

Scottish Charity No. SC038039



## **Drumbowie Community Park**

Trustees' Report and Financial Statements  
For the year ended 31 March 2025

# Drumbowie Community Park

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# Drumbowie Community Park

## Report of the Trustees for the year ended 31 March 2025

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The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2025.

### Registered office

C/o Cornerstone Accounting Ltd  
11 Erngath Road  
Bo'ness  
EH51 9DP

### Bankers

Bank of Scotland plc  
The Mound  
Edinburgh  
EH1 1YZ

### Status of Charity and Governing Document

Drumbowie Community Park was registered as a Scottish Charitable Incorporated Organisation on 29 November 2021. It has been a registered charity since 3 April 2007, previously being incorporated as a charitable company called Drumbowie Environment Action Group (company number SC264022). The charity registration number is SC038039.

### Trustees and Office Bearers

Management of the charity remains with the Trustees. The constitution requires a minimum of 3 trustees and a maximum of 10 to serve at any time.

The Trustees who served during the year and to the date of this report are:



At each AGM, one third of all charity trustees retire from office and are eligible for reappointment. The Board can appoint new trustees at any time and are currently seeking new trustees to increase the Board to above the minimum number required by its constitution.

### Objectives

The Park was gifted to Drumbowie Environment Action Group (since reconstituted as Drumbowie Community Park) in 2008 for the benefit of the local community.

The objectives of the Charity are:

- To promote the maintenance and management of Drumbowie Park, Standburn for the benefit of the community;
- To assist, advise and work with other organisations and individuals in relation to environmental work for the benefit of the community and to promote co-operation among them;
- To encourage and assist in the establishment of greater access to the countryside by establishing links with other bodies with related objects; and
- To identify the conservation needs of the Drumbowie area and establish objectives and policies for meeting those needs.

### Achievements and performance

This year the charity has carried on with a small number of volunteers and resources. The following is a summary of our achievements:

- We held volunteer days to encourage help with the park maintenance as we endeavour to increase help to maintain the park to a satisfactory level.
- A litter pick was held in the park and surrounding area.
- The Pagoda was painted.
- A skip was hired to remove large items that had been left in the park grounds without permission.
- Plants that are not natural to the park were cut back and removed.

# Drumbowie Community Park

## Report of the Trustees for the year ended 31 March 2025

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### **Achievements and performance (continued)**

In addition to these, the normal business of maintaining large grass areas in the park, renewing our membership of Environmental Community Groups, renewing our annual park insurance and keeping our gardening equipment maintained has kept our small team of committed volunteers very busy.

We wish to thank all those who volunteered along with those who made kind donations to the Charity.

### **Future plans**

In 2025/26 we plan to:

- Apply for funding to continue the improvement, maintenance and upkeep of the park.
- Improve the drainage in small water channels throughout the park.
- Continue to carry out maintenance where necessary within the park.
- Clear the pond of invasive vegetation.
- Repair and restore the viewpoint in the park.

### **Financial review**

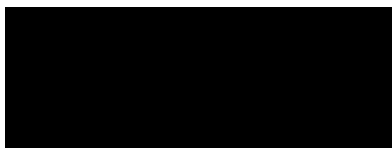
#### ***Results for the year***

The financial statements for the year are set out on pages 4 to 6. The Receipts and Payments Account on page 4 reflects a deficit for the year of £402 (2024: deficit of £453). Total reserves, including restricted funds, amounted to £1,484 (2024: £1,886).

#### ***Reserves policy***

The Trustees aim to hold 3 months of general expenditure in the general fund at any time as a contingency to cover unforeseen costs which may arise. This policy was satisfactorily met at the year-end.

The accounts were approved by the Trustees on 19 August 2025 and signed on their behalf by:



Chair

# Drumbowie Community Park

## Report of the Independent Examiner to the Trustees for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 to 6.

### 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Director  
Cornerstone Accounting

11 Erngath Road  
Bo'ness  
EH51 9DP

Date: 19 August 2025

# Drumbowie Community Park

## Receipts and Payments Account

For the year ended 31 March 2025

	General fund £	2025 Total £	General fund £	2024 Total £
<b>Receipts</b>				
Donations	285	285	100	100
Grants	-	-	790	790
Income from Scottish Power distribution	650	650	554	554
Bank compensation	-	-	150	150
<b>Total receipts</b>	<b>935</b>	<b>935</b>	<b>1,594</b>	<b>1,594</b>
<b>Payments</b>				
Gardening resources	275	275	302	302
Contractor costs - Conservation Volunteers	-	-	840	840
Fuel costs	-	-	35	35
Insurance	-	-	610	610
Cornerstone Accounting fees:				
Independent examination	240	240	200	200
Registered office fee	72	72	60	60
<b>Total payments</b>	<b>1,337</b>	<b>1,337</b>	<b>2,047</b>	<b>2,047</b>
<b>Deficit for the year</b>	<b>(402)</b>	<b>(402)</b>	<b>(453)</b>	<b>(453)</b>
Transfer between funds	-	-	-	-
<b>Deficit for the year after transfers</b>	<b>(402)</b>	<b>(402)</b>	<b>(453)</b>	<b>(453)</b>
<b>Total funds brought forward</b>	<b>1,886</b>	<b>1,886</b>	<b>2,339</b>	<b>2,339</b>
<b>Total funds carried forward</b>	<b>1,484</b>	<b>1,484</b>	<b>1,886</b>	<b>1,886</b>

The notes on page 6 form part of these financial statements.

# Drumbowie Community Park

## Statement of Balances

As at 31 March 2025

	Notes	Opening balance £	2025 Deficit for year £	Closing balance £	Opening balance £	2024 Deficit for year £	Closing balance £
<b>Cash at bank and in hand</b>							
Current account		1,886	(402)	1,484	2,339	(453)	1,886
<b>Total cash at bank and in hand</b>		<b>1,886</b>	<b>(402)</b>	<b>1,484</b>	<b>2,339</b>	<b>(453)</b>	<b>1,886</b>

### Represented by:

<b>Unrestricted fund</b>	2						
General fund				1,484			1,886
<b>Total funds</b>				<b>1,484</b>			<b>1,886</b>

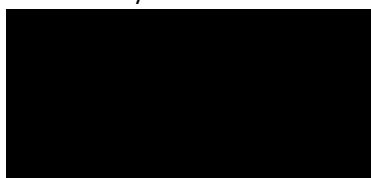
### Statement of assets at 31 March

	2025 £	2024 £
Drumbowie Community Park (donated)	No value provided	No value provided
Gardening equipment	1,000	1,000
Insurance prepaid	-	311
	<b>1,000</b>	<b>1,311</b>

### Statement of liabilities at 31 March

	2025 £	2024 £
Accounting and independent examination fees	240	240
	<b>240</b>	<b>240</b>

The financial statements on pages 4 to 6 were approved by the Trustees on 19 August 2025 and signed on their behalf by the undernoted:



The notes on page 6 form part of these financial statements.

# Drumbowie Community Park

## Notes to the financial statements

For the year ended 31 March 2025

### 1. Accounting policies

#### Accounting convention

The financial statements have been prepared under the historical cost convention, on a receipts and payments basis and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Receipts and Payments Account

For the purpose of the Receipts and Payments account, funds are defined as follows:

**Unrestricted** funds comprise donations, grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

**Restricted** funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

### 2. Unrestricted funds

	Balance at 01.04.24 £	Receipts £	Payments £	Transfers £	Balance at 31.03.25 £
General fund	1,886	935	(1,337)	-	1,484
<b>Total unrestricted funds</b>	<b>1,886</b>	<b>935</b>	<b>(1,337)</b>	<b>-</b>	<b>1,484</b>

#### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

### 3. Trustee and related party remuneration and expenses

There were no remuneration paid to any of the Trustees for their duties during the year ending 31 March 2025 (2024: nil). Expenses of £508 were refunded to one trustee for the purchase of a noticeboard (2024: £56).

There were no remuneration or expenses paid to any related parties during the year ending 31 March 2025 (2024: nil).