

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period	Charity name	Albury Community Sports Hub					
	Registered charity number	SC 051926					
	On the accounts of the charity for the period	Period start date Day Month Year 01 January 2025			to	Period end date Day Month Year 31 December 2025	
Set out on pages	1 to 6						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <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 <p>have not been met, or</p> <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:	[Redacted Signature]			Date:	14/01/26		
Name:							
Relevant professional qualification(s) or body (if any):	ICAS						
Address:	Auchenbervie, Dunecht, Aberdeenshire, AB32 7EL						

*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

B1 Cash funds

Cash and bank balances at start of year	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
	61,955				61,955	52,317
Surplus / (deficit) shown on receipts and payments account	11,751	781			12,533	9,639
					-	
					-	
Cash and bank balances at end of year	73,707	781	-	-	74,488	61,955
(Agree balances with receipts and payments account(s))						

B2 Investments

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

B3 Other assets

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

B4 Liabilities

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

B5 Contingent liabilities

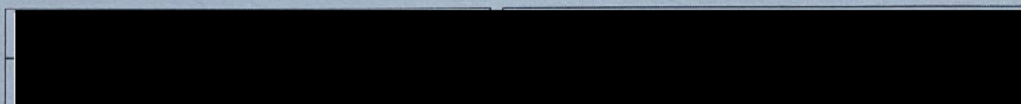
Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

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

Signature

Print Name

Date of
approval

	18.2.26
	18.2.26



ALBURY COMMUNITY SPORTS HUB (ACSH) SCOTTISH CHARITY NUMBER – SC051926

Annual Report for Year ended December 31st 2025

The Charity currently has 116 Members from which the Board of Trustees is appointed.

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with a Receipts and Payments accounting policy for small charities.

Trustees below have all served between the AGM 18.2.2025 and 31.12.2025:-



The Objectives of the Charity as defined on the OSCR website are:-

- 1 the advancement of public participation in sport
- 2 the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the citizens of Aberdeen and environs, and in furtherance of this by:-
- 3 carrying on the undertakings associated with the provision of the Albury Community Sports Hub (ACSH) in the City of Aberdeen
- 4 making available for the public benefit facilities for the practise of Tennis, Bowling, Putting, Croquet Petanque and such other outdoor sports and indoor activities as the trustees may determine.
- 5 working in partnership with other bodies to achieve the purposes.

Activities during the 2025 season (mid-April to mid-September). Pay and Play users have used ACSH facilities regularly and appreciate the range of sports offered. Our team of regular volunteers are highly valued for their support of the Hub - we could not do without them! Throughout the year "Open Access users" (annual subscribers) access the facilities by using the gate code, mainly using the Tennis Courts which are registered with the Lawn Tennis Association. We have a trained and accredited Welfare Officer.

As well as providing tennis, pickleball, bowling, putting, petanque and croquet, the Hub has hosted a weekly Walking Group and a free weekly afternoon of social sport in partnership with Sport Aberdeen for a range of people including refugees, asylum seekers and those with health issues. The Tennis Courts, Bowling Green and Croquet Lawn are used for competitions and the Hub itself has held two very successful open Putting competitions. The green is the only 18 hole extant in the city.

The local Academy used the tennis courts for curricular purposes, and the local primary school used the facilities for tennis, bowling and putting during the school session, a dedicated volunteer providing much

appreciated coaching. The Financial Report provides details of income and spend during 2025, noting that income from Pay and Play has remained almost the same as 2024 – increased by 0.02%.

Sport Aberdeen, the arms-length trust which manages the facility on behalf of Aberdeen City Council, continues to work with the Hub Trustees providing hugely valuable support to enable achievement of our objectives.

Future Plans. A Community consultation was held in the autumn of 2025, and several people have expressed interest in becoming involved in the running of the Hub, especially filling some key positions in its management. A large grant has been awarded by Aberdeen City Council to replace the dilapidated fencing surrounding the tennis courts, and the Trustees will manage the project jointly with Sport Aberdeen during spring 2026.

Auditor Rod Pirie, ICAS, Auchenbervie, Dunecht, Aberdeenshire, AB32 7EL

Bankers Bank of Scotland plc, Queen's Cross Branch, 39 Albyn Place, Aberdeen, AB10 1YN
Redwood Bank, The Nexus Building, Broadway, Letchworth Garden City, Hertfordshire, SG6 3TA.

Financial Review The principal sources of income are from annual subscription fee payers and seasonal Pay and Play facilities users. Redwood Bank holds most of our finances in an interest-bearing account while the Bank of Scotland Business (Charity) Account is used for all day-to-day transactions.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2025		31	December	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	774				774	322
Legacies					-	-
Grants	-	1,256			1,256	850
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	14,207				14,207	13,194
A1 Sub total	14,981	1,256	-	-	16,238	14,366
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	14,981	1,256	-	-	16,238	14,366
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,230	475			3,705	4,727
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	3,230	475	-	-	3,705	4,727
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	3,230	475	-	-	3,705	4,727
Net receipts / (payments)	11,751	781	-	-	12,533	9,639
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	11,751	781	-	-	12,533	9,639

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	61,955				61,955	52,317
	Surplus / (deficit) shown on receipts and payments account	11,751	781			12,533	9,639
						-	
						-	
	Cash and bank balances at end of year	73,707	781	-	-	74,488	61,955
	(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					
		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)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Sports equipment for all	Aberdeen City council	1	850
Total			850

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)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	1,170
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C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of tennis equipment expenditure	1	615
Reimbursement of LTA fees expenditure	1	430
Reimbursement of door bolt expenditure	1	9
Reimbursement of catering items and paint expenditure	1	76
Reimbursement of room bookings expenditure	1	40

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 (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 £
Public donations	774				774	322
					-	-
					-	-
					-	-
Total	774	-	-	-	774	322

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Aberdeen City Health Improvement fund		1,256			1,256	850
		-			-	-
		-			-	-
		-			-	-
Total	-	1,256			1,256	850

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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 £
Pay and play / memberships	10,486				10,486	10,666
Hiring of facilities	2,259				2,259	1,290
Bank interest	1,462				1,462	1,238
					-	-
					-	-
					-	-
					-	-
Total	14,207	-	-	-	14,207	13,194

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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 £
Courts work, equipment, subs & maintenance.	3,230	475			3,705	4,727
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	3,230	475	-	-	3,705	4,727

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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	774				774	322
Legacies					-	-
Grants	-				-	850
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	14,207				14,207	13,194
Sub total	14,981	-	-	-	14,981	14,366
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	14,981	-	-	-	14,981	14,366
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,230				3,230	4,727
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	3,230	-	-	-	3,230	4,727
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	3,230	-	-	-	3,230	4,727
Net receipts / (payments)	11,751	-	-	-	11,751	9,639
Transfers to / (from) funds					-	
Surplus / (deficit) for year	11,751	-	-	-	11,751	9,639

Nature and purpose of funds

The advancement of public participation in sport, the provision of recreational facilities and activities with the object of improving the standards of life for the citizens of Aberdeen and the environs.

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
Aberdeen City Health Improvement fund						
Receipts						
Donations					-	
Legacies						
Grants	1,256				1,256	850
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	1,256	-	-	-	1,256	850
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,256	-	-	-	1,256	850
cross ref error						
Payments						
Expenses for fundraising activities					-	-
Gross trading payments	475				475	850
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	475	-	-	-	475	850
-						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	475	-	-	-	475	850
Net receipts / (payments)	781	-	-	-	781	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	781	-	-	-	781	-
cross ref error						

Nature and purpose of funds

Sporting equipment for all