

# PUT Community SCIO

Scotland · Charity number SC045547

## Details

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**Status** Active

**Legal form** SCIO (Scottish Charitable Incorporated Organisation)

**Registered** 2015-04-10

**Register** [View on the OSCR register](#)

## Contact

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**Address** Mill of Allathan  
Udny  
Ellon  
Aberdeenshire  
AB41 7PR

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

**What the charity does:** We aim to improve the environment in and around your local villages. To do this we grow and maintain flowers in the villages. We plant trees. Maintain public paths. Encourage reduction of the use of fossil fuels. We run community swap shops to reduce waste. We run a repair cafe. We are continually campaigning to raise awareness of environmental issues and how we can make improvements.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of environmental protection and improvement The advancement of community development and active citizenship

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-05-31 | £5,960 | £5,071      | -      | 0         |
| 2024-05-31 | £2,335 | £2,406      | -      | 0         |
| 2023-05-31 | £8,552 | £7,616      | -      | 0         |
| 2022-05-31 | £8,552 | £7,616      | -      | 0         |
| 2021-05-31 | £4,512 | £9,865      | -      | 0         |

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# Accounts

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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                                   | 01  | June  | 2024 | To              | 31  | May   | 2025 |

Reference and administration details

|                                 |                    |
|---------------------------------|--------------------|
| Charity name                    | PUT Community SCIO |
| Other names charity is known by |                    |
| Registered charity number       | SC 045547          |
| Charity's principal address     |                    |

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            |                 |                                   |                                                               |
| 2            |                 |                                   |                                                               |
| 3            |                 |                                   |                                                               |
| 4            |                 |                                   |                                                               |
| 5            |                 |                                   |                                                               |
| 6            |                 |                                   |                                                               |
| 7            |                 |                                   |                                                               |
| 8            |                 |                                   |                                                               |
| 9            |                 |                                   |                                                               |
| 10           |                 |                                   |                                                               |
| 11           |                 |                                   |                                                               |
| 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           |
| Trustee recruitment and appointment | Open to all volunteers |

## Objectives and activities

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charitable purposes                                         | <p>The advancement of environmental protection and improvement</p> <p>The advancement of Community Development and active citizenship</p>                                                                                                                                                                                                                                                            |
| Summary of the main activities in relation to these objects | <p>Gardening/Horticulture/Village improvement</p> <p>Plant and maintain the floral displays around Pitmedden</p> <p>Climate change action.</p> <p>Provide tractor, trailer and labour for rural paths maintenance.</p> <p>Grew 3000+ plants from seeds and cuttings for village displays and for school plantings</p> <p>Planted ~500 trees around the village and maintained previous plantings</p> |



## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

With volunteers we planted and maintained all the Floral displays in and around Pitmedden and Udney villages, including growing on 3000+ plants in our polytunnel and allotment. Members litter picked around the villages of Udney Green and Pitmedden (>80 bags collected over the winter).

**Udney Paths Group** – supply tractor, trailer and labour for rural paths maintenance days. Paths group built culvert bridge, resurfaced a path to avoid pedestrians having to use the road at a corner, did remedial drainage and cut back vegetation of 4 paths

**Udney Climate Action (sub-group):**

#### Reuse/recycle

- Ran quarterly swap shops.
- Started monthly repair cafes.
- Along with other groups, ran a fashion show including recycled clothing.

#### Environment

- Distributed free trees which had been donated to us.
- Organised volunteers and local Guides to help plant trees along the Oldcraig path.
- Established a mini-orchard in Pitmedden.
- Checked trees planted in previous years.
- Continued to maintain a tree nursery.

#### Home heating and retrofit

- Arranged a group visit to local homes with renewable energy heating systems.
- To publicise the importance of home retrofit, we organised the 'Fit is Retrofit' project. This involved arranging for five householders to have whole house retrofit assessments, canvassing their views of the process, publishing a booklet which was distributed to all householders in Udney and beyond, and holding a public meeting to discuss the findings. The booklet was made available on our website and publicised widely. This activity was followed up with meetings with Udney's Councillors and the local MSP.

#### Campaigning

- Prior to the UK Parliamentary election, contacted all local candidates regarding climate issues.
- Contacted our MP regarding including community energy generation in the Great British Energy Bill
- Regularly publicised climate issues via social media.

### Financial review

#### Brief statement of the charity's policy on reserves

To maintain a positive bank balance in order to be able to maintain our assets and to be able to cover any unexpected expenses (unplanned maintenance repairs etc).

#### Details of any deficit

#### Donated facilities and services (if any)

Hunter And McIntyre :- provide site for polytunnel for growing on plants for the village displays. CairnRowan farms provided storage for and donated diesel for the mini tractor

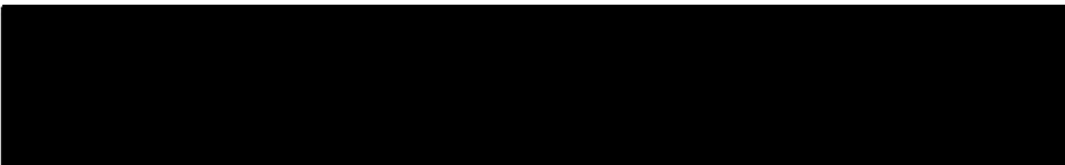
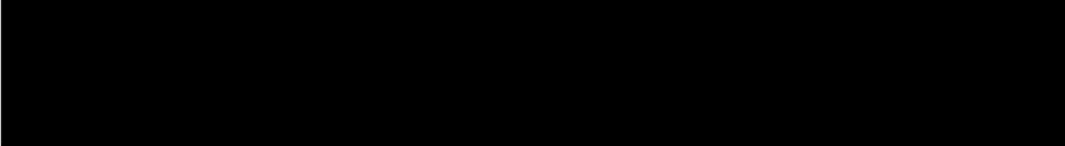
APPENDIX 1

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                                                                            | CHAIR                     |
| Date                  | 6 <sup>th</sup> Dec 2025                                                             | 6 <sup>th</sup> Dec 2025. |



## PUT Community SCIO

SC045547



| Receipts and payments accounts |                     |       |      |    |              |       |
|--------------------------------|---------------------|-------|------|----|--------------|-------|
| For the period from            | Receipt period date |       |      | to | Payment date |       |
|                                | Day                 | Month | Year |    | Day          | Month |
|                                | 01                  | June  | 2024 |    | 31           | May   |
|                                |                     |       | 2025 |    |              |       |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 1,216                              |                                  |                                            |                                           | 1,216                                      | 300                                     |
| Legacies                                                      |                                    |                                  |                                            |                                           | -                                          |                                         |
| Grants                                                        | 4,544                              |                                  |                                            |                                           | 4,544                                      | 1,840                                   |
| 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               | 200                                |                                  |                                            |                                           | 200                                        | 195                                     |
|                                                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A1 Sub total</b>                                           | <b>5,960</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>5,960</b>                               | <b>2,335</b>                            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of fixed assets                            |                                    |                                  |                                            |                                           | -                                          |                                         |
| Proceeds from sale of investments                             |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A2 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>                                         | <b>5,960</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>5,960</b>                               | <b>2,335</b>                            |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross trading payments                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Investment management costs                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Payments relating directly to charitable activities           | 5,071                              |                                  |                                            |                                           | 5,071                                      | 2,406                                   |
| Grants and donations                                          |                                    |                                  |                                            |                                           | -                                          |                                         |
| Governance costs:                                             |                                    |                                  |                                            |                                           | -                                          |                                         |
| Audit / independent examination                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| Preparation of annual accounts                                |                                    |                                  |                                            |                                           | -                                          |                                         |
| Legal costs                                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Other                                                         |                                    |                                  |                                            |                                           | -                                          |                                         |
|                                                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A3 Sub total</b>                                           | <b>5,071</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>5,071</b>                               | <b>2,406</b>                            |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchases of fixed assets                                     |                                    |                                  |                                            |                                           | -                                          |                                         |
| Purchase of investments                                       |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A4 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>                                         | <b>5,071</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>5,071</b>                               | <b>2,406</b>                            |
| <b>Net receipts / (payments)</b>                              | <b>889</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>889</b>                                 | <b>(71)</b>                             |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           |                                            |                                         |
|                                                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>889</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>889</b>                                 | <b>(71)</b>                             |



## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 7,279                              |                                  |                                            |                                           | 7,279                                | 7,350                             |
|               | Surplus / (deficit) shown on receipts and payments account | 888                                |                                  |                                            |                                           | 888                                  | (71)                              |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 8,167                              | -                                | -                                          | -                                         | 8,167                                | 7,279                             |
|               | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                      |                                   |

|                | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

|                 | Details                             | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|-------------------------------------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets | Kobota mini tractor with implements | unrestricted                |                                     |                                              |                           |
|                 | 2 containers - office and storage   | unrestricted                |                                     |                                              |                           |
|                 | 1x car trailer                      | unrestricted                | 3,821                               |                                              | 3,821                     |
|                 | polytunnel                          | unrestricted                |                                     |                                              |                           |
|                 |                                     |                             |                                     |                                              | -                         |
|                 |                                     | Total                       | 3,821                               | -                                            | 3,821                     |

|                | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         | Total                           | -                          | -                         |

|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         | Total                           | -                                     | -                         |

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

[Redacted Signature Area]

Date of  
approval

19-11-25  
19-11-25

## Section C Notes to the Accounts

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

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|  |
|  |
|  |

**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
| <b>Total</b>                          |                          |                       | - |

**C3a Trustee remuneration**

|                                                                                                                                                      |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | x |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---|

**C3b Trustee remuneration - details**

| Authority under which paid | £ |
|----------------------------|---|
|                            |   |
|                            |   |
|                            |   |
|                            |   |
|                            |   |

**C4a Trustee expenses**

|                                                                                                                       |   |
|-----------------------------------------------------------------------------------------------------------------------|---|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | x |
|-----------------------------------------------------------------------------------------------------------------------|---|

**C4b Trustee expenses - details**

|  | Number of trustees | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        | 0                                     |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

**C6 Other information**

|  |
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|  |
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## PUT Community SCIO

SC045547

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Miscellaneous | 1,216                              |                                  |                                                  |                                                 | 1,216                                   | 300                               |
|               |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| <b>Total</b>  | <b>1,216</b>                       | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>1,216</b>                            | <b>300</b>                        |

## 2 Grants

|                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------------|------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------|
| Community Energy Scotland |                                    |                                  | -                                       |                                   |
| Udny Community            | 4,038                              |                                  | 4,038                                   | 1,578                             |
| Nescan                    | 506                                |                                  | 506                                     | 262                               |
| Aberdeenshire Foods       |                                    |                                  | -                                       |                                   |
| Aberdeenshire Volunteers  |                                    |                                  | -                                       |                                   |
| Community Shelf           |                                    |                                  |                                         |                                   |
| Zero carbon daviot        |                                    |                                  |                                         |                                   |
|                           |                                    |                                  | -                                       |                                   |
| <b>Total</b>              | <b>4,544</b>                       | <b>-</b>                         | <b>4,544</b>                            | <b>1,840</b>                      |

## 3 Gross receipts from other charitable activities

|                                      | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Monies from tarves Allotment holders | 200                                |                                  |                                                  |                                                 | 200                                     | 195                               |
| Sale of scrap metal collected        |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                      |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                      |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                      |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                      |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| <b>Total</b>                         | <b>200</b>                         | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>200</b>                              | <b>195</b>                        |

## 4 Payments relating directly to charitable activities

|                                         | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Plants/compost etc (gardening)          |                                    |                                  |                                                  |                                                 | -                                       | 893                               |
| Equipment (gardening)                   |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| Insurance                               | 818                                |                                  |                                                  |                                                 | 818                                     | 822                               |
| Equipment (servicing)                   |                                    |                                  |                                                  |                                                 | -                                       | 12                                |
| Climate action evants and tree planting | 4,253                              |                                  |                                                  |                                                 | 4,253                                   | 679                               |
| Replacement Allotment Fence             |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| Bench                                   |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                         |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                                         |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| <b>Total</b>                            | <b>5,071</b>                       | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>5,071</b>                            | <b>2,406</b>                      |



SC045547

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

|                                                            | Unrestricted fund 1 - other assets of fund before | Unrestricted fund 2 - capital assets of fund before | Unrestricted fund 3 - other assets of fund before | Unrestricted fund 4 - other assets of fund before | Total unrestricted funds | Total unrestricted funds last period |
|------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------|---------------------------------------------------|---------------------------------------------------|--------------------------|--------------------------------------|
| <b>Receipts</b>                                            |                                                   |                                                     |                                                   |                                                   |                          |                                      |
| Donations                                                  |                                                   |                                                     |                                                   |                                                   | 1,216                    | 300                                  |
| Legacies                                                   |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Grants                                                     |                                                   |                                                     |                                                   |                                                   | 4,544                    | 1,840                                |
| Receipts from fundraising activities                       |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Gross trading receipts                                     |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| buildings                                                  |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Rents from land & buildings                                |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Gross receipts from other charitable activities            |                                                   |                                                     |                                                   |                                                   | 200                      | 195                                  |
| <b>Sub total</b>                                           | -                                                 | -                                                   | -                                                 | -                                                 | 5,960                    | 2,335                                |
| <b>Receipts from asset &amp; investment sales</b>          |                                                   |                                                     |                                                   |                                                   |                          |                                      |
| Proceeds from sale of fixed assets                         |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Proceeds from sale of investments                          |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| <b>Sub total</b>                                           | -                                                 | -                                                   | -                                                 | -                                                 | -                        | -                                    |
| <b>Total receipts</b>                                      | -                                                 | -                                                   | -                                                 | -                                                 | 5,960                    | 2,335                                |
| <b>Payments</b>                                            |                                                   |                                                     |                                                   |                                                   |                          |                                      |
| Expenses for fundraising activities                        |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Gross trading payments                                     |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Investment management costs                                |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Payments relating directly to charitable activities        |                                                   |                                                     |                                                   |                                                   | 5,071                    | 2,406                                |
| Grants and donations                                       |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Governance costs:                                          |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Audit / independent examination                            |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Preparation of annual accounts                             |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Legal costs                                                |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
|                                                            |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
|                                                            |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| <b>Sub total</b>                                           | -                                                 | -                                                   | -                                                 | -                                                 | 5,071                    | 2,406                                |
| <b>Payments relating to asset and investment movements</b> |                                                   |                                                     |                                                   |                                                   |                          |                                      |
| Purchases of fixed assets                                  |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| Purchase of investments                                    |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| <b>Sub total</b>                                           | -                                                 | -                                                   | -                                                 | -                                                 | -                        | -                                    |
| <b>Total payments</b>                                      | -                                                 | -                                                   | -                                                 | -                                                 | 5,071                    | 2,406                                |
| <b>Net receipts / (payments)</b>                           | -                                                 | -                                                   | -                                                 | -                                                 | 889                      | (71)                                 |
| <b>Transfers to / (from) funds</b>                         |                                                   |                                                     |                                                   |                                                   | -                        |                                      |
| <b>Surplus / (deficit) for year</b>                        | -                                                 | -                                                   | -                                                 | -                                                 | 889                      | (71)                                 |

## Nature and purpose of funds

The advancement of environmental protection and improvement. The advancement of Community development and active citizenship. To plant and maintain all the floral displays around Pitmedden. Organise litter picks within the villages of Udney and Pitmedden. Provide tractor, trailer and labour for rural paths maintenance. Loan tractor and loader for use at NTS Pitmedden gardens. Maintain Tarves Allotement. Run events plant trees and provide advice and information to help reduce the communities environmental footprint.



## PUT Community SCIO

SC045547

## Additional analysis (3)

## 6 Breakdown of restricted funds

|                                                            | Restricted fund<br>1 - cash received<br>and below | Restricted fund<br>2 - cash received<br>and below | Restricted fund<br>3 - cash received<br>and below | Restricted fund<br>4 - cash received<br>and below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------|------------------------------------------|
| <b>Receipts</b>                                            |                                                   |                                                   |                                                   |                                                   |                           |                                          |
| Donations                                                  |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Legacies                                                   |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Grants                                                     |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| 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            |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| <b>Sub total</b>                                           | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Receipts from asset &amp; investment sales</b>          |                                                   |                                                   |                                                   |                                                   |                           |                                          |
| Proceeds from sale of fixed assets                         |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Proceeds from sale of investments                          |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| <b>Sub total</b>                                           | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Total receipts</b>                                      | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Payments</b>                                            |                                                   |                                                   |                                                   |                                                   |                           |                                          |
| Expenses for fundraising activities                        |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Gross trading payments                                     |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Investment management costs                                |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Payments relating directly to charitable activities        |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Grants and donations                                       |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Governance costs:                                          |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Audit / independent examination                            |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Preparation of annual accounts                             |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Legal costs                                                |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| <b>Sub total</b>                                           | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Payments relating to asset and investment movements</b> |                                                   |                                                   |                                                   |                                                   |                           |                                          |
| Purchases of fixed assets                                  |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| Purchase of investments                                    |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| <b>Sub total</b>                                           | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Total payments</b>                                      | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Net receipts / (payments)</b>                           | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Transfers to / (from) funds</b>                         |                                                   |                                                   |                                                   |                                                   | -                         |                                          |
| <b>Surplus / (deficit) for year</b>                        | -                                                 | -                                                 | -                                                 | -                                                 | -                         | -                                        |
| <b>Nature and purpose of funds</b>                         |                                                   |                                                   |                                                   |                                                   |                           |                                          |
|                                                            |                                                   |                                                   |                                                   |                                                   |                           |                                          |

# APPENDIX 3



**Report to the trustees/members of**

**Registered charity number**

**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

## Independent examiner's report on the accounts

v2

Charity name  
PUT Community SCIO

SC045547

| Period start date |       |      |    | Period end date |       |      |
|-------------------|-------|------|----|-----------------|-------|------|
| Day               | Month | Year |    | Day             | Month | Year |
| 01                | June  | 2024 | to | 31              | May   | 2025 |

(remember to include the page numbers of additional sheets)

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. 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.

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 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 accounts.

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:
  - 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.

**Date:** 09.10.2025

\*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