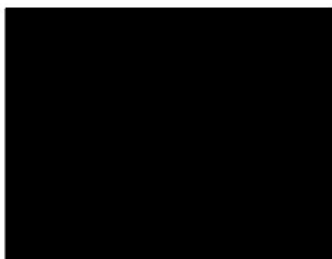


PITCAPLE ENVIRONMENTAL PROJECT SCIO
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Charity Number SCO36745



PITCAPLE ENVIRONMENTAL PROJECT SCIO

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FOR THE YEAR ENDED 31 MARCH 2025

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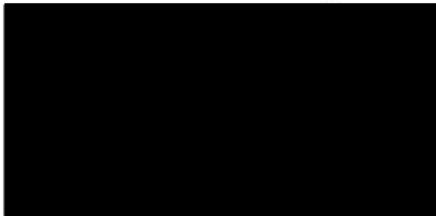
**PITCAPLE ENVIRONMENTAL PROJECT SCIO
FOR THE YEAR ENDED 31 MARCH 2025
SOCIETY INFORMATION**

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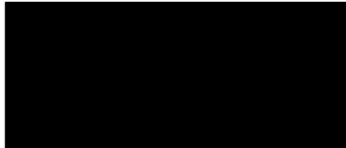
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
CHARITY NUMBER: SCO36745

COMMITTEE OF MANAGEMENT

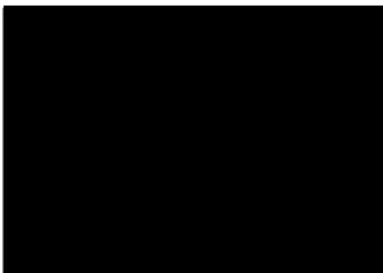
The Committee of Management who served the Organisation during the period were:



PRINCIPAL CONTACT ADDRESS:



INDEPENDENT EXAMINER:



PITCAPLE ENVIRONMENTAL PROJECT SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their report with the financial statements of the Society for the year ended 31 March 2023. The Trustees have adopted the provisions of the Financial and Reporting Standard Statement of Recommended Practice (SORP) 102 "Accounting and Reporting by Charities" (revised 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

STRUCTURE, GOVERNANCE & MANAGEMENT

The organisation converted into a Scottish Charitable Incorporated Organisation (SCIO) on the 30 April 2021. This means that it is no longer a charitable industrial and provident society and from that date is a SCIO having charitable status under the Charities and Trust Investment (Scotland) Act 2005.

The business of the society is managed by a board of trustees who meet on a regular basis throughout the year / reporting period. The Trustees are appointed or reappointed by the members at the Annual General Meeting which is held each year / reporting period. There should be a minimum four and a maximum of eight trustees. The Board strives to ensure that the trustees are informed and educated on their role and responsibilities.

The day to day administration of the society is undertaken by Colin Stirling Chairman, Iain Fraser Treasurer and Daniel Smith.

The normal financial year end date of 31 March, in line with that of Aberdeenshire Council.

The company provides support to the Pitscurry training activities and facilities.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to assist Aberdeenshire Council at their Pitscurry Site to;

- * provide training and support for adults with learning or physical disabilities,
- * identify support capacities within the local community, promoting initiatives to support integration of adults with special needs and
- * sustain and improve the facilities at Pitscurry with a focus towards their environmental impact using sustainable energy technologies

To meet these objectives the society accepts donations and grants.

The society is fortunate in the support it has received from a number of volunteers. These volunteers give their time and talents to the project.

REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE

Chairmans Report for the year ended March 2025:

This last year has been one of getting the project up and running again at full strength. Everyone is delighted to see the service users back on site enjoying the facilities. The donations have continued to come in and there are a number which have made various purchases possible. There has been a need for a small tractor with accessories for some time and it is with thanks to the Robertson Trust that this has now been purchased. It will make snow clearing and salt spreading so much easier apart from the transport of equipment and consumables around the site. We have converted the Interpretation Centre building into a bakery and funding has come in to support this project from various sources including Groundworks whose donation has made the purchase of an oven possible. Although the board is disappointed that the Buzzard Café and Craft Shop has closed, PEP will maintain its support of Pitscurry Site Management in the integration of adults with special needs because of learning or physical disabilities and provide training and support to improve their practical skills, gain work experience and contribute to local community projects. The activities continue to involve gardens with greenhouses & polytunnels producing, flowering plants, soft fruit and vegetables.

We have received a legacy of £1,945 from the estate of Peter Smith, and donations from the Good News Trust of £2,000, Boskalis of £ 250, parent fund raising from [REDACTED] of £ 350, personal donations of £ 53 and £165 from the Fetternear Gardening Club on its closing. Most of this money comes without specific projects in mind which allows us to allocate according to need as unrestricted funds.

The path to the Sensory Cabin was far from satisfactory so using the unrestricted fund we have been able to construct a proper concrete path suitable for wheelchair access on a difficult sloping site.

The cycle track installed before Covid now has safe storage and the development of an outside gym, none of this type of equipment come cheap and this maybe the only piece of equipment we instal but it allows us to create a wonderful wildflower garden around the site.

None of this work could happen without the support of the volunteers who have given freely of their time and skills to work at the project. We are very grateful for their support.

These reports often thank everyone other than the staff who have struggled on through Covid and the changes to service users ability to keep the site from becoming derelict and with great enthusiasm continued to improve, expand the facilities and guide the service users through their time at Pitscurry.

This project was devised to provide meaningful training and to give them a fuller more complete life and the facilities to reach their full potential. To this end our fund raising and improvements around the site reinforce our core aim. All the service users enjoy the work and friendship with the staff and other service users. Many thanks to all concerned.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Chairmans Report for the year ended March 2025 - continued

During the period PEP Ltd has received funding from:

Restricted Grants and Donations

Fetternear Gardening Club on closure	£165
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Unrestricted Grants and Donations

Good News Trust	£2,000
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Boskalis Donation	£250
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Sandra Stephen - Parent fund raising	£350
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Legacy from the estate of Peter Smith	£1,945
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Personal donations	£53
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Total Donations and Grants	£4,763
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Chairman.

Date: 29 October 2025

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

PEP's Income in the year to March 2025 was £ 4,763 down from £ 29,380 in the prior year (March 2024). Expenditure on charitable activities in the year was £ 1,288 compared to £ 32,711. Expenditure has been delayed until additional funding required for the bakery is known and Aberdeenshire Health and Social Care Partnership has completed its financial review of Day Services in June 2025. The Charity's reserves have increased by £ 3,548 to £ 30,652 from £ 27,194. Restricted Reserves increased by £ 165 to £2,609 (2024: £2,444) and Unrestricted Reserves increased by £ 3,293 to £ 28,043 (2024 £24,750).

It is the policy of PEP to maintain funds at a level sufficient to meet planned expenditure. Further comments on this are recorded in the Chairman's Report.

PLANS FOR FUTURE PERIODS

See Chairmans' comments in achievements and performance.

THE TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the society and of the surplus or deficit for the period. In preparing these accounts the committee of management are required to:

- Select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that the accounts comply with the Rules, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Reporting Standard Statement of Recommended Practice (SORP) 102 "Accounting and Reporting by Charities" (revised 2015). They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees


Chairperson


Treasurer

Date: 29 October 2025

**INCOME AND EXPENDITURES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and Grants	2	4,598	165	4,763	28,843
Bank Interest				0	156
Activities for generating funds	3			0	381
Total incoming resources		4,598	165	4,763	29,380
		£	£	£	£
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	0	0	0	0
Charitable activities	5	1,288	0	1,288	32,711
Governance costs	6	18	0	18	0
Total Resources expended		1,305	0	1,305	32,711
NET INCOMING / (OUTGOING) RESOURCES					
		3,293	165	3,458	-3,331
Funds brought forward		24,750	2,444	27,194	30,525
Total funds carried forward		28,043	2,609	30,652	27,194

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	31 March 2025 £	£	31 March 2024 £	£
FIXED ASSETS					
	7		0		0
CURRENT ASSETS					
Debtors	8	1,945		0	
Cash at bank and in hand		<u>32,167</u>		<u>29,545</u>	
		34,112		29,545	
CURRENT LIABILITIES					
Creditors - Amounts falling due within one year	9	<u>3,460</u>		<u>2,351</u>	
NET CURRENT ASSETS			30,652		27,194
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>30,652</u></u>		<u><u>27,194</u></u>
			31 March 2025		31 March 2024
			£		£
SHARE CAPITAL	14		N/A		N/A
FUNDS					
Restricted Funds	11	2,609		2,444	
Unrestricted funds	11	<u>28,043</u>		<u>24,750</u>	
			30,652		27,194
TOTAL CHARITY FUNDS			<u><u>30,652</u></u>		<u><u>27,194</u></u>

ON BEHALF OF THE COMMITTEE OF MANAGEMENT

Chairman

Treasurer

Approved by the Society on 29 October 2025

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, in accordance with the Financial and Reporting Standard Statement of Recommended Practice (SORP) 102 "Accounting and Reporting by Charities" (revised 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable.

Incoming resources from fundraising are accounted for when receivable.

Resources expended

Resources expended are included in the accounts on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising costs include direct expenses associated with generating fundraising income.

Charitable activities include all costs relating to activities where the primary aim is part of the objectives of the company. Governance costs include those costs associated with meeting the constitutional and statutory requirements and include accountancy and legal fees.

Fund accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the directors

Restricted funds - these are funds which can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Tangible fixed assets

The charity does not now own any fixed assets.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	4,598	165	4,763	13,468
Grants			0	15,375
INVESTMENT INCOME				
Bank Interest- net			0	156
	<u>4,598</u>	<u>165</u>	<u>4,763</u>	<u>28,999</u>

3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Sales of Kindling	0		0	381
Total Fundraising income	<u>0</u>	<u>0</u>	<u>0</u>	<u>381</u>

4 EXPENDITURES ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Free Reserves	0	0	0	0
Fundraising Expenses	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<i>Donations to PSM towards purchase of:</i>				
Gym Equipment				4,000
Tractor				16,590
<i>Items purchased and donated:</i>				
Squirrel Hide Roof	1,288		1,288	
Plants for Site				1,079
Bakery Oven and Freezer				2,348
Wheelchair path to Sensory Cabin				8,694
	<u>1,288</u>	<u>0</u>	<u>1,288</u>	<u>32,711</u>

6 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Administration Expenses	18	0	18	39
	<u>18</u>	<u>0</u>	<u>18</u>	<u>39</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

7 TANGIBLE FIXED ASSETS

The Society does not own any fixed assets

8 DEBTORS: Amounts falling due within one year

Debtors, Prepayments and accrued income

2025 £	2024 £
1,945	0
<u>1,945</u>	<u>0</u>

9 CREDITORS: Amounts falling due within one year

Receipts held for Pitscurry Site Management
Other Creditors, Accruals and deferred income

2025 £	2024 £
2,198	1,382
1,262	969
<u>3,460</u>	<u>2,351</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Makeup of Funds	29,558	2,609	32,167
Current Liabilities	-3,460		-3,460
	<u>26,098</u>	<u>2,609</u>	<u>28,707</u>

11 MOVEMENT IN FUNDS

	At 1st April 2024	Incoming Resources	Outgoing Resources	At 31st March 2025
Restricted funds				
IEIG Grant - For gardening and site equipment	1,376			1,376
Outdoor Gym Equipment and Plants	1,068	165		1,233
Total Restricted funds	<u>2,444</u>	<u>165</u>	<u>0</u>	<u>2,609</u>
Unrestricted funds				
General funds	24,750	4,598	-1,305	28,043
Total unrestricted funds	<u>24,750</u>	<u>4,598</u>	<u>-1,305</u>	<u>28,043</u>
Total funds	<u>27,194</u>	<u>4,763</u>	<u>-1,305</u>	<u>30,652</u>

12 COMMITTED EXPENDITURE

The board has no capital expenditure commitments at the period end (At 31 March 2024 - Nil).

13 RELATED PARTY TRANSACTIONS

Related party is a term used by the SORP that combines the requirements of charity law and the accounting standard FRS 102. The term is used to identify those persons that are closely connected to the reporting charity of its trustees. In the period to 31 March 2025 the company had no transactions with related parties.(Year to 31 March 2024 - Nil).

14 COMPANY STATUS

The organisation converted into a Scottish Charitable Incorporated Organisation (SCIO) on the 30 April 2021.

15 POST BALANCE SHEET EVENTS - N / A