

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Friends of Legion Park

Registered charity number

SC051220

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	09	2023		31	08	2024

Set out on pages

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*]

- 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.

Signed:

Name:

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

Address:

Date:

28/03/2025

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

Friends of Legion Park

SC051220



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	700	-	-	-	700	386
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	280	-	-	-	280	819
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
A1 Sub total	980	-	-	-	980	1,205
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	980	-	-	-	980	1,205
A3 Payments						
Expenses for fundraising activities	105	-	-	-	105	159
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	4,241
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	684
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	105	-	-	-	105	5,084
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	105	-	-	-	105	5,084
Net receipts / (payments)	875	-	-	-	875	(3,878)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	875	-	-	-	875	(3,878)

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	15,550				15,550	19,429
	Surplus / (deficit) shown on receipts and payments account	875				875	(3,878)
						-	
						-	
	Cash and bank balances at end of year	16,426	-	-	-	16,426	15,551
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

	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					
		Total	-	-	-

	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

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

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

To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public.
Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)



Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

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



Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

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

C6 Other information

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	700				700	386
Legacies					-	
Grants					-	
Receipts from fundraising activities	280				280	819
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	980	-	-	-	980	1,205
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	980	-	-	-	980	1,205
Payments						
Expenses for fundraising activities	105				105	159
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	4,241
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	684
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Sub total	105	-	-	-	105	5,084
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	105	-	-	-	105	5,084
Net receipts / (payments)	875	-	-	-	875	(3,878)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	875	-	-	-	875	(3,878)
Nature and purpose of funds						
To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.						

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2023	To	31	08	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Friends of Legion Park
Other names charity is known by	
Registered charity number	SC51220
Charity's principal address	3 Earn Place
	Comrie
	Postcode PH6 2ET

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		Char		
2		Secretary		
3		Trustee		
4		Trustee		
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
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Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	None

Objectives and activities

Charitable purposes	To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.
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Summary of the main activities in relation to these objects

Coordinating fundraising.
Liaising with P&K Council in relation to rennovation of the play park area within the Legion Park

APPENDIX 1

Achievements and performance

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

We have had a start date for the renovation of the park confirmed by Greesnpac/ Perth and Kinross Council. April (2025).

Focus has been on working with the above parties to confirm the go ahead for full park renovation.

There may be the need to raise a further £50,000 to complete the full renovation but the main playpark renovation has been secured with funding from Scottish government and local council.

We held an online consultation in July & August and a face to face event at the local White Church Community centre.

Financial review

Brief statement of the charity’s policy on reserves

From now on we will retain all the money raised to make sure any snagging or maintenance requirements are met when the park renovations begin.

Details of any deficit

n/a

Donated facilities and services (if any)

Park is used by the Comrie Fortnight committee which is within the aims of the park and charity constitution.

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)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Chair

Position (e.g. Chair)

Trustee

07-05-25

Date 07-05-25

Trustee

12-05-25

Secretary

07-05-25