

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NO. SC052324
FINANCIAL STATEMENTS
For the year to 31 DECEMBER 2024

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Prepared by

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AUCHENBLAE PARKS COMMITTEE
REGISTERED CHARITY NO. SC052324
For the Year Ended 31 December 2024

Auchenblae Parks Committee - Chairperson's Report

I take great delight in presenting to you my report for the past year.

Having been in this role for almost two years now, I feel we are really starting to enact changes within the facilities that fall under our care.

2024 was another great year for the Auchenblae Parks Committee, we continued with a healthy contingent of members. This has allowed us to tackle new and existing projects and hopefully will allow us to continue to do so in to the future.

Finances over the past year have been healthy, we have increased year on year income. This has been due mainly to additional income from the golf course and an increase in donations. Although we had a healthy additional income, this was counteracted by increased staffing costs, stock costs and additional costs to upkeep of the den. We also undertook the replacement of some of our equipment. All in all, we ended the year with a loss of £37.91.

In the upcoming year we plan to cut back on manned hours at the golf course, this can be further enhanced by volunteers manning the pavilion. We are also undertaking a lot of the maintenance work required due to the addition of our greens convenor who is also mechanically trained.

We have great plans to continue to upgrade our assets and we already have plans in motion to improve the facilities under our care in and around Auchenblae. A few of the projects are: The improvement of the Tennis courts, resurfacing them so they can be enjoyed year-round, with over half of the money already raised for this project and we are anticipating build work commencing after the summer season. We plan on Re-opening the public toilets, big spend at £1, however we will require fund raising to refurbish the interior and staff it throughout the week.

We have had two Den cleanup days this year which brought along new as well as familiar faces to muck in and help with the upkeep. We are already planning the next cleanup weekend and hope to involve as much of the community, as well as several of the local youth groups.

Continuing with the Den, we will also install lighting along the paths which will help users during our darker months. Upgrade of the toddler's area is in the early stages, and we are continuing to work through our woodland management plan and have already removed some trees and prepared areas for new growth. The upgrading of the pavilion along with continued tree maintenance around the bowling green to let in more light has been undertaken to further enhance the area.

Working closely with the ACA saw the return of the Auchenblae Gala week, this year was another spectacular event helped by the unusually sunny and warm Scottish weather. We look forward to maintaining the partnership with the ACA and other groups within the village.

Morgan Park football pitch has continued in its popularity with further competitions being held throughout the year as well as formation of village football teams and training. We have managed to run electricity to the building, and this will allow us to further improve Morgan Park and offer additional benefits to Auchenblae. Additional seating is being looked at to help seat the ever-growing crowds that are turning up to the event. One day we may even have full floodlighting!

Membership numbers for the golf course continue to do very well, with the excellent condition of the course being a major bonus to attracting both members and visitors. We finished the year with a 5% increase to 345 members aiding our overall revenue increase - Improvement to the course this year

Auchenblae Parks Committee - Chairpersons Report (Continued)

include installation of a putting area along with additional car parking spaces. We will also continue with our free youth coaching which has proved to be very popular.

We see the sad departure of two of our employees this year, [REDACTED] who was our world class treasurer and our greenkeeper [REDACTED], who has brought the golf course back to its former glory over the past 5 years he has been here. [REDACTED] will be moving to Edzel golf course where we wish him all the best in his pre-retirement. In better news, [REDACTED] will stay on at the golf course helping us oversee the running of the facility alongside the green's convenor and wider team. We have our new greenkeeper, [REDACTED], joining us at the start of March. [REDACTED] comes to us with a wealth of knowledge and experience having been head green keeper at Montrose as well as working at St Andrew's and Carnoustie. Delighted to have [REDACTED] on board and I know he has some changes in mind which will add to your golfing pleasure at Auchenblae

On behalf of the committee, I would like to thank our employed staff for their continued support through 2024. We have a great team, [REDACTED] and the rest who work hard for the benefit of everyone that uses the wide range of facilities we manage.

And finally, a big thank you from myself to all the committee members who do so much to help make Auchenblae Parks what it is. We have great plans for the upcoming year and rely on you all to make it happen. If anyone has any projects or wishes to volunteer their services and abilities, then please reach out and we will be more than happy to take you onboard.

[REDACTED]

Chair APC - February 2025

**AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31-Dec-24	31-Dec-23
Gross Income for Year	£182,825	£193,247
Total Expenditure for Year	£174,139	£152,026
NET SURPLUS / -DEFICIT FOR YEAR	£8,685	£41,221

A detailed analysis is provided in the Statement of Financial Activities and Notes.

The Summary Income and Expenditure Account is derived from the Statement of Financial Activities, which combined with the Notes to the Accounts, provides full information on the movements during the Year on all the funds of the Charity.

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NO. SC052324
For the Year Ended 31 December 2024

Trustees

Chairperson
Secretary
Den`s Convenor
Bowling/Tennis
Convenor
Funding Convenor
Greens Convenor
Committee
Committee
Committee
Committee
Committee
Committee
Committee
Committee
Committee



In accordance with the Articles of Association, the Trustees retired and being eligible, offered themselves for re-election.

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NO. SC052324
For the Year Ended 31 December 2024

The Trustees have pleasure in submitting their Report together with the financial statements for the year ended 31 December 2024.

Objectives & Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To supply and maintain public amenities within Auchenblae Village.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	APC maintain and provide a golf course, tennis courts, bowling green, football pitch, bike track, children's play area, picnic area and nature walk. APC are purchasing the public toilets (CAT) from the local council with a view to opening them up after many years closed.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	APC is a Scottish Charitable Incorporated Organisation governed by an elected committee. Committee members give their time free to the operation of APC.

	SORP reference	
Policy on grant making	Para 1.38	No grants are made by APC.
Policy on social investment including program related investment	Para 1.38	Monies raised in the form of donations and grants from outside sources is ringfenced and used to improve/repair the infrastructure of the assets. Overheads are met from golf course income from members/visitor's fees and shop sales.
Contribution made by volunteers	Para 1.38	There are volunteers working continuously to repair and maintain the assets. We also have "Den Days" where volunteers from the village come in and give a major tidy up and help with repairs/painting etc. Volunteers run the children's golf lessons at the golf course. Volunteers also help run the football training at the pitch and are involved in organising tournaments.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>APC maintain and provide sporting/relaxation outlets for all age groups.</p> <p>In this year we've seen a greater use of the football pitch with it being used for junior football as well as adult tournaments. The tennis club has a healthy number of members of which the majority are children. The golf course provides an "Introduction to Golf" free of charge, which has seen several children take up golf.</p> <p>The bowling green is used twice weekly by the bowling club who also use the Den Pavilion as a social gathering.</p> <p>Children's play area is well used by youngster and is a social gathering for young mothers/fathers. Upgrade of the Tennis courts along with the den pavilion is on the cards for the upcoming year and improvement to the toddlers play area is under planning.</p>

Achievements against objectives set	Para 1.41	Main objective is to continue to provide existing amenities to the village of Auchenblae which we continue to do as well as working towards expanding and improving these facilities.
Performance of fundraising activities against objectives set	Para 1.41	APC have successfully secured funds to upgrade the tennis courts £36,000 and a further £32,000 to install a practice putting area at the golf course.
Investment performance against objectives	Para 1.41	n/a

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
INCOMING RESOURCES		
Bowling Club Membership/Visitors	£ 742	£ 937
Donations	£ 7,009	£ 1,323
Golf Membership	£ 68,506	£ 57,602
Golf Pav Shop	£ 9,640	£ 3,321
Golf Open payments	£ 1,036	£ 984
Grants	£ 53,150	£ 70,080
Green Fees	£ 32,319	£ 29,859
Honesty Box	£ 213	£ -
Football Pitch/Pavilion Hire	£ 797	£ 515
Interest	£ 1,755	£ 2,862
Orange Mast	£ 6,968	£ 6,968
Sale of wood	£ -	£ 500
Insurance	£ -	£ 17,509
Miscellaneous	£ 47	£ -
Tennis Membership	£ 644	£ 787
TOTAL INCOMING RESOURCES	£ 182,825	£ 193,247
RESOURCES EXPENDED		
Accountancy fees	£ 300	£ 276
AGM Venue	£ 54	£ -
Annual Website Hosting	£ 379	£ 259
Bank Charges		£ 10
Bowling	£ -	£ 84
Corporate wear		£ 186
Den in General	£ 9,555	£ 2,975
Depreciation	£ 5,545	£ 8,104
FootBall Pitch & Bike Track	£ 28,126	£ 17,020
Fuel	£ 2,782	£ 3,138
Golf Course (Incl Maintenance on Bowling Green)	£ 11,878	£ 7,481
Golf Open Food and expenses	£ 1,642	£ 1,202
Golf Pav Shop Purchases	£ 3,358	£ 1,940
HP Interest - Kubota ZD1211 Ride on Mower	£ 599	
Purchase of Kubota Mower - Capital & Deposit	£ 7,128	
Hygiene & Disposables	£ 157	£ 438
HMRC charge	£ 100	
Insurance	£ 7,560	£ 7,666
Legal/HR Fees	£ 10,310	£ 5,726
Long service gift (gift for Bill & Diane at the Open)	£ 83	£ -
Repairs & Service Machinery	£ 4,744	£ 4,646
Repairs to Premises	£ 4,471	£ 19,476
Ringlink Subscription	£ 30	£ 30
Stationary/Postages/Adverts	£ 5	£ 3
Storm Corrie Claim		£ 13,374
Tools		£ 75
Membership	£ 3,816	£ -
Office Costs (Microsoft Lience / PVG Checks / CLAN)	£ 175	£ -
Wages/Salaries	£ 71,344	£ 57,948
TOTAL RESOURCES EXPENDED	£174,139	£ 152,057
NET MOVEMENTS IN FUNDS FOR PERIOD		
INCOMING/(OUTGOING) RESOURCES	£ 8,685	£ 41,221
FUNDS BROUGHT FORWARD	£ 260,075	£ 218,854
FUNDS CARRIED FORWARD	£ 268,760	£ 260,075

**AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324**

BALANCE SHEET AS AT 31 DECEMBER 2024

2023		2024
	FIXED ASSETS	£
£27,381	Equipment - Per Schedule 1	£38,359
£152,930	Buildings - Per Schedule 2	£152,930
<u>£180,311</u>		<u>£191,289</u>
	CURRENT ASSETS	
£7,220	Grant Awards Account	£0
£74,553	Current Account	£89,939
£490	Cash (held by David Sutherland)	£89,939
£82,263		
	Less CURRENT LIABILITIES	
£2,499	Sundry Creditors - Per Schedule 6	£12,467
<u>£2,499</u>		<u>£12,467</u>
£79,764	NET CURRENT ASSETS	£77,472
<u>£260,075</u>	NET ASSETS	<u>£268,760</u>
	FUNDS	
	Unrestricted	£212,491
	Restricted	£56,269
<u>£260,075</u>	All Unrestricted	<u>£268,760</u>

The Financial Statements were approved by the Trustees on 25th February 2025 and signed on their

behalf by:



AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324

ACCOUNTS TO 31 DECEMBER 2024
NOTES TO ACCOUNTS

SCHEDULE 1

Equipment	Cost to 31 December 2023	£171,284
	Less: sold and disposed during the year	<u>£1,440</u>
		£169,844
	Add: purchased Kubota Ride on Mower	<u>£17,963</u>
		<u>£187,807</u>
	Depreciation to 31 December 2023	£143,903
	Depreciation Charge for Year	£5,545
		<u>£149,448</u>
	N.B.V. At 31 December 2024	<u>£38,359</u>
	N.B.V. At 31 December 2023	<u>£27,381</u>

SCHEDULE 2

Buildings (At Replacement Values for Insurance When Introduced to Balance Sheet)

Machinery Store	£16,488
Den Pavilion	£35,000
Tractor Shed	£16,000
Golf Pavilion	£41,000
Football Hut	<u>£5,000</u>
	£113,488
Football hut demolished	<u>£5,000</u>
	£108,488
New Football Paviliion	<u>£44,442</u>
	<u>£152,930</u>

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324

NOTES TO THE FINANCIAL STATEMENTS - 2

1) BASIS OF ACCOUNTING

These Accounts have been prepared on the basis of historic cost in accordance with Financial reporting for Standard for Smaller Entities and the Charities Statement of Recommended Practice.

2) GRANTS RECEIVED

The grants received were:-

Macphie Limited	£500
Mearns Area Partnership	£5,150
Aberdeenshire Council	£6,000
Scottish Hydro Electric - Community Trust	£6,500
Mearns Area Partnership	£35,000
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	£53,150
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Grant Expenditure

Legal fees – transfer of assets to SCIO	£3,777
Clatterin Bridge for Den	£2,463
Install fans and rewiring at Den Pavilion	615
Install electricity to Football Pitch shed	£20,178
Paint and refurbish Den Pavilion	£3,600
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	£30,633
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The accounts hold a value of £56,269 which is Funding received from Grants. This is ring-fenced for projects.

3) CASH DONATIONS AND GIFTS

These are included in the Statement of Financial Activities (SOFA) when received. Tax reclaims are not included at the same time as the gift to which they relate.

4) TANGIBLE FIXED ASSETS

Heritable Property was revalued at Insured values when introduced to the Balance Sheet.
Equipment is shown at cost less depreciation.
Depreciation is calculated at 20% of cost (on a straight line basis).
Some older items are still in use and have some minimal value.

5) GROSS WAGES & SALARIES

Greenkeeper	£30,440
Golf Attendants (4)	£25,084
Den Groundsman & Cleaner	£5,525
Treasurer	£9,565
Pension	£732
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	£71,346
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6) CREDITORS

PAYE due - Quarter 3	£2,798
Steel Masters Products	£274
HP - Due less than 1 year	£4,510
HP - More than 1 year	£4,885
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	£12,467
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7) DEBTORS

£0

8) TRUSTEES

There were no expenses paid to Trustees this year.

AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITY NO. SC052324

NOTES TO THE FINANCIAL STATEMENTS - 3

9) **ASSETS PURCHASED**

Kubota ZD1211 Mower (ride on)	£	17,962.80
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Other Equipment:

Lavor heavy duty hot Powerwasher	£	2,278.00
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Roller Squeegee	£	170.00
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Heavy Duty Turfing Iron	£	80.00
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Levelawn 30" Lute	£	104.00
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£	<u>20,594.80</u>
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**AUCHENBLAE PARKS COMMITTEE
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY SC052324**

REPORT BY THE INDEPENDENT EXAMINER

Independent Examiner's report to the Trustees of Auchenblae Parks Committee

I report on the Accounts of Auchenblae Parks Committee for the year ended 31 December 2024 as set out in this document.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 the 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- To prepare Accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

Have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Chartered & Certified Accountants
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13th February 2025