

**Friends of the Pentlands**  
**Trustees Annual Report for the year to 31 December 2024**  
**Friends of the Pentlands is a Scottish Charitable Incorporated Organisation SC035514**  
**Charity's principal address: 1, Newmills Crescent, Balerno EH14 5SX**

**Charity Trustees during the year ended 31 December 2025**

Chair	Andrew Marsden
Treasurer	Iain MacLeod
Secretary	Ian Walford
	Dennis Smith
	Nicola Fryer
	Douglas Tullis
	Bill Aitken
	Bob Cook
	Neil Mackay
	Sam Lockhart

**STRUCTURE, GOVERNANCE, AND MANAGEMENT**

The Charity is an all-volunteer incorporated association governed by a Constitution which is approved by the membership. Trustees must be members of the Charity and are elected by the members at the AGM, or appointed by the board of trustees, in accordance with the terms of the Constitution. Members who are appointed by the board must stand down at the next AGM but are eligible for election at that AGM.

On appointment, trustees are provided with full information regarding the history and objectives of the Charity and encouraged to develop the knowledge, the duties and responsibilities expected of them. The trustees mitigate exposure to any risks which are assessed, at least, annually.

**PURPOSES AND ACTIVITIES**

The purposes of the Charity are, to promote the conservation, protection and enhancement of the physical and natural environment of the Pentland Hills and surrounding countryside. In furtherance of which the Charity shall seek:

- To protect and enhance the natural beauty and upland character of the Pentland Hills, its waters and surrounding countryside.
- To protect and enhance the natural and cultural heritage and features of public amenity within this area.
- To encourage respect for the quality of life of those who live and work within this area.
- To carry out environmental projects that enhance public access and biodiversity.
- To encourage high standards of design in all work undertaken within this area.
- To provide an annual programme of activities to foster the enjoyment of healthy exercise, an appreciation of the environment and social and cultural history.
- To promote the forming of appropriate planning policies, compatible with these purposes, through the considered long term development plan process and their effective and consistent implementation.
- To stimulate public interest in these purposes by means of publications, meetings, exhibitions, appeals and other forms of publicity.



- To cooperate with other bodies to promote the foregoing purposes.

The Charity's activities in 2025 increased, and included

Environmental projects and litter picking - including care and maintenance of past projects and paths

The monitoring of planning applications.

Raising public awareness of the Charity's purposes via its website, Facebook, newsletters, publications, talks and promotional stalls.

Introducing children and young people to the work of FoP, and involving them in conservation activities.

Establishing a link with SRUC (Scottish Rural Colleges).

Fundraising for projects by sales of our 2024 calendar.

Membership of the Pentland Hills Regional Park Joint Committee

Cooperation with the Natural Heritage Service, local authorities, Scotways, land owners and land managers

## ACHIEVEMENTS AND PERFORMANCE

Litter picking, gardening at the Harlaw Visitor Centre, workday activities and path inspections have continued and increased in activity. Work with special and primary schools has resumed with an increased interest in conservation being carried out by young people for Duke of Edinburgh or John Muir Awards. Our walks and talks programme has been extremely successful and varied, with walks several months of the year and four talks events. Publications and publicity work proceeded including stalls at the Farmers Markets at Balerno, the Whipman Festival at West Linton and the Silverburn Gardens Open Day. In 2025 members contributed 3365 hours of volunteers' time in work parties excluding litter picking and gardening. With the addition of corporate hours (about 500) and litter picking hours (124) the total hours worked was about 4000 an increase of 16% on the previous year. Almost £20,000 has been spent on various projects including environmental projects.

## Protecting

- \* Held work parties, over 60 days, some in conjunction with officers of the Natural Heritage Service. The huge number of activities has been due to both the doubling of the number of active volunteers and the increase in team leaders meaning that frequently, four separate tasks were carried out on the same day. The work days included path maintenance and improvement and tree and wildflower meadow planting and maintenance. A number of workdays have been held in collaboration with corporate supporters (e.g. banks and financial institutions) and student and other conservation groups – the number of corporate workdays from 7 companies ran to 13 in 2025
- \* Carried out inspections of paths and countryside furniture (installed by Friends of the Pentlands) in the South West Pentlands, the adopted paths within the Regional Park and the two access paths developed by the Friends of the Pentlands.
- \* Carried out further work on the Old Pentland cemetery at Damhead.
- \* Replaced footbridges on the track in the poet's Glen between Blinkbonny and Kinleith and over the Dean Burn at Bonaly Country park and repaired a tractor bridge over the Logan Burn at Logan Cottage.
- \* Installed a self closing gate (Slipperfield) and repaired a number of fences and boundary structures at various sites within the Pentland Hills.



- \* Installed a self-closing gate at Harlaw and repaired several stretches of the dry stone wall surrounding Harlaw Reservoir.

### **Conserving**

- \* Did litter picking on 17 occasions as part of a regular programme, mainly at the “honey-pot” areas of Bonaly and Hillend and by visits to other areas in and bordering the Pentland Hills.
- \* Carried out regular work mornings maintaining the Harlaw Visitor Centre wildlife garden.
- \* Continued with the management of the Patieshill wildlife reserve whose stewardship had been entrusted to us in 2021. This included routine tree management including checking and replacing tree tubes and removing trees damaged by die-back disease; clearing the wildlife pond of excessive vegetation at the end of the season; strimming the path network; installing boardwalks and repairing boundary fences. A native wood hedge row has been planted around a quarter of the reserve and was further expanded in 2025
- \* In support of, and under the instruction of, the Pentland Hills Regional Park, the Friends carried out an extensive programme of gorse cutting and disposal to protect trees and other plants which it was strangling.
- \* The friends continued its programme of creation of habitat-specific wildlife meadows as part of butterfly conservation in the Pentland Hills. Planting has taken place now at eight sites including part of the Roamers Woods (with the sustainable West Linton Group) and extension of the sites at West Linton Golf Club, Baddinsgill, and Patieshill

### **Enhancing**

- \* Improving the fabric of the tool store at Hillend and building a bespoke rack to store the tools and materials.
- \* The Friends carried out a varied educational and social programme of talks and walks for its members and guests
- \* Made repairs to the bird hides at North Esk and Threipmuir
- \* Installation of interpretation panels at N Esk, Baddinsgill, Poets Glen and, with the University of Edinburgh, at Rullion Green.

### **Reaching Out**

- \* The Friends continued regular postings on its Facebook page enhanced with monthly imagery and activities reports.

### **Governance and Administration**

- \* Prepared and issued the Annual Review and two editions of the Pentland Post and updated the organisation's website.
- \* The Board held an annual risk management workshop.
- \* A calendar was published again and its sales together with those of the Charity's published books generated profits that will be used by the Charity for its charitable purposes.



- \* Maintained a watching brief on planning applications in and around the Pentland hills throughout the year,
- \* We have held quarterly meetings with the PHRP natural heritage officers where we have discussed matters of strategic, tactical and operational importance. We have collaborated with the Pentland Land Managers Association and participated in the multi-disciplinary Pentlands Against Rural Crime (PARC) Group to tackle visitor related issues and identify and implement strategies to tackle rural crime.
- \* Membership, which is open to everyone who supports the Charity's objectives, exceeded 500 including joint members, at 31 December 2025

## FINANCIAL REVIEW

The results for the year to 31 December 2025 accompany this report.

The accounts for 2025 show a small deficit, with funds on hand totalling £63,332 compared to £64,071 at the start of the year. This is despite spending £19,732 on various projects and is indicative of the generous level of donations and grants, totalling £14,555, received during the period. Our grateful thanks are due to those involved for their continued support in this way.

Administration costs at £2,137 were largely in line with the previous year and well under control.

In terms of other income the "Pentland Way" publication continued to sell well, producing income of £948. The 2025 calendar proved popular and produced profit of £1,438. Bank interest received amounted to £1,741, down from £2,179 in 2024 despite our overall funding being similar, an indication of the general fall in interest rates.

Given the relatively high level of cash reserves accumulated in recent years the Board determined in early 2024 to adopt a reserves policy in order to help explain to members the reason why it is important to retain these reserves and to identify future projects to which the reserves may be applied. Having recently reviewed the policy the Board considers that the reserves may be allocated in the following manner :

1) Reserve against any unexpected fall in core income	£10k to £15k
2) Little Vantage to Gala Ford path repairs	£10k to £15k over 1-2 years
3) Skyline Ridge Path	£15k to £25k over 3-5 years
4) West Water bridge replacement	£10k to £15k over 1-2 years
5) Reserve against unforeseen urgent projects	£10k to £20k

There are currently sufficient funds on hand to cover these costs at the minimum levels. In the unlikely event of all items requiring funding at the maximum levels then additional fundraising will be necessary.



**Friends of the Pentlands**  
**Statement of Financial Activities**  
**For the period to 31<sup>st</sup> December 2025**

**Income & Expenditure Account**

	General 2025 £	Life Fund 2025 £	Projects 2025 £	Total 2025 £	2024 £
<b>Income</b>					
Memberships					
Annual	2,607			2,607	2,639
Life		1,290		1,290	1,155
Group	112			112	80
Gift Aid	746			746	952
	3,465	1,290	-	4,755	4,826
Donations	4,776			4,776	4,671
Sale of Vintage Maps	52			52	
Contribution to BBQ	-			-	
Grants Received			9,780	9,780	195
Sale of cards	-			-	33
Sale of Place Name booklets	58			58	58
Sale of fleeces	165			165	
Sale of calendars	3,975			3,975	3,034
Sale of "Wildwood Legacy" books	210			210	227
Sale of "Pentland Way" books	948			948	1,044
Interest Received	1,742			1,742	2,179
<b>Total income</b>	<b>15,391</b>	<b>1,290</b>	<b>9,780</b>	<b>26,461</b>	<b>16,266</b>
<b>Expenditure</b>					
Project costs			19,732	19,732	14,066
Other charitable costs					
Donations for talks / walks	425			425	125
Equipment and tools for projects			2,001	2,001	1,503
BBQ	-			-	0
Calendars	1,991			1,991	1,103
"Wildwood Legacy" book	-			-	0
"Pentland Way" book	-			-	0
Misc			532	532	82
Administration					
Postage	52			52	43
Printing	-			-	44
Stationery	83			83	89
Publicity & advertising	178			178	0
Travel expenses	362			362	627
Bank Charges	109			109	109
Equipment and misc.	761			761	430
Subs to other organisations	82			82	177
Insurance	262			262	257
Room hire	249			249	177
Items for resale	1,352			1,352	0
<b>Total expenditure</b>	<b>5,906</b>	<b>-</b>	<b>22,265</b>	<b>28,171</b>	<b>18,833</b>
<b>Surplus /(Deficit) for the year</b>	<b>9,484</b>	<b>1,290</b>	<b>(12,485)</b>	<b>(1,710)</b>	<b>(2,567)</b>
<b>Fund balances at 31st December 2024</b>	<b>50,031</b>	<b>12,234</b>	<b>321</b>	<b>62,587</b>	<b>65,154</b>
Transfer to General Fund	676	(676)	-	-	
Transfer From General Fund	(15,000)	-	15,000	-	
<b>Fund balances at 31st December 2025</b>	<b>45,192</b>	<b>12,848</b>	<b>2,837</b>	<b>60,876</b>	<b>62,587</b>

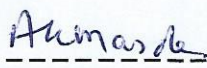
**Friends of the Pentlands**  
**Statement of Financial Activities**  
**For the period to 31<sup>st</sup> December 2025**

**The Friends of the Pentlands**

**Balance Sheet at 31st December 2025**

<b>Balance Sheet</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
Cash in Bank	63,332	64,071
Debtors	59	54
Less Creditors	(2,514)	(1,538)
	<u>60,876</u>	<u>62,587</u>
<b>Represented by:</b>		
General Fund	45,192	50,031
Life Fund	12,848	12,234
Projects Fund	2,837	321
	<u>60,876</u>	<u>62,587</u>

Approved by the trustees on 3rd February 2026 and signed on their behalf by:-

  
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**Andrew Marsden**  
**Chairman**

  
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**Iain MacLeod**  
**Treasurer**



**Friends of the Pentlands**  
**Statement of Financial Activities**  
**For the period to 31<sup>st</sup> December 2025**

**Notes to the Accounts**

**1 Annual Subscriptions**

Annual subscriptions from Single, Family and Group members are credited to the General Fund in the year received, except as follows:-

Those persons joining after 1st September in any year will not be asked for a renewal of their subscriptions until the start of the next year but one (i.e. a "free" period of up to four months).

Subscriptions received in this period are carried forward into the following year.

**2 Life Membership**

The receipts for life membership are credited to the Life Fund and a transfer of 5% of the balance in the fund at the end of the year is transferred to the General Fund.

Project Expenditure	Ref:	2025 £	2024 £
Path maintenance	19/1	12,079	1,933
Horticulture	19/2	420	1,043
JRS Memorial	19/3	-	5,465
Development of Pentland Way	19/4	27	37
Conservation projects	19/6	222	0
Litter	19/7	175	0
Steading	19/8	525	4,179
Website	19/9	-	114
Publications	19/10	2,263	285
Publicity	19/11	-	0
Patieshill	19/12	150	914
S W Pentland Paths	19/13	-	0
Poets Glen Bridge	19/14	1,579	0
Education & Training	19/15	2,292	99
Gala Ford to Cauldstane Slap	19/16	-	0
		<hr/> 19,732	<hr/> 14,068

**4 Trustee Remuneration**

No remuneration was paid to the trustees or to any connected persons during the year.

**5 Grants Received**

	£
Edinburgh Road Cycling Club	500
Pentland Hills Regional Park	2,995
Pentland Hills Regional Park	500
North Tweeddale Paths Group	785
Folio Trust	5,000
	<hr/> 9,780

**6 Funds**

The General Fund is an unrestricted fund and is available for any expenditure deemed appropriate by the Executive Committee.

The Life Fund is a designated fund but is available for general expenditure if deemed necessary by the Executive Committee.

The Projects Fund is a restricted fund and is the net sums received from donations and grants not yet allocated against a project.



## **Independent Examiner's Report**

### **For the Period Ended 31 December 2025**

#### **Independent Examiner's Report to the Trustees of Friends of Pentlands**

I report on the Statement of Financial Activities of the charity for the period ended 31 December 2025, which are set out on the attached pages.

#### **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 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's 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 accounts as required 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 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:

- 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 accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

**Dale W. Robertson BComm CA**

42 Mounthooly Loan  
Edinburgh  
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28 February 2026

