



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

The advancement of environmental protection and improvement
The advancement of Community Development and active citizenship

Summary of the main activities
in relation to these objects

Gardening/Horticulture/Village improvement
Plant and maintain the floral displays around Pitmedden
Climate change action.
Provide tractor, trailer and labour for rural paths maintenance.
Grew 3000+ plants from seeds and cuttings for village displays and for school plantings
Planted ~500 trees around the village and maintained previous plantings

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

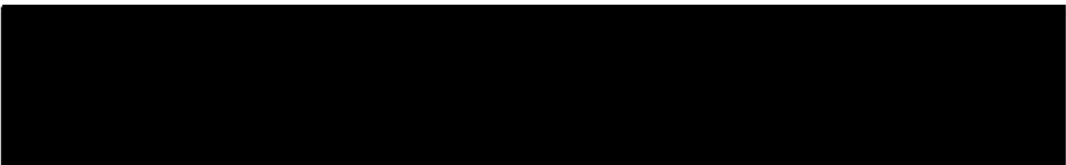
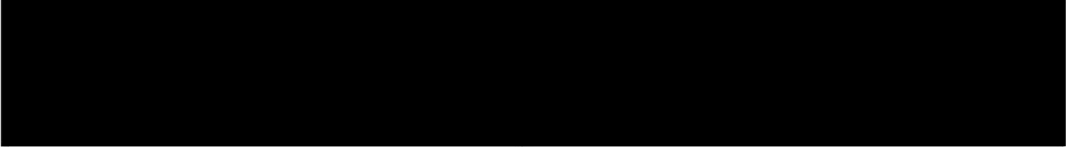
APPENDIX 1

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 th Dec 2025	6 th Dec 2025.

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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 to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	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
					-	
A1 Sub total	5,960	-	-	-	5,960	2,335
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,960	-	-	-	5,960	2,335
A3 Payments						
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					-	
					-	
A3 Sub total	5,071	-	-	-	5,071	2,406
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,071	-	-	-	5,071	2,406
Net receipts / (payments)	889	-	-	-	889	(71)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	889	-	-	-	889	(71)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	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 to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year 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 to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year 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

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

The following information was obtained from the review of the records of the Department of Health and Human Services, Office of Inspector General, Washington, D.C., dated March 19, 1974:

£

[illegible]

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

£

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

X

3

Balance
outstanding at
period end (£)

period start (€)	period end (€)
0	

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous	1,216				1,216	300
					-	
Total	1,216	-	-	-	1,216	300

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period 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				
			-	
Total	4,544	-	4,544	1,840

3 Gross receipts from other charitable activities

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

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
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					-	
					-	
					-	
Total	5,071	-	-	-	5,071	2,406

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other assets of fund	Unrestricted fund 2 - other assets of fund	Unrestricted fund 3 - other assets of fund	Unrestricted fund 4 - other assets of fund	Total unrestricted funds	Total unrestricted funds last period
Receipts						
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
Sub total	-	-	-	-	5,960	2,335
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	5,960	2,335
Payments						
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					-	
					-	
Sub total	-	-	-	-	5,071	2,406
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	5,071	2,406
Net receipts / (payments)	-	-	-	-	889	(71)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	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.						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - cash received and below	Restricted fund 2 - cash received and below	Restricted fund 3 - cash received and below	Restricted fund 4 - cash received and below	Total restricted funds	Total restricted funds last period
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

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

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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*]

- 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

- 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