

The West Braes Project

SC047249

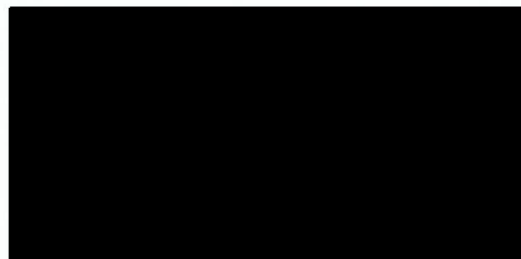
Annual Report & Financial Statements
For the year ended 31 March 2025



The West Braes Project

Scottish Charity No: SC047249

Annual Report & Financial Statements **For the year ended** **31 March 2025**



Annual Report & Financial Statements

For the year ended 31 March 2025

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Annual Report & Financial Statements

For the year ended 31 March 2025

The charity trustees present their report together with the financial statements and the Independent Examiner's report for the year ending 31 March 2025.

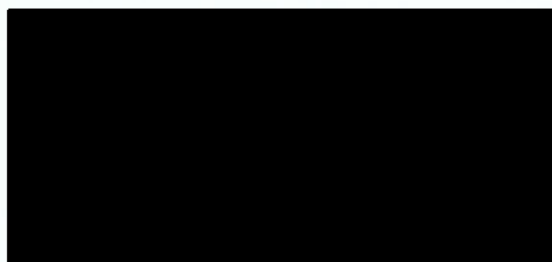
Reference and Administrative Information

Charity Name: The West Braes Project

Charity Number: SC047249

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

Trustees:



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.

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Achievements and Performance

Due to the resignation of a few volunteers during the year our opening days reduced to opening of the hut to mainly school holidays but weather permitting, our hardy bunch of volunteers manage the crazy golf and serving teas, coffees and snacks 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 and this year we started to sell souvenir merchandise such as badges, woolly hats and hoodies all with our logo or an embroidered picture of 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. Our volunteers also started to try to clear and improve the slope leading down to the pool cutting down the vegetation. Yellow rattle seeds were sown to attempt to stifle weed growth.

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.

Our Scottie dog, "Bonnie" was beautifully painted by a local artist, [REDACTED] incorporating references to the Crazy Golf and the Tidal Pool and has proven to be a very popular attraction

In April one of our volunteers erected a new section of handrailing to improve access down the ramp to the pool

In May, we purchased a new table for use in front of the hut and a games table with a snakes and ladders and draughts top for children to play while enjoying a picnic.

In December, we purchased a solar power and wind turbine kit for the hut enabling us to be self sufficient for power, providing enough electricity to heat the urn, power a small fridge and charge the SumUp card reader.

As we now had electricity in the hut we purchased a SumUp Point of Sale system for the new season this will enable us to record all our transactions and make our ordering and accounting procedures so much easier.

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

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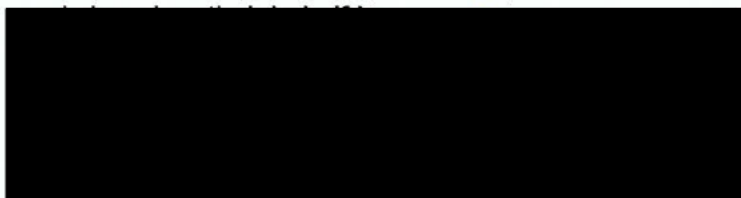
Financial Review

With income of £23,399, primarily from the fundraising events such the Strawberry Fayre, refreshment hut, merchandise sales, crazy golf, sale of calendars and donations, and an expenditure of £18,006 the charity had a surplus of £5,393.

At the 31 March 2024, the charity held total cash funds of £19,552 with £16,711 in the unrestricted fund and £3,241. The restricted funds were spent during the year as specified by donors, see note 3.

At the 31 March 2025, the charity had a general reserve of £24,946 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 25th OCTOBER 2025



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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 2025, 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.


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

The West Braes Project

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	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income from:				
Refreshments	10,414	-	10,414-	11,854
Donations	1,766	-	1,766-	2,703
Crazy Golf	4,509	-	4,509 -	5,682
Calendars	1,145	-	1,145-	1,366
Sponsorships ⁴	1,575	-	1,575-	600
Grants	-	-	-	2,000
Merchandise	2,990	-	2,990-	-
Sale of Assets	-	-	-	125
Banking Error	1,000	-	1,000-	-
Total income	<u>23,399</u>	-	<u>23,399</u>	<u>24,330</u>
Expenditure on:				
General	-	-	-	322
Printing/Stationer & Postage	1,128	-	1,128	1,369
Merchandise	2,535	-	2,535	-
Stock	2,863	-	2,817	3,490
Travel	58	-	58-	56
Rent	500	-	500	500
Insurance	1,558	-	1,558	1,607
Equipment & fixtures and fittings	1,392	-	4,297	
Repairs and renewals	507	-	557	115
Independent examination	700	-	700	700
Volunteers	149	-	149	300
Sensory garden	100	-	100-	142
Contractors	-	-	-	30,644
Solar Panels and Wind Turbine etc	648	2000	2648	-
Bank Charges	36	-	36-	16
Assets purchased	1,332	-	1,332	3,199
Defibrillator	259	1,241	1,500	-
Banking Error	1000	-	1,000	-
Total expenditure	<u>14,765</u>	<u>3,241</u>	<u>18,006</u>	<u>46,757</u>
Surplus/(Deficit)	<u>8,634</u>	<u>(3,241)</u>	<u>5,393</u>	<u>(22,427)</u>

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	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Opening Bank and Cash Balances	16,711	3,241	19,952	42,376
Surplus/(Deficit)	8,634	(3,241)	5,393	(22,427)
Closing Bank and Cash Balances	<u>25,345</u>	-	<u>25,345</u>	<u>19,949</u>

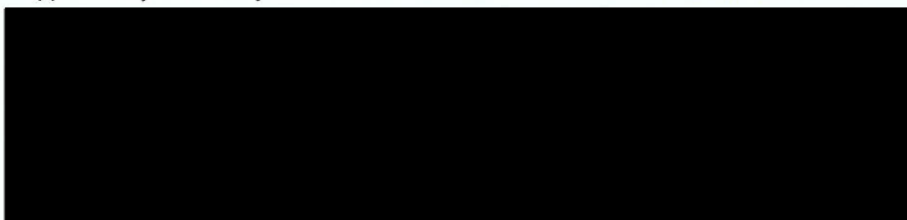
Assets (Valued at Cost)

Planters	Unrestricted fund	10,643	10,643
2 Containers	"	10,253	10,253
Shed	"	806	806
Furniture, fixtures and fittings	"	12,543	11,211
Equipment	"	4,632	4,632
Marquee	"	600	600
Solar Panel Installation	"	2,648	-
SumUp POS and Card Reader	"	350	-

Liabilities

There were no liabilities

Approved by the charity trustees on 25th OCTOBER 2025



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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) 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) Travel expenses totalling £58 were paid to one trustee.

3. Restricted Funds

During the year the charity expended money on the following restricted income funds:

- 1. Purchase of Defibrillator
- 2. Purchase of Solar Panels etc

3.1 Movement in Restricted Funds

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Defibrillator	1,241	-	1,241	-	-
Solar Panels	2,000	-	2,000	-	-
Total	<u>3,241</u>	-	<u>3,241</u>	-	-

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4. Sponsorships	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Cocoa Tree Ltd - - -	50		50	-
Clocktower Café	50		50	50
Aeble Cider Shop	100		100	-
W Watson	50		50	100
Vintage Tearoom	125		125	-
Tans Entertainment & Bars	50		50	-
J Doig & Sons	25		25	-
Lee Johnstone Roofing	50		50	-
K9 Grooming	25		25	25
Dory Bistro	150		150	50
G Duncan	50		50	-
FMA(PM) Ltd - -	100		100	-
Norrie Fleming	50		50	-
Pittenweem Library	25		25	25
East Neuk Podiarty	50		50	-
Mike Duncan Blacksmith	25		25	-
Fife Properties	200		200	-
Pittenweem Rowing Club	25		25	-
Coft Ltd-West End - - -	50		50	-
Larachmohr	100		100	-
Pittenweem Properties	50		50	-
Maggie Thomson	50		50	-
Pop In	-		-	100
Other sponsorships *	125		125	250
Total	<u>1,575</u>		<u>1,575</u>	<u>600</u>

*The Hub, Pittenweem; Falkland Motors; Ice Cream Shop, Pittenweem.

5. Grants	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Helen Main Trust	-	-	-	2,000
Total	-	-	-	<u>2,000</u>

6. Assets Purchased	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Table	738	-	738	-
Play Table/Bench	594		594	-
Solar Panel Installation	2000	648	2,648	-
SumUp POS and Card Reader	350	-	350	-
Benches	-	-	-	2,623
Calor Gas Cage	-	-	-	576
Total	<u>1,332</u>	-	<u>1,332</u>	<u>3,199</u>