

FRIENDS OF PITTENCRIEFF PARK

Annual Report & Financial Statements

For the year ended

30 September 2025



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report and financial statements together with the independent examiner's report for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Friends of Pittencrieff Park		
Charity number	SC037721		
Contact address	30 The Depot Winterthur Lane Dunfermline KY12 9FY		
Website address	www.friendsofpittencrieffpark.org.uk		
Trustees	Henry Dunn		Chair
	< Vacant >		Secretary
	Trevor Hoad	Appointed 14/05/2025	Treasurer
	Jean Barclay		
	Elaine Campbell		
	Andrew Fish	Appointed 14/05/2025	
	Mary Johnston		
	Catherine Park		
	Sheila Robertson		
	James Taylor	Appointed 14/05/2025	
Other trustees who served during the year	Rachel Brown	Resigned 17/02/2026	
	Joyce Matson	Resigned 14/05/2025	
	Gail Miller	Resigned 14/05/2025	
Bankers	Royal Bank of Scotland plc 52-54 East Port Dunfermline KY12 7HB		
Independent examiner	Michael Brougham 3 Lyne Grove Crossford Dunfermline KY12 8YB		

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity was previously a company limited by guarantee (Registered No SC291837) and registered with Companies House. On 20 February 2018, it was converted into a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution effective from that date and registered solely with OSCR.

Appointment of Trustees

At the annual general meeting, one third of the trustees, together with any trustees appointed since the previous annual general meeting, shall retire but are eligible for re-election. The trustees may appoint additional trustees at any time. The constitution provides for a minimum of three and a maximum of twelve trustees.

Organisational Structure

The trustees meet regularly, normally monthly, to review the various projects being undertaken together with the planning of future strategies.

OBJECTIVES & ACTIVITIES

The objects of the organisation are:

- advancement of citizenship or community development (including rural or urban regeneration);
- provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- advancement of environmental protection or improvement.

In furtherance of these objects, the organisation seeks to:

- work for the enhancement, maintenance and use of Pittencrieff Park ("the Park"), Dunfermline for the benefit of the public;
- protect the natural beauty and help improve the existing facilities and resources of the Park; and
- increase public awareness of the Park and its environs.

ACHIEVEMENTS & PERFORMANCE

The trustee's reported that it had again been a successful year. The enthusiasm and support efforts of the Friends of Pittencrieff Park volunteers were very much appreciated in maintaining the horticulture standards within the park.

This had resulted in the award of the Green Flag to the park, additionally the Friends had a most successful annual summer flower sale where we raised just over a thousand pounds, which boasted the funding to enable the following improvements initiatives within the park.

These include new planting at the Sensory Garden, upgrading of the Italian Garden, and with the removal of the damaged fir tree at the crossroads area an opportunity to replant it.

The Lawyers Orchard continued to be well maintained with a good return of fruit which was donated to various local organisations including the Dunfermline food bank and ongoing actions to introduce a more natural environment within the immediate vicinity of the orchard.

Finally, the Friends participated in the survey, "Ambition Pittencrieff", project, as sponsored by Carnegie Trust Dunfermline and aimed at the overall improvement to the park and the facilities within it. It is intended that the Friends will be kept informed as to the consequent decisions resulting from these consultations.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FINANCIAL REVIEW

Overview

The following table provides a summary of our receipts and payments for the year:

	2025	2024
	£	£
Receipts	1,610	1,817
Payments	2,044	2,594
Surplus/(Deficit) for year	(434)	(777)

Donated Facilities & Services

The Glassroom section of the greenhouse in the Park continues to be provided by Fife Council for use by the trustees at no charge, for which the trustees are very grateful.

Reserves Policy

The trustees consider that around £300-£500 is an appropriate level of reserves to hold to meet day-to-day running costs, given that almost all the charity's activities are grant funded or met from fund raising events. Free reserves at the year-end were:

	2025	2024
	£	£
Total funds	8,678	9,112
Less: Tools and equipment	(200)	(200)
Less: Restricted funds	(2,777)	(2,909)
Free reserves as at 30 September 2025	5,701	6,003

Whilst reserves are higher than the target range, the intention is that the funds will be spent on further enhancement of the Park.

FUTURE PLANS

The trustees and volunteers look forward to continuing our important work alongside the park gardeners.

APPROVAL

This report was approved by the trustees on 09 June 2026 and signed on their behalf by:

Harry Dunn

Harry Dunn

Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of Friends of Pittencrieff Park

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 7 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 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 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Michael Brougham

Michael Brougham, MCBI FCIE

3 Lyne Grove

Crossford

Dunfermline

KY12 8YB

16 June 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Receipts				
Donations				
Membership subscriptions	5	-	5	30
Other donations	113	-	113	356
Grants	-	404	404	651
Trading receipts				
Plant sales	1,088	-	1,088	780
	1,206	404	1,610	1,817
Payments				
Trading costs:				
Plants for greenhouse/resale	641	-	641	274
Other charitable activities				
Gifts and donations	110	-	110	
Fife Communities Climate Action Earth project	-	177	177	
Events	-	145	145	358
Plants and materials	-	10	10	1,428
Public liability insurance	176	-	176	171
Sundries	115	-	115	112
Tools and equipment	82	-	82	92
Volunteering Matters - Fruit for Wildlife	-	204	204	
Website	334	-	334	109
Governance costs				
Charity donation in lieu of independent examination fee	50	-	50	50
	1,508	536	2,044	2,594
Surplus/(Deficit) for year	(302)	(132)	(434)	(777)

The Notes on pages 9 to 10 form an integral part of these financial statements.

STATEMENT OF BALANCES

AS AT 30 SEPTEMBER 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation	£	£	£	£
Balance as at 01 October 2024	6,003	2,909	8,912	9,689
Surplus/(Deficit) for year	(302)	(132)	(434)	(777)
Balance as at 30 September 2025	5,701	2,777	8,478	8,912
Bank & Cash Balances				
Cash at bank	5,677	2,777	8,454	9,643
Cash in hand	24	-	24	46
	5,701	2,777	8,478	9,689
Other Assets				
Debtors	-	-	-	238
Tools and equipment	200	-	200	200
	200	-	200	438
Liabilities				
Creditors	-	-	-	-

The Notes on pages 9 to 10 form an integral part of these financial statements.

These financial statements were approved by the trustees on 09 June 2026 and signed on their behalf by:

Harry Dunn

Harry Dunn
Chair

Trevor Hoad

Trevor Hoad
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Basis of Preparation

These financial statements have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's financial statements

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

The purposes of the funds are shown in Note 8.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Trustee remuneration

No remuneration was paid to trustees during the year or in the previous year.

5. Trustee expenses

No expenses were reimbursed to the trustees during the year or in the previous year.

6. Transactions with related parties

There were no related party transactions during the year or in the previous year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. Movements in Funds

	As at 30/09/2024	Receipts	Payments	As at 30/09/2025
	£	£	£	£
Unrestricted Funds				
General Fund	6,003	1,206	(1,508)	5,701
Restricted Funds				
Events	441	-	(145)	296
Fife Communities Action Network	-	200	(177)	23
Volunteering Matters - Action Earth	-	204	(204)	-
Planting	2,468	-	(10)	2,458
	2,909	404	(536)	2,777
Total Funds	8,912	1,610	(2,044)	8,478

8. Purpose of funds

General	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Events	Grant funding received towards the cost of events in the Park.
Fife Communities	Grant funding towards the cost of plants
Planting	Grant funding received from Fife Council towards the purchase of plants.
Volunteer Matters Action Earth	Grant funding received towards the cost of fruit for wildlife,