



# **Auchterarder Community Sports & Recreation**

**Charity Number: SC048490**

## **Annual Report and Financial Statements For the year ended 31<sup>st</sup> March 2023**



Auchterarder Community Sports and Recreation is a charity registered in Scotland.  
Registered address: APAFC Pavilion, Public Park, Western Road, Auchterarder, PH3 1JH.  
Charity number: SC048490





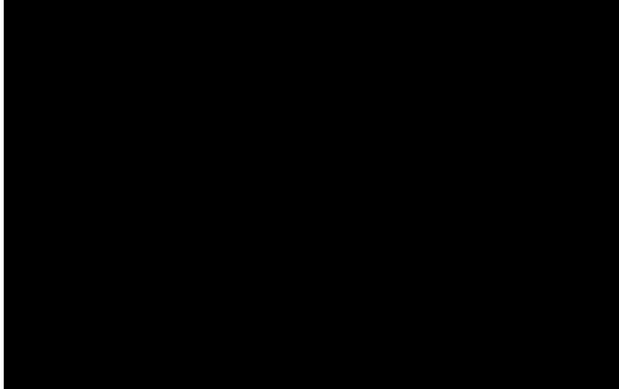
## Annual Report and Financial Statements For the year ended 31<sup>st</sup> March 2023 **Contents**

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**Annual Report and Financial Statements**  
**For the year ended 31<sup>st</sup> March 2023**  
**Trustees and Professional Advisors**

**Trustees**



**Registered Office**

APAFC Pavilion  
Public Park  
Western Road  
Auchterarder  
PH3 1JH

**Bankers**

Virgin Money  
158-162 High Street  
Perth  
PH1 5UH



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## Annual Report and Financial Statements For the year ended 31<sup>st</sup> March 2023 Trustees' Report

The Trustees have pleasure to present their report and financial statements for the year ending 31<sup>st</sup> March 2023.

### Structure, Governance and Management

#### **Constitution**

Auchterarder Community Sports & Recreation (ACSR) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal format on 25<sup>th</sup> June 2018.

#### **Board Structure, Appointment of Trustees & Our Volunteer Network**

ACSR operates with a 'Board of Trustees' and three 'Working Groups': 'Core Paths', 'Green Spaces' and 'Sport & Recreation' – with all being comprised of local volunteers.

The continued development of the charity and the delivery of our associated activities/programmes, all of which are designed to benefit the local community and make Auchterarder a better place to live, is only made possible thanks to the vital contribution of all our volunteers – and we thank each of them for their ongoing support, energy and input.

All ACSR Trustees are formally appointed at the Annual General Meeting (AGM), with co-optation throughout the year also being possible. Members of the local community are encouraged to join the 'Working Groups'.

The 'Board of Trustees' and the 'Working Groups' meet on a regular basis – with a minimum of one ACSR Trustees attending each 'Working Group' meeting. Each 'Working Group' provides a regular update to the 'Board of Trustees' through meeting minutes/notes.

### Objectives & Activities

#### **Charitable Purposes**

The charitable purposes of ACSR are:

- the advancement of public participation in sport
- the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

#### **Organisational Aims**

The aims over ACSR are to:

- maintain and widen participation in sport and active recreation at all levels in Auchterarder
- develop and support local people to improve and strengthen local sports clubs and organisations involved in sporting or physical activities and widen opportunities to participate
- develop and provide access to quality places where the community can get involved in sport and active recreation

### Organisational Activities

#### **Core Paths**

The 'Core Paths Working Group' continues to focus on maintaining our existing Core Paths, upgrading local paths and coordinating and delivering community litter-picking activities. A busy 12-months has seen the group continue to make remarkable progress, including:

- delivering Path Tidies in partnership with the local Beavers, Brownies and the primary school
- group Chair Julia Howe featured in a **sportscotland** article highlighting the valuable contribution of volunteers within communities
- installing a handrail at steps on the Black Road, following a request from a local resident
- installing two memorial benches at different locations on the Provost Walk
- providing access to Perth & Kinross Council official equipment training courses for our volunteers
- working closely in partnership with Paths for All to obtain a path specification for a planned upgrade of the Mill Lade Path

#### **Green Spaces**

The 'Green Spaces Working Group' focusses on protecting and enhancing our greenspaces and on creating new greenspaces within the town. During the year, the group has:

- continued to work closely in partnership with Perth & Kinross Council to progress design and planning for the installation of the new Children's Play Park, in Auchterarder Public Park – with the initial landscaping work being completed and the new park expected to open in summer 2023
- progressed planning for additional developments within Auchterarder Public – with 'Mountain Bike Skills' Area', 'Pocket Forest' and 'Pump Track' projects all expected to be completed by the end of 2023
- worked in partnership with the 'Auchterarder and Aberuthven Community Action Plan' (A&A CAP) Management Group and the local community to develop plans for new greenspaces projects within the town: a memorial to Sandy Gunn (next to the Police Station) and the enhancement of Dunlop Park and Kincardine Park

#### **Sports & Recreation**

The 'Sport & Recreation' Working Group continues to focus on providing safe, accessible and interesting sports and recreation activities within the town – and the group continues to foster close working relationships with the various clubs and organisations within the town e.g. Auchterarder Gymnastics Club, Auchterarder Bowling Club, Auchterarder Community FC & Auchterarder Primrose AFC, Auchterarder Golf Club, the Community School of Auchterarder (through the PE Department and the Active Schools Coordinator). During the last 12 months, the group has:

- coordinated a series of school holiday sporting and recreational activity sessions, through a 'Summer Sessions' programme
- delivered a successful 'ACSR Bike Fun Day' in October 2022
- delivered a Queen's Jubilee treasure hunt, a 'Family Racket (pickleball, short tennis and tennis) Session', a 'Sporting Heritage Showcase' event

- developed plans for a regular pickleball programme, which will be delivered in autumn 2023
- facilitated a 'Community Defibrillator Training' workshop, hosted in the Pavilion
- hosted 'Sport and Recreation Forums', enabling local sports clubs and groups to come together to share their updates and plans
- offered additional cycling opportunities within Auchterarder: a school holiday 'Bike Camp', an adult 'Bike with Confidence' programme and the continuation of the partnership with Synergy Cycles to facilitate free use of three community eBikes
- partnered with Rotary Club of Auchterarder and District to help deliver the Am-Am charity golf competition and the 'Young Sportsperson of the Year' awards
- supported Five Star Active's with the 'Auchterarder Running Festival', including sponsoring the award for the fastest local runner

### **Support of Auchterarder & Aberuthven Community Action Plan (A&A CAP)**

We have been delighted to continue to support the delivery of the Auchterarder and Aberuthven Community Action Plan 2022-2027, including:

- one of ACSR's Trustees sits on the A&A CAP Management Group and our Development Manager continues to provide business and financial management support to A&A CAP
- we have continued to facilitate the finances of A&A CAP by obtaining and then overseeing the spend of external sources of finance
- we expect that next year will see A&A CAP constitute itself and this will lead to a transferring of all A&A CAP reserves from ACSR to the newly constituted organisation

## **Our Future**

### **Plans for the Future**

With COVID restrictions having passed, ACSR's Trustees have several exciting projects which we now look forward to developing and delivering:

- Applying to the National Lottery Community Fund in the hope of extending the ACSR Development Manager Role for a further three years until January 2027.
- Assisting with the formation of an Auchterarder Cycling Club, including extending our Community Cycling programme
- Continuing to maintain and improve the network of Core Paths, including the production of a new map with updated walking, running and cycling routes in addition to some Heritage 'Stops'.
- Delivering the Mountain Bike Skills' Area, the Pump Track and the 'Pocket Forest' planned for Auchterarder Public Park
- Engaging with key partners to design and deliver improved sporting facilities in and around the school campus
- Increasing the number of groups using the Pavilion – and increasing the range of activities within the Pavilion
- Investigating the provision of increased storage facilities and possibility of toilets that can be accessed by users of the park
- Working closely in partnership with A&A CAP Management to help deliver on the 'Action Points' and 'Priorities' in the 'Auchterarder and Aberuthven Community Action Plan 2022-2027', especially within the 'Healthy & Connected Community', 'Environment and a Greener Community' and 'Heritage, Arts & Culture' themes.

## **Financial Review of the Year Ended 31<sup>st</sup> March 2023**

### **Overview**

For the financial year ended 31<sup>st</sup> March 2022 ACSR had a surplus of income over expenditure of £33,119.12 [2022: (£16,733)] and currently holds a surplus cash balance of £154,559.37 (2021: £121,400), with £143,248.28 being 'restricted reserves' and £11,311.09 being 'unrestricted reserves'.

### **Donations**

A donation was received from Parents Supporting Parents (£2,475.85), being allocated to 'unrestricted reserves'.

### **Grants**

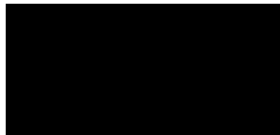
Grant funding has been secured from several different sources throughout the year including £35,600 from the National Lottery Community Fund to fund our Development Manager, a total of £11,660 from VisitScotland to deliver the 2022 Bike Fun Day and in preparation for the 2023 Bike Extravaganza, £10,000 from Perth & Kinross Council Community Environment Challenge Fund and £10,000 from Perth & Kinross Council Community Led Local Development funding for the Mill Lade Path upgrade project and £1,200 to install a life-saving publicly accessible 'Automated External Defibrillator' (AED) on the outside of the Pavilion.

### **Auchterarder & Aberuthven Community Action Plan (A&A CAP)**

ACSR has been delighted to continue our close partnership working with A&A CAP, supporting the group by managing their finances and offering business support. A&A CAP project income was £24,752.75, with expenditure of £25,673.29. ACSR is holding £6,457.42 in 'restricted reserves' for A&A CAP.

We would like to take this opportunity to thank all the funding agencies, charities, organisations and individuals who have made awards, donations and funding pledges during the year. This has allowed us to plan, develop and deliver several programmes for, and within, the community.

Approved by the Board of Trustees and signed by order of the Board.



Chairperson  
**29<sup>th</sup> November 2023**

**Annual Report and Financial Statements**  
**For the year ended 31<sup>st</sup> March 2023**  
**Statement of Receipts & Payments**

	<b>Year to 31st March 2023</b>	<b>Year to 31st March 2022</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Grants	71,110.00	37,406.00
A&A CAP Project Income	24,752.75	14,128.80
Pavilion Income	6,809.50	2,210.00
Donations	2,475.85	3,572.59
Other Income	958.46	159.39
Pavilion Sponsorship	-	960.00
Sports Hub Income	-	-
<b>Total Receipts</b>	<b>106,106.56</b>	<b>58,436.78</b>
<b>Payments</b>		
A&A CAP Project Expenses	25,673.29	4,000.00
Development Manager - Employment Costs	25,433.28	28,177.40
Bike Fun Day Event Suppliers	4,383.00	-
Development Project Expenses	3,471.67	-
Pavilion Utilities (gas & electricity)	2,684.17	648.72
Pavilion Cleaning & Maintenance	2,565.00	1,509.20
Defibrillator	1,236.88	-
Bike Extravaganza Event Suppliers	1,088.00	-
Bike Confidence Suppliers	900.00	-
Memorial Benches	888.00	-
Pavilion Infrastructure	849.46	-
Bike Camp Activity Supplier	760.00	-
Bike Confidence Equipment	484.00	-
Pavilion Wi-Fi	323.65	-
Insurance	302.18	267.15
Computer Software	262.08	1,290.25
Summer Sessions Activity Suppliers	243.75	-
Boxing Taster Programme	240.00	-
ACSR Logos	200.00	-
Core Paths New Handrail	196.80	-
Bike Fun Day Marketing	175.70	-
Summer Sessions Equipment	116.36	-
Core Paths Equipment	105.28	-
Gifts	100.00	-
LocalGiving Membership	96.00	-
Pickleball Taster Session	70.00	-
Core Paths Group Expenses	65.08	-
Bicycle Rack	25.86	-
Web domain & hosting	19.70	345.60

Core Paths Insurance	16.25	14.45
Marketing Materials	12.00	1,996.00
Donation of funds to the new Hub organisation	-	1,656.46
Taster Tuesday session costs	-	535.00
Room Hire	-	424.80
Pop-up sessions - promotion of AACAP	-	304.84
Tables for pavilion	-	263.95
Good Governance	-	100.00
Postcode registration	-	65.00
Other	-	57.65
Administration expenses	-	47.48
<b>Total Payments</b>	<b>72,987.44</b>	<b>41,703.95</b>
<b>Surplus Receipts over Payments for the year</b>	<b>33,119.12</b>	<b>16,732.83</b>

**Annual Report and Financial Statements  
For the year ended 31<sup>st</sup> March 2023  
Statement of Balances**

	<b>At 31st March 2023</b>	<b>At 31st March 2022</b>
	<b>£</b>	<b>£</b>
Opening cash at bank and in hand	121,440.25	104,707.42
Surplus for the year	33,119.12	16,732.83
	<u><b>154,559.37</b></u>	<u><b>121,440.25</b></u>

**Bank and Cash Balances**

	<b>Total Funds</b>
	<b>£</b>
Current Account	154,559.37
	<u><b>154,559.37</b></u>

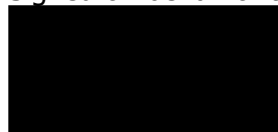
**Restricted and Unrestricted Funds**

	<b>£</b>	<b>£</b>
Restricted Funds (ACSR Bike Extravaganza)	6,660.00	
Restricted Funds (ACSR Operating Reserves)	11,593.32	
Restricted Funds (A&A CAP)	6,457.42	
Restricted Funds (Children's Play Park)	33,573.00	
Restricted Funds (Core Paths)	20,414.54	
Restricted Funds (Mill Lade Path)	20,000.00	
Restricted Funds (Mountain Bike Trail)	18,000.00	
Restricted Funds (National Lottery)	26,700.00	
Restricted Funds (Sport & Recreation)	500.00	
Restricted Funds (Pavilion)	500.00	
Restricted Funds	144,398.28	
Unrestricted Funds		10,161.09
<b>Total Funds</b>	<u><b>154,559.37</b></u>	

The accompanying notes on page 8 form an integral part of these financial statements.

These financial statements of Auchterarder Community Sports & Recreation, registered number SC048490, were approved by the Board of Trustees and authorised for issue on **29<sup>th</sup> November 2023**.

Signed on behalf of the Board of Trustees



Chairperson



## Annual Report and Financial Statements For the year ended 31<sup>st</sup> March 2023 Notes to the Financial Statements

### 1) Basis of preparation

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2) Nature and purpose of funds

- Unrestricted funds may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.
- Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.
- During the year the charity received donations of £2,475.85 (unrestricted) and grants of £95,862.75 (restricted) towards specific projects.
- The charity also introduced 'Operating Reserves' equivalent to 4 months Development Project Expenses and Development Manager – Employment Costs.

### 3) Related Party Transactions

No remuneration was paid to the trustees or any connected persons during the period.

### 4) Donations

	Unrestricted Funds £	Restricted Funds £	Total £
Parents Supporting Parents	2,475.85	-	2,475.85
	2,475.85	-	2,475.85

### 5) Grants Received

	Unrestricted Funds £	Restricted Funds £	Total £
Arnold Clark (Summer Sessions)	-	500.00	500.00
Cycling UK (Bike Confidence)	-	1,500.00	1,500.00
Friends of St Margaret's (A&A CAP)	-	15,000.00	15,000.00
LocalGiving (Cosy Spaces)	-	500.00	500.00
National Lottery – Community Fund	-	35,600.00	35,600.00
Perth & Kinross Council – Community Environment Challenge Fund (Mill Lade Path)	-	10,000.00	10,000.00
Perth & Kinross Council – Community Investment Fund (Defibrillator)	-	1,200.00	1,200.00
Perth & Kinross Council – Community Led Local Development (A&A CAP)	-	2,500.00	2,500.00
Perth & Kinross Council – Community Led Local Development (Mill Lade Path)	-	10,000.00	10,000.00
Perth & Kinross Council – Core Paths Grant	-	150.00	150.00
Perth & Kinross Council – Cost of Living Community Fund (A&A CAP)	-	7,252.75	7,252.75
Visit Scotland (Bike Fun Day)	-	5,000.00	5,000.00
Visit Scotland (Bike Extravaganza)	-	6,660.00	6,660.00
	-	95,862.75	95,862.75

	<b>Independent examiner's report on the accounts of</b>						
<b>Report to the trustees/members of</b>	<b>AUCHTERARDER COMMUNITY SPORTS &amp; RECREATION</b>						
<b>Registered charity number</b>	<b>SC048490</b>						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	4	2022		31	3	2023
<b>Set out on pages</b>	6 to 9						

**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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Charities Accounts (Scotland) Regulations 2006. 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 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<sup>2</sup>~~

1. which gives me reasonable cause to believe that in any material respect the

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and
- to prepare accounts which accord with the accounting records and comply with

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.

**Signed:**  **Date:** 24/11/2023

**Name:** 

**Relevant professional qualification(s) or body (if any):** ACMA  
Chartered Management Accountant

**Address:** c/o Accountancy Services (Auchterarder) Ltd  
4 Excel House, Maidenplain Place  
Aberuthven  
PH3 1GW