



The West Braes Project

Scottish Charity No: SC047249

Annual Report & Financial Statements **For the year ended** **31 March 2026**

Bill Watson
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Annual Report & Financial Statements
For the year ended 31 March 2026

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Annual Report & Financial Statements

For the year ended 31 March 2026

The charity trustees present their report together with the financial statements and the Independent Examiner's report for the year ending 31 March 2026.

Reference and Administrative Information

Charity Name: The West Braes Project

Charity Number: SC047249

Principal Address: 19 Lochy Rise, Dunfermline, KY11 8XP

Trustees: William Porteous – Chairman until 7th November 2025
Emily Noakes – Chair from 7th November 2025
William Watson – Treasurer
Mairi Kerrigan – Minute Secretary
Jane Sawyer
Lynne Steen – Resigned 25th October 2025
Graham Steen – Resigned 25th October 2025
Sean Dillon
Ann Johnstone – Joined 7th November 2025
Jane Fleming – Joined 7th November 2025

Structure, Governance and Management

The West Braes Project is a Scottish Charitable Incorporated Organisation registered on 17th March 2017. The organisation consists of:

- **MEMBERS** – who have right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;
- **The BOARD** – who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation

The Board is required to consist of no less than 3 and no more than 10 people with up to 7 elected from amongst the membership at the annual general meeting and up to 3 co-opted by the Board.

Objective and Activities

The charity's purposes are to:

1. To provide within "the Community" recreational facilities, or organise recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
2. To advance education and in particular to promote opportunities for learning for the benefit of the general public.
3. To advance environmental protection and improvement in "the Community" through the provision, maintenance and/or improvement of public open space and other public amenities and other environmental and regeneration projects (but subject to appropriate safeguards to ensure that the public benefits so arising clearly outweigh any private benefit thereby conferred on private landowners).
4. To prevent or relieve poverty particularly among the residents of "the Community".
5. To help young people, particularly those resident in "the Community", to develop their physical, mental and spiritual capacities, such that they may grow to full maturity as individuals and as members of society.
6. To advance heritage and/ or preserve, for the benefit of the general public, the historical, architectural and constructional heritage that may exist in and around "the Community" in buildings (including any structure or erection, and any part of a building as so defined) of particular beauty or historical, architectural or constructional interest.
7. To advance the health of the residents of "the Community", and to assist in the relief of ill health and the provision of health education for such residents.
8. To advance citizenship and/or community development (including the promotion of civic responsibility and the promotion of the voluntary sector and/or the effectiveness or efficiency of charities).
9. To promote, establish, operate and/or support other similar schemes and projects of a charitable nature for the benefit of the community within "the Community".

To achieve the above purposes, the charity:

- Maintains and makes available to the public an outdoor sea pool, a crazy golf course, cafe and sensory garden
- Offers recreational and volunteering opportunities for the community.

Achievements and Performance

The opening hours for hut have now been regularised to all school holidays starting at Easter and closing for the season at the end of October and weather permitting weekends from Easter to the season close. Our hardy bunch of volunteers manage the crazy golf and serve teas, coffees and snacks and our increasingly popular badged merchandise to Crazy Golfers and people walking the Fife Coastal Path, raising valuable funds for The West Braes Project.

The pool continues to be a great attraction to the area with people travelling from far and wide to wild swim at Pittenweem with souvenir bobble hats and badges being very popular amongst the swimmers.

We had to replace the flap valve on the pool as the hinges had worn and it was no longer functioning properly and we organised a pool clean up hiring a JCB to move large boulders that the sea had washed into the pool.

Our volunteers continue to plant and weed, water and maintain our large planters which provide a colourful and sensory experience to the area above the pool and we are continually considering what can be done to improve the area.

We organised the replacement of all the old railings down at pool, the materials had been kindly supplied by Fife Council and The West Braes Project paid for the labour for the installation of the new railings.

The Crazy Golf holes are again fully sponsored and we thank the local businesses and organisations both new and old for their support. In March and April, volunteers and sponsors painted the Crazy Golf holes again, sprucing them up for the season ahead.

In addition to our annual Strawberry Fayre this year we organised a Coffee Morning to raise more funds for the project.

As always the Trustees continue to hold regular meetings with the volunteers and use a Whatsup chat to keep them informed of progress and further developments.

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Financial Review

With income of £26,936, primarily from the fundraising events such the Strawberry Fayre, refreshment hut, merchandise sales, crazy golf, sale of calendars and donations, and an expenditure of £14,835, the charity had a surplus of £12,101.

At the 31 March 2025, the charity held total cash funds of £25,345 in unrestricted funds. A total of £875 restricted funds were spent during the year on a memorial bench as specified by donors, see note 3.

At the 31 March 2026, the charity had a general reserve of £37,047.80 which is held to ensure funds are available to meet the charity's financial commitments as they fall due.

This report was approved by the charity trustees on 14/9/2026...
and signed on their behalf by:

E. Noakes
.....

Emily Noakes – Chair

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Independent Examiner's Report

The report is on the accounts of The West Braes Project for the year ended 31 March 2026, which are set out on pages 8 to 11.

Responsibilities and Basis of Report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(d) of the 2006 Regulations and is eligible for independent examination. I have therefore examined the charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. the accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 9 of the 2006 Regulations; or
4. there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.

Darren Warren for Paxton Examiners

Paxton Independent Examiners
61a High Street South
Rushden
Northants
NN10 0RA

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	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Income from:				
Refreshments	9,016	-	9,016	10,414
Donations	1,303	875	2,178	1,766
Crazy Golf	9,269	-	92,69	4,509
Calendars	1,176	-	1,176	1,145
Sponsorships ⁴	375	-	375	1,575
Grants	-	-	-	-
Merchandise	4,648	-	4,648	2,990
Sale of Assets	274	-	274	-
Banking Error	-	-	-	1,000
Total Income	<u>26,061</u>	<u>875</u>	<u>26,936</u>	<u>23,399</u>
Expenditure on:				
General	284	-	284	-
Printing/Stationery & Postage	676	-	676	1,128
Merchandise	2,331	-	2,331	2,535
Stock	2,913	-	2,913	2,863
Travel	-	-	-	58
Rent	687	-	687	500
Insurance	1,596	-	1,596	1,558
Equipment & fixtures and fittings	369	-	369	1,392
Repairs and renewals	3,933	-	3,933	507
Independent examination	360	-	360	700
Volunteers	158	-	158	149
Sensory garden	121	-	121	100
Solar Panels and Wind Turbine etc	-	-	-	2,648
Bank Charges	20	-	20	36
Assets purchased	512	875	1,387	1,332
Defibrillator	-	-	-	1,500
Banking Error	-	-	-	1,000
Total expenditure	<u>13,960</u>	<u>875</u>	<u>14,835</u>	<u>18,006</u>
Surplus/(Deficit)	<u>12,101</u>	-	<u>12,101</u>	<u>5,393</u>

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	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Opening Bank and Cash Balances	24,946	-	24,946	19,952
Surplus/(Deficit)	12,101	-	12,101	5,393
Closing Bank and Cash Balances	<u>37,047</u>	-	<u>37,047</u>	<u>25,345</u>

Assets (Valued at Cost)

Planters	Unrestricted fund	10,643	10,643
2 Containers	"	10,253	10,253
Shed	"	806	806
Furniture, fixtures and fittings	"	13,418	12,543
Equipment	"	4,632	4,632
Marquee	"	-	-
Solar Panel Installation	"	2,648	2,648
SumUp POS and Card Reader	"	350	350

Liabilities

There were no liabilities

Approved by the charity trustees on 14/9/2026.
and signed on their behalf by:

E. Noakes

Emily Noakes – Chair

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1. Accounting Policies

These accounts have been prepared on a Receipts & Payments basis in accordance with:-

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

Income and expenditure is recognised when received or disbursed.

The Charity maintains:-

- (a) A general unrestricted fund for the day-to-day running of the charity which is expendable at the discretion of the management committee in furtherance of the charity's objects, and
- (b) The facility to hold a number of restricted funds that consist of monies received from sponsors which relate to a specific project and are donated to fund a particular purpose (see note 3).

2 Trustee Remuneration & Expenses

- (a) During the year no Trustee's or connected persons received any remuneration from the charity.
- (b) No monies were spent on travel expenses.

3. Restricted Funds

During the year the charity purchased and installed a memorial bench at the request of the donors.

In the previous year restricted funds were used to purchase a Defibrillator and Solar Panels etc.

3.1 Movement in Restricted Funds

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Memorial Bench	-	875	875	-	-
Total	-	<u>875</u>	<u>875</u>	-	-

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4. Sponsorships	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Alex Michie for TWBP	100		100	-
Pittenweem Hub	50		50	50
Thorntons	50		50	-
Falkland Motors	-		-	50
Cocoa Tree Ltd	-		-	50
Clocktower Café	-		-	50
Aeble Cider Shop	-		-	100
W Watson	-		-	50
Vintage Tearoom	-		-	125
Tans Entertainment & Bars	-		-	50
J Doig & Sons	-		-	25
Lee Johnstone Roofing	-		-	50
K9 Grooming	25		25	25
Dory Bistro	-		-	150
FMA(PM) Ltd - -	-		-	100
Pittenweem Library	25		25	25
East Neuk Podiarty	-		-	50
Mike Duncan Blacksmith	50		50	50
Fife Properties	-		-	200
Pittenweem Rowing Club	25		25	25
Coft Ltd-West End Bar	-		-	50
Larachmohr	-		-	100
Pittenweem Properties	-		-	50
Maggie Thomson	50		50	50
Other sponsorships *	-		-	75
Total	<u>375</u>		<u>375</u>	<u>1,575</u>

Note – Most sponsorship for 2025 – 2026 season collected in prior year

5. Grants	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
	-	-	-	-
Total	-	-	-	-

6. Assets Purchased	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Table	-	-	-	738
Play Table/Bench	-	-	-	594
Solar Panel Installation	-	-	-	2,648
SumUp POS and Card Reader	-	-	-	350
Memorial Bench	-	875	875	-
Notice Boards	512	-	512	-
Total	<u>512</u>	<u>875</u>	<u>1,387</u>	<u>4,330</u>