FRIENDS OF DUNBETH PARK

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CHARITY NO SC041731

FRIENDS OF DUNBETH PARK

ANNUAL REPORT OF THE TRUSTEES' FOR THE YEAR TO 31 MARCH 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's rules, the Charities and Trustee Investment (Scotland) Act 2005. The Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities

The purposes of the Trust are to provide a safe environment for all leisure and recreational facilities for all inhabitants of Coatbridge and surrounding areas.

In furtherance the Trust shall:

- safeguard and promote the welfare of the inhabitants of Coatbridge and the surrounding environs on matters concerning the environment of the area and the social and community life of the area.
- seek to advance the education and training of the community of Coatbridge and the surrounding areas.
- seek to improve the health and wellbeing of the inhabitants of Coatbridge and the surrounding environs.
- work together in partnership with the community and voluntary sector, local businesses and all other relevant non-statutory agencies and bodies.
- engage in lawful charitable activity in order to further the objects of the Trust.

Review of Activities

Quiet Garden/ Secret Garden

The Trust continue to work in the Secret Garden and have new paths put in place, in addition wood chips have been placed at the bottom of the garden where the children from the local nursery school play.

Reserves Policy

The Trust has considered the reserves required and have taken into account their current and future liabilities. The Trust will consider ring fencing funds to ensure that the Trust remains sustainable.

Risk Management

The Trustees have examined the major business and operational risks which the Trust faces and have established systems to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Financial Review

The Trust has incurred expenditure of £685 on garden tools and materials for the Secret Garden. The reserves as at 31 March 2026 are £2,085.

Future Activities

The Trust will continue to hold regular meetings and are continuing to work in the Secret Garden. The Trust will apply for funding to provide more benches and equipment for the Secret Garden.

Organisational Structure

The affairs of the Trust are managed by a management committee comprising of a minimum of 4 members appointed by the members at the Annual General Metting to serve for one year, all being eligible for re-election. The committee meets not less than 6 times a year.

A chairperson, secretary and treasurer are appointed by the management committee; no person may hold office for more than 3 years. The management committee may co-opt up to 3 further members, where deemed necessary, to serve until the following Annual General Meeting.

None of the Trustees received any remuneration or expenses from the Trust.

Trustees and Administrative Information

The Trustees serving in the year to 31 March 2026 and to the date of this report were as follows: -

Janet Watson – Chair Person
Jacqueline Burns - Secretary
Josephine Maguire - Treasurer

The Trust can be contacted via the Treasurer, Josephine Maguire, 158 Kildonan Street, Coatbridge, ML5 3QW

The principal Advisors are:

Banker	Bank of Scotland, Coatbridge
Independent Examiner	Paul Blaney, Chartered Accountant, 18 Talbot Crescent, Coatbridge, ML5 5GB

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources, of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make reasonable and prudent judgement and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended). And the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Trustees

Signed: **J Watson**

Chairperson: Janet Watson

Date: 6 August 2026

FRIENDS OF DUNBETH PARK

Independent Examiner's report to the Trustees of Friends of Dunbeth Park

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 5 to 7.

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, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities 2005. 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 report

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 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, and

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.

Signed: **P Blaney**

Paul Blaney
Chartered Accountant
18 Talbot Crescent
Coatbridge
ML5 5GB

Date: 6 August 2026

FRIENDS OF DUNBETH PARK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 31 MARCH 2025

Unrestricted funds	**2026**	**2025**
Income from:	**£**	**£**
Donations	-	1,200
Total	**-**	**1,200**
Expenditure on		
Charitable Activities		
Tools	12	119
Materials	673	-
	685	119
Total	**685**	**119**
Net Income/(Deficit)	**(685)**	**1,081**
Net Movement in Funds	**(685)**	**1,081**
Reconciliation of Funds		
Total Funds brought forward	2,770	1,689
Total Funds carried forward	**2,085**	**2,770**

FRIENDS OF DUNBETH PARK

BALANCE SHEET AS AT 31 MARCH 2026

	2026 £	2026 £	2025 £
Current Assets			
Bank Deposit	2,074		2,578
Cash	11		192
	2,085		2,770
Creditors			
Amounts due within one year	-		-
Net Current Assets		2,085	2,770
Total Net Assets		**2,085**	**2,770**
REPRESENTED BY:			
Unrestricted Funds		**2,085**	**2,770**

The financial statements were approved by the Trustees on 6 August 2026 and signed on their behalf by:

J Watson

Janet Watson – Chairperson

J Burns

Jacqueline Burns - Secretary

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 and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Income
All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund Accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

The Trustees all give freely their time and expertise without any form of remuneration or other benefits in cash or kind (2024 £nil). No expenses were paid to any trustee in the year (2025 £nil).