0	0		0
Thriving Minds	13,991	27,500	-23,592		17,899
<b>Other Grants</b>					
Bothie building	123,885		-3,176		120,709
Equipment and clothing Grants	1,543	280	0		1,823
Abdn Cncl Food Hygiene Course		2,000			2,000
Townhouse planning	2,592	19,800	-18,953		3,439
	<b>142,011</b>	<b>49,580</b>	<b>-45,720</b>	<b>0</b>	<b>145,871</b>

**14. Unrestricted Fund**

	Balance 31 Mar 2024	Income	Expenditure	Transfers	Balance 31 Mar 2025
General Funds	2,988	5,516	-2,317		6,187

**INDEPENDENT EXAMINERS' REPORT TO THE COUNCIL OF MANAGEMENT**

**YEAR ENDED 31 MARCH 2025**

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I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 2 to 7.

**Respective Responsibilities of management and examiner .**

The 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. It is my responsibility to examine the Report and 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of 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 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 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 report and 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