

Scottish Charity No. SC048579

ABERCHIRDER & DISTRICT COMMUNITY ASSOCIATION SCIO
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024



CHARTERED ACCOUNTANTS

www.bainhenryreid.co.uk

Scottish Charity No. SC048579

Reference and Administrative Information

Charity Name: Aberchirder & District Community Association SCIO
Charity Registration Number: SC048579
Contact Address: 27 Causewayend Crescent
Aberchirder
Huntly
Aberdeenshire
AB54 7TF

Trustees

Chairperson
Vice Chairperson 1/1/24 - 19/5/24
Vice Chairperson from 18/6/24
Secretary
Treasurer deceased 30/1/24

appointed - 12/3/24
resigned 19/5/24

Independent Examiner

Bankers

Virgin Money plc

Aberchirder & District Community Association SCIO Trustees' Annual Report for the year ended 31st December 2024

Structure, Governance and Management

Governing Document

Aberchirder & District Community Association SCIO (hereafter referred to as 'The Association') is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the SCIO are deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the SCIO. The board may, at any time, appoint any member of the Association to be a charity trustee who are believed to have the skills and commitment to contribute to the management affairs of the Association. Such an appointment can be either to fill a vacancy or as an additional charity trustee.

Organisational Structure

The Association was set up in 1996 and operated as an unincorporated association until 28th February 2019. With effect from 1st March 2019, following approval from OSCR, the Association is now a Scottish Charitable Incorporated Organisation (SCIO) having charitable status under the Charities and Trustee Investment (Scotland) Act 2005. Members of the Association must be a minimum of 20 whilst the number of charity trustees must be a maximum of 13. The committee meets regularly once a month, except in December, and is responsible for the financial matters relating to the upkeep and smooth running of the Association together with the organisation of events and projects which become the ultimate responsibility of the Association.

Objectives and Activities

The objectives of the Association are to benefit the community of Aberchirder which comprises the postcode sector AB54 7 with the purpose of advancing community development (including the advancement of rural regeneration) within the Community, but only to the extent that this purpose is consistent with furthering the achievement of sustainable development.

It is the Association's duty to ensure that the pavilion at McRobert Park, Parkview, Aberchirder is maintained to a satisfactory standard. In 1996 Aberdeenshire Council granted the Association a 25 year lease for the land on which the building stands. In October 2017 McRobert Park Association Ltd (MPAL) acquired the land from Aberdeenshire Council under an asset transfer. In December 2018 MPAL granted the Association a new 25 year lease to include the pavilion, the hard surface area adjacent to the pavilion and a shed which stores Association equipment. The pavilion incorporates changing room facilities, a small kitchen and a gymnasium. Under the terms of our Lottery funding the supervision, cleaning, maintenance, etc. is managed by a Pavilion Committee. The gymnasium can be converted to a meeting room which again, under the terms of our lottery funding, can be used by local community groups. Day-to-day financing of the pavilion is the responsibility of the Association and one to two individuals, who are not trustees, receive wages to ensure the building is kept clean and tidy. The full-size football pitch at McRobert Park is not the direct responsibility of the Association. It remains the property of Aberdeenshire Council with whom we liaise over the use of this facility.

In December 2017 the Association acquired a lease from Aberdeenshire Council for a piece of land at the corner of North Street and Market Street. During 2018 and 2019 this piece of land was landscaped into a community garden for use by the community and was formally opened on 27th July 2019. The Association will retain responsibility for the maintenance of the garden with the intention of involving volunteers from the community to assist with most of the work.

The Association assists Aberdeenshire Council with the maintenance of Cleanhill Wood which lies to the south of Aberchirder. This is a wood on a hill which has designated footpaths and a picnic area for use by the public. In addition, we assist in maintaining walkways and footpaths surrounding Aberchirder together with flower tubs and certain flower beds which are filled with plants supplied by residents and Aberdeenshire Council.

Each year the Association has taken on the task of providing Christmas lights and a Christmas tree to central parts of the village. The lights are attached to lamp posts in Main Street, North Street and South Street and the Christmas tree is erected in the community garden.

The village website and the Association's Facebook page are both the direct responsibility of the Association. They provide comprehensive information about activities, businesses and organisations within the local community together with a detailed history of the village and surrounding area.

Looking specifically at fundraising activities, the Association holds an annual Fun Day at McRobert Park during the summer. Stalls are run by local organisations who raise funds for themselves and contribute to Association funds with a donation. The main area of fundraising for the Association at this event is the burger stall. Other regular fundraising events each year include coffee mornings, quiz nights and car boot sales.

Achievements and Performance

This has been a year of challenges so it's felt that this report should start by thanking the committee members for all they have done and, the community as a whole, for all their support. Reduced committee members has meant those remaining have taken on more responsibilities and the support from the community at our fundraisers etc means we can continue to keep our village as somewhere we are all proud of and enjoy living and working in, with lovely flower beds and planters, Christmas lights, a community garden, fitness centre etc.

We were pleased to see a good response to our community action plan meeting, as it is important to us to get feedback from the community as to what they see as top priorities in how any money raised is spent. We can assure the community that we are following this plan although, more than ever, we have come across many obstacles, due to lack of funding in council departments as well as lack of staff. As in previous years, we do our best to put forward our voice for smaller communities and their needs, and work with outside groups to achieve a result workable for all involved.

We have also had a meeting with the new owners of the health centre, expressing a request to keep communication between them and us so we can again work to achieve a way forward within their remit but importantly addressing the needs and problems within the community. We still await any further communication from them.

Thankfully our community resilience plan has not had to be put into use as yet. However, volunteers have had first aid training, walkie talkies have been received and outside agencies notified of these as they may help carers, for instance, notify or keep in touch with isolated rural addresses they cannot get to. The generator has also been serviced and tested. Sincere thanks to the resilience committee for all the work they do.

Financial Review

The period began with a bank balance of £34,979 in the main current account, £2,377 in the account designated for Deuchries Windfarm money and cash in hand of £105. The main current account included £28,800 representing a grant from the Deuchries Windfarm specifically designated for the Craigiebrae path project. This project was completed under budget and, this year, £3,000 was returned to the Deuchries Windfarm. A grant of £750 from the Towns and Villages Amenity Fund was also included in the main bank balance which contributed to the purchase of new planters for the village. The new planters were purchased for £4,564, financed by the £750 grant, £2,970 received from the Aberdeenshire Council Area Initiative Fund in 2023 and part of a successful Deuchries Windfarm application of £1,184 which also included the purchase of a garden shredder and compost. It was with great pleasure that we received two donations from the Co-op Local Community Fund. One for £861 in March and another for £1,137 in November, both to assist with local community projects. During the year, fundraising continued to be an important part of the Association's work. Three coffee mornings were held in the Village Hall, raising a net surplus of £1,196 and two quiz nights were held in the New Inn raising a net surplus of £525. Six car boot sales have also been held in McRobert Park raising a valued addition to funds of £976.

We had hoped to be a scheduled stop on the Ride the North cycle event in August but the venue this year was outside Aberdeenshire. We therefore chose August to hold a Family Fun Day in McRobert Park, including a Hill Race and stalls organised by local groups. Unfortunately, the weather was poor and affected local community support. Fundraising was badly hit but we still managed to net a surplus of £122.

The Fitness Centre has continued to be popular, however, the total for members' subscriptions in 2024 has decreased to £3,760 against a figure of £4,218 in 2023. Receipts from the hire of the pavilion amounted to £605. Costs for the pavilion amounted to £6,260 which included £408 for servicing expenses on alarms and fire extinguishers, £1,700 on electricity and £4,152 was spent on cleaner's wages and general routine maintenance. The lock on the front door of the pavilion needed repair and the Association took the opportunity to arrange a replacement of the existing lock with a card system linked to a remote laptop computer. This offered improved security for members and better controlled entry to the gymnasium. The cost of this was £1,860, which was fully funded by the Deuchries Windfarm Fund. 50% of the cost has been paid with the remaining 50% payable on installation of the system which is expected in January 2025.

The Deuchries Windfarm Fund continues to be a valued asset to the local community. Local residents together with the committee identify projects which are important to them and the Association then discusses their feasibility and applies to the Fund for the required funds to complete the project. A successful application to the Deuchries Windfarm Fund resulted in £496 becoming available to purchase two new saltire flags for the Square flagpole. Other successful applications from the Deuchries Windfarm of £1,198 and £1,200 have also been received. The first has helped the Association to purchase a new barbecue griddle and a bain-marie for use at the burger stall on fundraising events. The latter sum of £1,200 is a part contribution to a container storage unit and racking which will be used to store the Christmas street lights, barbecue equipment, car boot sale stock and other equipment. A further grant from the Aberdeenshire Council Area Initiative Fund of £3,072 was received to cover 80% of the cost of the storage unit. Total environmental costs in 2024 amounted to £5,568 which included the cost of the new planters mentioned earlier. General donations, including the amount received from the Co-op Local Community Fund, were £2,058.

We finish with a bank balance of £6,207 in the main account. £1,362 of this balance is restricted funds and is money set aside for the racking in the new container storage unit and the remaining 50% of the cost of the new pavilion lock. £4,845 of the main account balance is unrestricted funds which can be used for general community projects. This represents a decrease of £689 in unrestricted funds compared to 2023. However, our balance remains at a satisfactory level to continue our work for the community to whom we owe a special thank you for supporting the Association's fundraising activities. The No.2 a/c has a balance of £3,862 and we also have cash in hand of £76.

Reserves Policy

It is the Trustees policy to hold funds in two bank current accounts to retain instant access to address the needs of the community. The Association maintains one current account for the day-to-day financial transactions and a second current account designated No.2 a/c which receives income from the Deuchries Windfarm. Income to the No.2 a/c is received directly from Bradley Wind Energy Ltd (formerly Green Cat Renewables Ltd) and disbursed to clubs and organisations from the Aberchirder, Alvah and Forglen areas who submit grant applications during the year. A separate committee including representatives from the Association, Alvah, Forglen and local clubs and organisations meet each year to assess and make decisions on the applications. In 2024, the balance of the No 2 a/c began at £2,377. During the year £60,553 was received into the account from Bradley Wind Energy Ltd and £6,957 was returned from previous grants which were not fully utilised. £66,026 was allocated to successful applicants. The balance of this restricted fund was £3,862 at the year end.

The treasurer also maintains a small cash balance which is only used for transactions where the payee prefers to be paid in cash.

Statement of Trustees' Responsibilities

The members of the committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Association during the financial year. The members of the committee are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Association at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Association and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.

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[Redacted Signature]
Chairperson

18th March 2025

**Aberchirder & District Community Association SCIO
Independent Examiner's Report to the trustees
for the year ended 31st December 2024**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006
- have not been met, or

enable a proper understanding of the

18th March 2025

Aberchirder & District Community Association SCIO
Receipts and Payments Account
For the year ended 31st December 2024

Scottish Charity No. SC048579

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>Note</u>	<u>funds</u>	<u>funds</u>	<u>Total</u>	<u>Total</u>
<u>Incoming resources.</u>					
Incoming resources from generated funds					
- Voluntary income: Donations and grants	1	2,058	79,490	81,548	100,069
- Activities for generating funds	2	4,272		4,272	5,135
Incoming resources from charitable activities	3	4,365		4,365	4,691
Other incoming resources		-	-	-	-
Total incoming resources		10,695	79,490	90,185	109,894
<u>Resources expended.</u>					
Cost of generating funds					
- Costs of generating voluntary income					
- Fundraising trading: costs of goods sold	4	2,085		2,085	1,400
and other costs					
- Other costs of generating funds		-	-	-	-
Charitable activities	5	8,059	106,194	114,253	74,574
Governance costs		1,164		1,164	1,068
Total resources expended		11,308	106,194	117,502	77,042
Transfers	-	-	-	-	-
Net movement in funds		(613)	(26,704)	(27,317)	32,852
Total funds brought forward		5,535	31,927	37,462	4,610
Total funds carried forward		4,922	5,223	10,145	37,462

Aberchirder & District Community Association SCIO
Statement of Balances for the year ended 31st December 2024

Scottish Charity No. SC048579

	<u>2024</u>	<u>2023</u>
<u>Bank and Cash in Hand</u>		
Current Account	6,207	34,979
Current Account No.2	3,862	2,377
Cash in Hand	76	105
	<hr/>	<hr/>
	10,145	37,461
	<hr/>	<hr/>

Reserves

Restricted funds	5,223	31,927
Unrestricted funds - general	4,922	5,534
	<hr/>	<hr/>
	10,145	37,461
	<hr/>	<hr/>

<u>Movement in funds</u>	<u>At 1/1/2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>At 31/12/2024</u>
<u>Restricted funds</u>					
Deuchries Windfarm Fund	2,377	67,510	(66,026)		3,861
DWCF – Barbeque Griddles		1,198	(1,198)		
DWCF – Flags		496	(496)		
DWCF – Shredder, Tubs, etc		1,184	(1,184)		
DWCF – New Pavilion Lock		1,860	(930)		930
DWCF – Container, racking		1,200	(768)		432
Towns/Villages Amenity Fund	750	2,970	(3,720)		
Grant for Craigiebrae Project	28,800		(28,800)		
	<hr/>	<hr/>	<hr/>		<hr/>
	31,927	76,418	(103,122)		5,223
<u>Unrestricted funds</u>	<hr/>	<hr/>	<hr/>		<hr/>
	5,535	13,767	(14,380)		4,922
	<hr/>	<hr/>	<hr/>		<hr/>
	37,462	90,185	(117,502)		10,145
	<hr/>	<hr/>	<hr/>		<hr/>

Approved by the Trustees and signed on their behalf.

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 Chairperson

18th March 2025

Aberchirder & District Community Association SCIO
Notes to the accounts for the year ended 31st December 2024

Scottish Charity No. SC048579

	2024		2023
	<u>Unrestricted</u>	<u>Restricted</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>
1. Voluntary income - Grants			
A'shire Council Area Initiative Fund		6,042	6,042
Towns & Villages Amenity Fund			750
Aberdeenshire Council Resilience Fund			1,649
Deuchries Windfarm Fund		60,553	60,553
Grant funds returned		6,957	6,957
Windfarm Grant for Craigiebrae Project			28,800
Windfarm Grants		5,938	5,938
Donations	2,058		2,058
	<u>2,058</u>	<u>79,490</u>	<u>81,548</u>
			100,069
2. Activities for generating funds			
Coffee mornings	1,488		1,488
Summer Fun Day/Christmas market	1,182		1,182
Ride The North Fun Day event			1,662
Car boot sales	977		977
Quiz nights	625		625
	<u>4,272</u>		<u>4,272</u>
			5,134
3. Incoming resources from charitable activities			
Pavilion Fitness Centre	4,365		4,365
Promotional Sales			22
	<u>4,365</u>		<u>4,365</u>
			4,690
4. Expenditure on fundraising			
Coffee mornings	291		291
Quiz nights	99		99
Ride The North Fun Day event			204
Summer Fun Day/Christmas market	816		816
Insurance	879		879
	<u>2,085</u>		<u>2,085</u>
			1,400
5. Resources expended on charitable activities			
Pavilion Fitness Centre	5,330	930	6,260
Pavilion insurance	1,758		1,758
Grants distributed re: Windfarm		66,026	66,026
Environment inc. Community Garden	825	4,743	5,568
Craigiebrae Path project		25,800	25,800
New gazebos			2,790
Coronation Fun Day event			3,977
Purchase of storage container		3,840	3,840
New barbecue equipment		1,174	1,174
New saltire flags		496	496
Resilience Team expenses			1,649
Windfarm Grants - excess returned		3,185	3,185
Christmas lights			20
Printing & stationery	12		12
Website costs	80		80
Other expenses	54		54
	<u>8,059</u>	<u>106,194</u>	<u>114,253</u>
			74,574

Aberchirder and District Community Association SCIO
Receipts and Payments Account
For Period from 1st January 2024 to 31st December 2024

		<u>Unrestricted</u>	<u>Restricted</u>	<u>31/12/24</u>	<u>31/12/23</u>
	<u>Note</u>	<u>funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
<u>Incoming resources</u>					
Incoming resources from generated funds					
- Voluntary income: Donations and grants	1	2,058	79,490	81,548	100,069
- Activities for generating funds	2	4,271	-	4,271	5,135
- Investment income		-	-	-	-
Incoming resources from charitable activities	3	4,365	-	4,365	4,690
Other incoming resources		-	-	-	-
Total incoming resources		10,694	79,490	90,184	109,894
<u>Resources expended</u>					
Costs of generating funds					
- Costs of generating voluntary income		-	-	-	-
- Fundraising trading : costs of goods sold	4	2,085	-	2,085	1,400
and other costs					
- Other costs of generating funds		-	-	-	-
Charitable activities	5	8,058	106,193	114,252	74,574
Governance costs		1,164	-	1,164	1,068
Total resources expended		11,308	106,193	117,501	77,042
Transfers				-	-
Net movement in funds		(613)	(26,704)	(27,317)	32,852
Total funds brought forward		5,535	31,927	37,462	4,610
Total funds carried forward		4,922	5,223	10,145	37,462

Aberchirder and District Community Association SCIO
Statement of Balances
As at 31 December 2024

	<u>Dec-24</u>	<u>Dec-23</u>			
<u>Bank and Cash in Hand</u>					
Current Account	6,207	34,979			
Bank account re windfarm grants	3,862	2,377			
Cash in Hand	76	106			
	<hr/>				
	10,145	37,462			
	<hr/>				
<u>Reserves</u>					
Restricted funds	5,223	31,927			
Unrestricted funds - general	4,922	5,535			
	<hr/>				
	10,145	37,462			
	<hr/>				
<u>Movement in funds</u>	<u>At 01/01/2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>At 31/12/2024</u>
Deuchries Windfarm fund	2,377	67,510	(66,026)	-	3,861
Towns/Villages Amenity Fund	750	2,970	(3,720)	-	-
Deuchries Windfarm - Shredder, compost, tubs		1,184	(1,184)	-	-
Deuchries Windfarm - Flags		496	(496)	-	-
Deuchries Windfarm - Barbeque griddles		1,198	(1,198)	-	-
Grants for storage unit	-	1,200	(768)	-	432
Deuchries Windfarm - pavilion locking system	-	1,860	(930)	-	930
Grant for Cragiebrae project	28,800		(28,800)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31,927	76,418	(103,122)	-	5,223
Unrestricted funds	5,535	13,767	(14,380)	-	4,922
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	37,462	90,185	(117,502)	-	10,145

Approved by the Trustees and signed on their behalf

Chairperson

Date 18 March 2025

Aberchirder and District Community Association SCIO
Notes to the accounts
For Period from 1 January 2024 to 31 December 2024

	<u>Unrestricted funds</u>	<u>Restricted Funds</u>	<u>2024 Total</u>	<u>2023 Total</u>
1 <u>Voluntary income</u>				
Grants				
Towns & Villages Amenity Fund	-	6,042	6,042	750
Deuchries Wind farm	-	60,553	60,553	60,966
Grant Funds Returned	-	6,957	6,957	-
Windfarm grant	-	5,938	5,938	36,356
Aberdeenshire Council Resilience Fund	-	-	-	1,649
Donations	2,058	-	2,058	348
	<u>2,058</u>	<u>79,490</u>	<u>81,548</u>	<u>100,069</u>
2 <u>Activities for generating funds</u>				
Coffee morning(s)	1,488	-	1,488	1,617
Coronation Fun Day Event	-	-	-	427
Car Boot Sales	977	-	977	658
Ride the North Fun Day Event	-	-	-	1,662
Quiz Night	625	-	625	771
Family Fun day	670	-	670	-
Christmas market	512	-	512	-
	<u>4,271</u>	<u>-</u>	<u>3,089</u>	<u>5,135</u>
3 <u>Incoming resources from charitable activities</u>				
Pavilion Fitness Centre	4,365	-	4,365	4,668
Sale of Coronation coins	-	-	-	23
	<u>4,365</u>	<u>-</u>	<u>4,365</u>	<u>4,691</u>
4 <u>Expenditure on fundraising</u>				
Coffee morning(s)	291	-	291	305
Quiz night	99	-	99	96
Ride the North	-	-	-	204
Family Fun Day	548	-	548	-
Christmas Market	268	-	268	-
Insurance	879	-	879	795
	<u>2,085</u>	<u>-</u>	<u>2,085</u>	<u>1,400</u>
5 <u>Resources expended on charitable activities</u>				
Pavilion Fitness Centre	5,330	930	6,260	3,890
Grants distributed to local groups re windfarm	-	66,026	66,026	59,270
Environmental including community garden	825	4,743	5,568	166
Christmas lights	-	-	-	19
Printing & Stationery	12	-	12	111
Web site costs	80	-	80	80
Insurance	1,758	-	1,758	1,590
Other expenses	54	1,670	1,723	242
WLB (Contracts) Ltd - building Craigiebrae footpath	-	25,800	25,800	-
M Alexander Properties - Storage container	-	3,840	3,840	-
New Gazebos	-	-	-	2,790
Coronation Fun Day Event	-	-	-	3,977
Resilience Team expenses	-	-	-	1,116
Resilience Fund excess returned	-	-	-	533
Windfarm Grants - excess returned	-	3,185	3,185	789
	<u>8,058</u>	<u>106,193</u>	<u>111,067</u>	<u>74,574</u>