

Banchory Outdoor and Active

SC051783



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
		06	04		2024		05

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	4,231				4,231	
Legacies					-	
Grants					-	
Receipts from fundraising activities	10,923				10,923	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable					-	
					-	
A1 Sub total	15,154	-	-	-	15,154	-
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	15,154		-	-	15,154	-
A3 Payments						
Expenses for fundraising activities	5,587				5,587	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	1,416				1,416	
Grants and donations	77				77	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,080	-	-	-	7,080	-
A4 Payments relating to asset and						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total		-	-	-	-	-
Total payments	7,080	-	-	-	7,080	-
Net receipts / (payments)	8,074	-	-	-	8,074	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	8,074	-	-	-	8,074	-

Banchory Outdoor and Active

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £
B1 Cash funds	Cash and bank balances at start of year	275
	Surplus / (deficit) shown on receipts and payments account	8,074
	Cash and bank balances at end of year	8,349
	(Agree balances with receipts and payments account(s))	-

	Details
B2 Investments	

	Details
B3 Other assets	

	Details
B4 Liabilities	

Details

B5 Contingent liabilities

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

Signature*

** Please note - OSCR will accept digital or typed signatures*

SC051783



Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
			275	
			8,074	
			-	
			-	
-	-	-	8,349	-
-	-	-	-	-

Fund to which asset belongs	Market valuation	Last year
	to nearest £	to nearest £
Total	-	-

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

Fund to which liability relates	Amount due	Last year
	to nearest £	to nearest £

Total	-	-

Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total	-	-

Print Name	Date of approval
Scott Birse	#####

Banchory Outdoor and Active

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

C3a Trustee remuneration

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

C3b Trustee remuneration - details

Authority under which paid

C4a Trustee expenses

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

C4b Trustee expenses - details

Decoration, signage, sweets (costs re-imbursed)
Topographic survey (cost re-imbursed)
Website (cost re-imbursed)

Nature of relationship	Nature of transaction
Secretary	FPO
Chair	FPO
Committee member	FPO

C6 Other information

£77 donation given to Banchory Firebirds Netball

SC051783



Number of grants £
made

Total	-

son connected to

£

s this box

Number of £
trustees

1	196
1	1,194
1	55

Transaction	Balance
196	
1,194	
55	

Il team.

Banchory Outdoor and Active

SC051783

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 £
Just Giving	91				91	
Banchory Ternan West Church	300				300	
Banchory Round Table	3,500				3,500	
Banchory Agricultural Show	300				300	
Banchory Gardening Club	40				40	
Total	4,231	-	-	-	4,231	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total			-	-
	-	-	-	-

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 £
Casino night ticket sales and sponsorship	7,540				7,540	
Cash from casino event	2,600				2,600	
Garden party	285				285	
Coin Trail event	72				72	
Fun Day	426				426	
					-	
					-	
					-	
Total	10,923	-	-	-	10,923	-
	reference error	-	-	-	reference error	-

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 £
Mantra Ray Events - Casino company	2,574				2,574	
Sidewinder Jazz band - casino band	500				500	
Professional signage and decor	286				286	
Grand prize (hotel stay) for casino event	272				272	
Banchory Lodge - to host casino event	1,560				1,560	
Cash float for casino night	300				300	
Deeside Inflatables - bouncy castle for fun day	95				95	
Slack - communication app	26				26	
Website and email host costs	95				95	
Topographic study	1,194				1,194	
Sum Up machine	23				23	
Plans report of original deed	78				78	
Total	7,003	-	-	-	7,003	-
	reference error	-	-	-	reference error	-

SC051783

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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					-	
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	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
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	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Banchory Outdoor and Active

SC051783

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund 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						
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

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APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Banchory Outdoor and Active						
Registered charity number		SC051783						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		06	04	2024		05	04	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*]						
		<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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						
		<ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	15/12/2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:		CMR TAX ADVISORY LIMITED 11 HILLTOP CRESCENT WESTHILL ABERDEENSHIRE AB32 6PJ						

*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

APPENDIX 1



Trustees' Annual Report for the period

Period start date
From Day Month Year To Day Month Year
06 04 2024 05 04 2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name Banchory Outdoor and Active
Other names charity is known by
Registered charity number SC051783
Charity's principal address 98 Grant Road
Banchory
Aberdeenshire
Postcode AB31 5UU

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	Scott Birse	Chair		
2	Mark Williams	Trustee		
3	Tony Stephen	Trustee		
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 of Banchory Outdoor and Active

Trustee recruitment and appointment

n/a

Objectives and activities

Charitable purposes

Banchory Outdoor and Active (BOA) was formed in 2021 with the key aim of facilitating the development of community sports facilities in the local area of Banchory. The BOA group also strive to promote increased public participation in sport and help local clubs grow, thus improving positive mental health and wellbeing.

Summary of the main activities in relation to these objects

The primary objective of BOA is to purchase the currently derelict all-weather training and sports area beside the bowling club in the centre of Banchory. Once BOA have ownership/lease of the site, the objective will be to reinstate and upgrade the facility as a football, tennis and training surface for community usage.

BOA also aim to identify other sporting projects within the community that will allow individuals of all ages to be more physically active.

APPENDIX 1

Achievements and performance

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

BOA continue to work hard on their key objective of regenerating the Banchory Sports and Recreation Ground. We are currently going through all the correct stages of project development and working closely with Aberdeenshire Council. Whilst the progress with the project has been slower than we would have hoped, we feel we are continuing to make strides forward. BOA also continue to build strong relationships with the local community and regularly inform the residents of our progress through our respective social media channels.

We held a Sports Fun Day in August and a Casino fundraising evening at Banchory Lodge in November 2024. Both events proved to be a huge success. We are also planning other fundraising events to help support local groups deliver physical activity programmes.

BOA have also linked up with [REDACTED] who is the Aberdeenshire Community Sports Hub Officer. By doing this, we have built a strong relationship in him directing us on how to link with other local sports groups in the area. This has allowed communication to be clear and concise.

Financial review

Brief statement of the charity's policy on reserves

The facility is not yet owned/leased therefore we have no running costs at present.

Details of any deficit

None

Donated facilities and services (if any)

None

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) 1.Chair

2. Trustee

3.Trustee

Date 21/12/25