

APPENDIX 1

OSCR

Scottish Charity Regulator

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	06	2024	To	31	05	2025

Reference and administration details

Charity name	Banchory Paths
Other names charity is known by	
Registered charity number	SC049302
Charity's principal address	14 Hollybank Crescent
	Banchory
	Postcode AB31 5TX

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		Chairman	02/10/2024 – 31/05/2025	
2		Chairman	01/06/2024 – 01/10/2024	
3		Fundraiser		
4		Treasurer		
5		Secretary		
6		Project Convenor		
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	Incorporated Association
Trustee recruitment and appointment	Trustees are either appointed at the AGM or recruited during the year.

## Objectives and activities

Charitable purposes	The organisation's purpose is the advancement of environmental protection and improvement through the care and development of the footpath network in the Banchory Area, in cooperation with landowners, by maintaining and upgrading paths, thereby to encourage and facilitate their use by local residents and visitors.
Summary of the main activities in relation to these objects	Main activity has been the completion of the disability compliant 1 mile loop in Corsee Woods started last year with the reconstruction of the core path eastwards from GlenO'Dee hospital. It involved reconstruction of one long section, and resurfacing of another 2 shorter sections. Preliminary preparation work and removing vegetation was done by volunteers and the main work done by a local contractor at a total cost of £37,166.

## APPENDIX 1

### Achievements and performance

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

Continued maintenance by our team of volunteers on sections of paths within the local network. This has involved leaf and debris clearance, trimming vegetation, maintaining drainage, patching as required.

Negotiating with Forestry and Land Scotland and McIntosh Plant Hire regarding the Corsee Woods project, after a significant fund raising effort.

A small team of volunteers has made significant progress on remedial work on the paths on Scolty. Banchory Paths continues to put pressure on Aberdeenshire Council to find a solution to upgrade these paths which they originally agreed to maintain.

Banchory Paths continues to liaise with Aberdeenshire Council to progress improvement of core path from the centre to east end of Banchory (known as Water Pipe Path).

### Financial review

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

We have maintained that £500 should always be left in the current account.

#### Details of any deficit

No deficit.

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

Donations including gift aid £18,933  
Volunteer time:  
Path work 635 hours  
Trustees admin: 550 hours

APPENDIX 1

Other optional information

This report has been circulated electronically round the trustees for approval.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	22/10/2025	

**BANCHORY PATHS 01/06/2024 to 31/05/2025**

<b>INCOME</b>		
	cash	current ac
Opening balance	£2.57	£576.97
Standing order donations		£360.00
CAF donations (including direct debit and gift aid)		£6,462.08
The Dunclay Trust		£500.00
Banchory Round Table		£1,000.00
Aberdeenshire Voluntary Action(Just Transition)		£15,077.60
Inchmarlo Social Fund		£303.70
Bancon		£10,000.00
Shell		£1,000.00
Banchory Community Council (windfarm)		£10,000.00
Banchory Community Council (maps)		£786.00
HMRC reclaimed		£83.30
Local donations		£225.00
Aberdeenshire - insurance repaid		£251.57
Aberdeenshire - sustainable travel grant		£1,500.00
<b>Totals</b>	<b>£2.57</b>	<b>£48,126.22</b>

<b>EXPENDITURE</b>		
	cash	current ac
Zurich Insurance		£251.57
██████████ - loan repayment		£2,000.00
McIntosh Plant Hire		£2,018.40
McIntosh Plant Hire		£35,148.00
██████████ - maps		£498.00
██████████ website renewal		£71.86
sub-total		<b>£39,987.83</b>
<b>Closing balances c/f</b>	<b>£2.57</b>	<b>£8,138.39</b>
<b>Totals</b>	<b>£2.57</b>	<b>£48,126.22</b>



# APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
Report to the trustees/members of	Charity name	Banchory Paths					
Registered charity number		SC049302					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	06	2024	to	31	05	2025
Set out on pages							(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.						
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 [other than that disclosed on the attached page*]						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p>						
Signed**:							ed.
Name:							ate: 30 <sup>th</sup> June 2025
Relevant professional qualification(s) or body (if any):							
Address:							

\*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.

\*\* OSCR will accept digital or typed signatures