

meCharity Registration No. SC031149

(Scotland)



**BALFRON PATHWAYS**

(A Scottish Charitable Incorporated Organisation)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# BALFRON PATHWAYS

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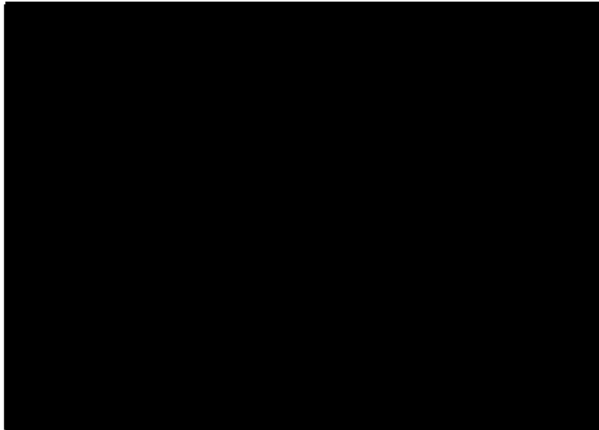
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## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**



**Chairman**

**Secretary**

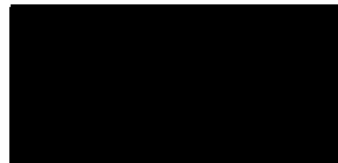
**Charity number (Scotland)**

SC031149

**Principal Office**

Moorlands  
Strathview Terrace  
Balfron  
Glasgow  
G63 0PT

**Independent examiner**



**Bankers**

Bank of Scotland  
2 Station Road  
Milngavie  
Glasgow  
G62 8AA

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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.

The legal and administrative information on page 1 forms part of this report.

#### **Objectives and activities**

The charity is a registered Scottish Charitable Incorporated Organisation (SCIO).

The main objectives of the charity, in accordance with its constitution, are:

- The maintenance and development of multi-use paths in and around Balfron with the object of improving recreational facilities in the surrounding area.
- The promotion of responsible access to the countryside through provision of information on the need to protect the environment.
- The protection and conservation of the fresh water habitat and nearby semi-natural habitats that support species of national and international importance within the Endrick Water Site of Special Scientific Interest (SSSI) and Special Area of Conservation (SAC) through the control of non-native invasive species and by increasing awareness of the value and vulnerability of the SSSI/SAC.
- The advancement of citizenship and community cohesion by encouraging local residents and other community groups to become involved in the work of the organisation or by making use of an expanding network of paths

#### **Achievements and performance**

The Charity was successful in resolving the access issue along what is now called Donaldson Loan, a traditional route from the surrounding farms to the village. Working with the Local Council who have taken ownership of the route, the majority was hard surfaced, and a protective fence erected along one side. The remaining 'link' section was completed by the charity through funds raised locally and the Donaldson Loan section of the Balfron Greenway was completed. It has proved to be a great success and is well used.

The volunteers continued throughout the year maintaining and improving the path network through our workdays programme. This offers opportunities for the community to volunteer their time and expertise both at weekend and weekday tasks.

A local paths leaflet was produced which enables the community to identify and therefore access the path network around the village. In addition, three newsletters were produced to advertise our work and appeal for support. These are available in the library and on-line via Facebook.

The group contributed significantly to the Local Place Plan, an opportunity for our Community Council to influence the Local Authority statutory planning document. This ensured that the importance of local access and opportunities for walking in and around the village was highlighted.

The trustees met on six occasions during the year and we contributed to other groups, such as being represented on the Stirling Council Access Forum.

#### **Financial review**

During the financial year 2024-2025, the charity raised £11,080 for its continuing operations. This included grants amounting to £10,500. All the grants were unrestricted.

The charity's expenditure of £7.922 comprised £620 towards a local paths leaflet, with most of the remainder for plant hire and materials for path maintenance.

The trustees are responsible for establishing and maintaining the systems of internal financial control which aim to give reasonable assurance that issues are identified as they arise and are dealt with appropriately in an effective and timely manner. The trustees meet regularly to review the financial performance.

# BALFRON PATHWAYS

## TRUSTEES REPORT (continued)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity will be able to raise sufficient resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

### Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

### Future plans

The charity plans to continue to carry out the duties outlined in the objectives. These will include carrying out essential work on local pathways.

### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements are detailed on page 1 of the accounts. They meet regularly to review the charity's performance.

None of the trustees are paid but they are occasionally refunded for small amounts of expenditure incurred on behalf of the charity

The charity has reviewed its policies relating to induction and training to comply with the new guidelines and recommendations from the Office of the Scottish Charity Regulator. This has ensured that its policies are sufficient to meet the training needs of its trustees and that the charity continues to maintain the highest possible standards of service delivery.

### Statement of trustees' responsibilities

The charity's trustees are responsible for preparing the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

The trustees report was approved by the trustees and signed on their behalf by



# **BALFRON PATHWAYS**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BALFRON PATHWAYS**

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I report on the accounts for the year ended 31 March 2025, 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

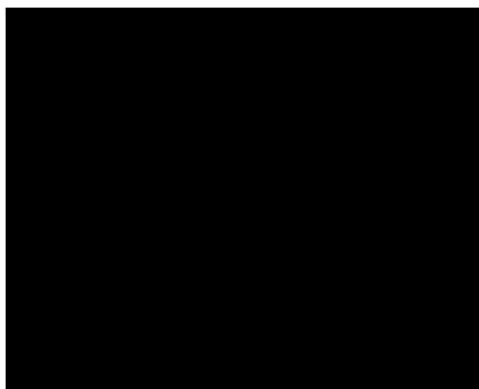
#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



# BALFRON PATHWAYS

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
	Notes	£	£
<b>Income from:</b>			
Charitable activities	2	11,080	3,025
		<u>11,080</u>	<u>3,025</u>
<b>Expenditure on:</b>			
Direct charitable activities	3	7,922	740
<b>Net income for the year/ Net movement in funds</b>		<u>3,158</u>	<u>2,285</u>
Fund balances at 1 April 2024		<u>4,762</u>	<u>2,477</u>
<b>Fund balances at 31 March 2025</b>		<u>7,920</u>	<u>4,762</u>

## STATEMENT OF BALANCES AS AT 31 MARCH 2025

	2025	2024
Cash at bank and in hand at start of year	4,762	2,477
Surplus on receipts and payments account	3,158	2,285
<b>Cash at bank and in hand at end of year</b>	<u>7,920</u>	<u>4,762</u>

The financial statements were approved by the Trustees on 17/11/2025



# BALFRON PATHWAYS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1. Accounting policies

#### 1.1. Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Balfron Pathways meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

#### 1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity will be able to continue in operational existence for the foreseeable. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of any restricted funds are set out in the notes to the financial statements.

#### 1.4. Incoming resources

All income is recognised on receipt.

#### 1.5. Resources expended

All expenditure is accounted for on a payments basis. All costs have been directly attributed to one of the functional categories of resources expended. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

#### 1.6. Cash at bank

This comprises cash held by the charity's bankers.

# BALFRON PATHWAYS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2025

2	Income from charitable activities	2025	2024
		£	£
	Grants and donations:		
	Clackmannanshire and Stirling Environment Trust	4,000	-
	Private donation	4,000	-
	Dunclay Charitable Trust (note 4)	1,000	500
	Dyers' Company Charitable Trust	1,500	1,500
	Clachan events – Balfron 10K	-	500
	Sundry	400	305
		10,900	2,805
	Membership fees and donations	180	220
		11,080	3,025
3	Direct charitable activities	2025	2024
		£	£
	Insurance	101	78
	Materials and plant hire	6,977	267
	Design and printing of leaflet	620	350
	Display boards	179	-
	Meetings	45	45
		7,922	740

#### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no trustees' expenses reimbursements paid in the year.

Trustee Duncan Gilmour declares an interest in the Dunclay Charitable Trust of which he is also a Trustee

#### 5 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).