Scottish Charity No. SC038039

Drumbowie Community Park

Trustees' Report and Financial Statements
For the year ended 31 March 2026

Cornerstone ACCOUNTING

Drumbowie Community Park

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Drumbowie Community Park

Report of the Trustees for the year ended 31 March 2026

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2026.

Registered office	**Bankers**
C/o Cornerstone Accounting Ltd	Bank of Scotland plc
11 Erngath Road	The Mound
Bo'ness	Edinburgh
EH51 9DP	EH1 1YZ

Status of Charity and Governing Document

Drumbowie Community Park was registered as a Scottish Charitable Incorporated Organisation on 29 November 2021. It has been a registered charity since 3 April 2007, previously being incorporated as a charitable company called Drumbowie Environment Action Group (company number SC264022). The charity registration number is SC038039.

Trustees and Office Bearers

Management of the charity remains with the Trustees. The constitution requires a minimum of 3 trustees and a maximum of 10 to serve at any time.

The Trustees who served during the year and to the date of this report are:

Joanne Hirst	Chair
Doreen Goldie	Treasurer
Jill Davidson	Secretary
Alison Reid	

At each AGM, one third of all charity trustees retire from office and are eligible for reappointment. The Board can appoint new trustees at any time and are currently seeking new trustees to increase the Board to above the minimum number required by its constitution.

Objectives

The Park was gifted to Drumbowie Environment Action Group (since reconstituted as Drumbowie Community Park) in 2008 for the benefit of the local community.

The objectives of the Charity are:

- To promote the maintenance and management of Drumbowie Park, Standburn for the benefit of the community;
- To assist, advise and work with other organisations and individuals in relation to environmental work for the benefit of the community and to promote co-operation among them;
- To encourage and assist in the establishment of greater access to the countryside by establishing links with other bodies with related objects; and
- To identify the conservation needs of the Drumbowie area and establish objectives and policies for meeting those needs.

Achievements and performance

This year the charity has carried on with a small number of volunteers and resources. The following is a summary of our achievements:

- We held volunteer days and were grateful for the continued help of the local Scout Group and the increase in the number of residents joining us to help with the park maintenance.
- We endeavoured to increase membership of the Park to maintain it to a satisfactory level and preserve its future.
- We installed a Christmas Tree with the help of residents for the festive period.
- A litter pick was held in the park and surrounding area.

Achievements and performance (continued)
One of the most disappointing issues that has taken our time and attention this year has been dealing with a considerable amount of fly tipping of waste material within the park boundary by a local resident. We have been working with Falkirk Council, the Scottish Fire Service, Scottish Police, local Councillors and NatureScot to get support and help with this matter.

In addition to these, the normal business of maintaining large grass areas in the park, renewing our membership of Environmental Community Groups, renewing our annual park insurance and keeping our gardening equipment maintained has kept our small team of committed volunteers very busy.

We wish to thank all those who volunteered along with those who made kind donations to the Charity.

Future plans
In 2026/27 we plan to:
- Apply for funding to continue the improvement, maintenance and upkeep of the park.
- Improve the drainage in small water channels throughout the park.
- Continue to carry out maintenance where necessary within the park.
- Hold volunteer days to encourage new membership and engage with park users.
- Install signage at the park entrances.
- Continue our efforts to maintain the legal park boundary from being used by local residents for personal use.

Financial review
Results for the year
The financial statements for the year are set out on pages 4 to 6. The Receipts and Payments Account on page 4 reflects a surplus for the year of £21,679 (2025: deficit of £402). Total reserves, including restricted funds, amounted to £23,163 (2025: £1,484) of which £2,013 is unrestricted.

Reserves policy
The Trustees aim to hold 3 months of general expenditure in the general fund at any time as a contingency to cover unforeseen costs which may arise. This policy was satisfactorily met at the year-end.

The accounts were approved by the Trustees on 21 October 2026 and signed on their behalf by:

Joanne Hirst

Joanne Hirst
Chair

Report of the Independent Examiner to the Trustees for the year ended 31 March 2026

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 6.

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) Act 2005 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

   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.

Alison Franks

Alison Franks CA
Director
Cornerstone Accounting

11 Erngath Road
Bo'ness
EH51 9DP

Date: 21 October 2026

Receipts and Payments Account

For the year ended 31 March 2026

	General fund	Restricted funds	2026 Total	General fund	Restricted funds	2025 Total
	£	£	£	£	£	£
Receipts						
Donations	**100**	**270**	**370**	285	-	285
Grants	**2,000**	**20,880**	**22,880**	-	-	-
Income from Scottish Power distribution	**601**	**-**	**601**	650	-	650
Total receipts	**2,701**	**21,150**	**23,851**	935	-	935
Payments						
Gardening resources	**-**	**-**	**-**	275	-	275
Standburn Christmas tree costs	**260**	**-**	**260**	-	-	-
Repairs and maintenance costs	**1,183**	**-**	**1,183**	750	-	750
Community outreach	**56**	**-**	**56**	-	-	-
Insurance	**319**	**-**	**319**	-	-	-
Marketing and administration costs	**40**	**-**	**40**	-	-	-
Cornerstone Accounting fees:						
Independent examination	**240**	**-**	**240**	240	-	240
Registered office fee	**72**	**-**	**72**	72	-	72
Bank charges	**2**	**-**	**2**	-	-	-
Total payments	**2,172**	**-**	**2,172**	1,337	-	1,337
Deficit for the year	**529**	**21,150**	**21,679**	(402)	-	(402)
Transfer between funds	**-**	**-**	**-**	-	-	-
Deficit for the year after transfers	**529**	**21,150**	**21,679**	(402)	-	(402)
Total funds brought forward	**1,484**	**-**	**1,484**	1,886	-	1,886
Total funds carried forward	**2,013**	**21,150**	**23,163**	1,484	-	1,484

The notes on page 6 form part of these financial statements.

Statement of Balances

As at 31 March 2026

	Notes	2026 Opening balance £	2026 Surplus for year £	2026 Closing balance £	2025 Opening balance £	2025 Deficit for year £	2025 Closing balance £
Cash at bank and in hand							
Current account		**1,484**	**21,679**	**23,163**	1,886	(402)	1,484
Total cash at bank and in hand		**1,484**	**21,679**	**23,163**	1,886	(402)	1,484

Represented by:

Unrestricted fund	**2**		
General fund		**2,013**	1,484
		2,013	1,484
Restricted funds	**3**		
Foundation Scotland pond restoration fund		**20,880**	-
Avonbridge Christmas tree fund		**270**	-
		21,150	-
Total funds		**23,163**	1,484

Statement of assets at 31 March

	2026 £	2025 £
Drumbowie Community Park (donated)	**No value provided**	No value provided
Gardening equipment	**1,000**	1,000
	1,000	1,000

Statement of liabilities at 31 March

	2026 £	2025 £
Accounting and independent examination fees	**240**	240
	240	240

The financial statements on pages 4 to 6 were approved by the Trustees on 21 October 2026 and signed on their behalf by the undernoted:

Joanne Hirst

Joanne Hirst
Chair

The notes on page 6 form part of these financial statements.

Notes to the financial statements

For the year ended 31 March 2026

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, on a receipts and payments basis and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Receipts and Payments Account

For the purpose of the Receipts and Payments account, funds are defined as follows:

Unrestricted funds comprise donations, grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Unrestricted funds

	Balance at 01.04.25 £	Receipts £	Payments £	Transfers £	Balance at 31.03.26 £
General fund	1,484	2,701	(2,172)	-	**2,013**
Total unrestricted funds	1,484	2,701	(2,172)	-	**2,013**

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

3. Restricted funds

	Balance at 01.04.25 £	Receipts £	Payments £	Transfers £	Balance at 31.03.26 £
Foundation Scotland pond restoration fund	-	20,880	-	-	**20,880**
Avonbridge Christmas tree fund	-	270	-	-	**270**
Total restricted funds	**-**	**21,150**	**-**	**-**	**21,150**

Explanation of funds

The *Foundation Scotland pond restoration fund* represents funding received towards restoring the park pond.

The *Avonbridge Christmas tree fund* represents funding to purchase a Christmas tree for Avonbridge village in 2026.

4. Trustee and related party remuneration and expenses

There were no remuneration or expenses paid to any of the Trustees for their duties during the year ending 31 March 2026 (2025: nil) other than for the reimbursement of items purchased on behalf of the Charity.

There were no remuneration or expenses paid to any related parties during the year ending 31 March 2026 (2025: nil).