

# Friends of Legion Park

Scotland · Charity number SC051220

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-08-25
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 3 Earn Place  
Comrie  
PH62ET

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** We set up ti charity to help us towards reburf of our local park and make a great space for the children of comrie to have

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4 The organisation's purposes are:- 4.1 - to protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. 4.2 - promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation 4.3 - engaging with and involving the local community and others in the work of the organisation, through the exchange of information, sharing of views and ideas, and practical activities.

## Geography

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- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,880	£45	-	0
2024-08-31	£980	£105	-	0
2023-08-31	£1,205	£5,083	-	0
2022-08-31	£22,840	£3,975	-	0

**Friends of Legion Park**

Scotland - Charity number SC051220

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# Accounts

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## Friends of Legion Park

SC051220

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	-	-	-	-	-	700
Legacies	-	-	-	-	-	-
Grants	-	2,000	-	-	2,000	-
Receipts from fundraising activities	880	-	-	-	880	280
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A1 Sub total</b>	<b>880</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,880</b>	<b>980</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>880</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,880</b>	<b>980</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	45	-	-	-	45	105
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>105</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>105</b>
<b>Net receipts / (payments)</b>	<b>835</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,835</b>	<b>875</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>835</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,835</b>	<b>875</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	16,426				16,426	15,550
	Surplus / (deficit) shown on receipts and payments account	835	2,000			2,835	875
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>17,260</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>19,260</b>	<b>16,426</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		<b>Total</b>	-	-	-

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-


Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**


**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>	Shelter in the Legion Park	Institution	1	2,000
			<b>Total</b>	<b>2,000</b>

<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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		Number of trustees	£
<b>C4b Trustee expenses - details</b>			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>				

**C6 Other information**





**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	700
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	280
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	980
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	980
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					-	105
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>Sub total</b>	-	-	-	-	-	105
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	105
					cross ref error	
<b>Net receipts / (payments)</b>	-	-	-	-	-	875
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	875
					cross ref error	

**Nature and purpose of funds**

To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.

**Friends of Legion Park**

Scotland - Charity number SC051220

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# Accounts

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**APPENDIX 3**



**Independent examiner's report on the accounts** v2

**Report to the trustees/members of**

Charity name  
Friends of Legion Park

**Registered charity number**

SC051220

**On the accounts of the charity for the period**

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	09	2023	to	31	08	2024

**Set out on 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) 2005 Act 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 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

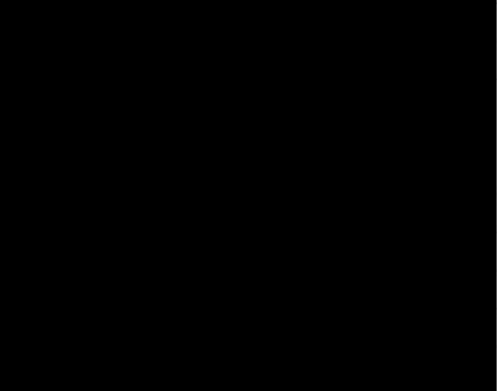
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**



**Date:**

28/03/2025

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**

## Friends of Legion Park

SC051220



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	700	-	-	-	700	386
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	280	-	-	-	280	819
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A1 Sub total</b>	<b>980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>980</b>	<b>1,205</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>980</b>	<b>1,205</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	105	-	-	-	105	159
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	4,241
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	684
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>5,084</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>5,084</b>
<b>Net receipts / (payments)</b>	<b>875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>875</b>	<b>(3,878)</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>875</b>	<b>(3,878)</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	15,550				15,550	19,429
	Surplus / (deficit) shown on receipts and payments account	875				875	(3,878)
						-	
						-	
	Cash and bank balances at end of year	16,426	-	-	-	16,426	15,551
(Agree balances with receipts and payments account(s))		-	-	-	-	-	0

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		<b>Total</b>	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
			-	-
		<b>Total</b>	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-


Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**


**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>				
			<b>Total</b>	-

<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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		Number of trustees	£
<b>C4b Trustee expenses - details</b>			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>				

**C6 Other information**



Friends of Legion Park

SC051220

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
J/CA Walker					-	260
Amazon Smile					-	26
Wild Hearth Bakery						100
S Scobie Comrie GC	200				200	-
Donations	500				500	-
<b>Total</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>386</b>

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Park Bench and Noticeboard installation					-	4,241
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,241</b>

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	700				700	386
Legacies					-	
Grants					-	
Receipts from fundraising activities	280				280	819
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>980</b>	-	-	-	<b>980</b>	<b>1,205</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>980</b>	-	-	-	<b>980</b>	<b>1,205</b>
<b>Payments</b>						
Expenses for fundraising activities	105				105	159
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	4,241
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	684
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>Sub total</b>	<b>105</b>	-	-	-	<b>105</b>	<b>5,084</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>105</b>	-	-	-	<b>105</b>	<b>5,084</b>
<b>Net receipts / (payments)</b>	<b>875</b>	-	-	-	<b>875</b>	<b>(3,878)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>875</b>	-	-	-	<b>875</b>	<b>(3,878)</b>

#### Nature and purpose of funds

To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.

## **APPENDIX 1**



Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	09	2023	To	31	08	2024

Office of the Scottish Charity Regulator

**Reference and administration details**

<b>Charity name</b>	Friends of Legion Park
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC51220
<b>Charity's principal address</b>	3 Earn Place
	Comrie
	Postcode PH6 2ET

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Char		
2		Secretary		
3		Trustee		
4		Trustee		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Reference and administration details**

**Names of all other charity trustees during the period , if any, (for example, those who resigned part way through the financial period)**

Name	Dates acted if not for whole year
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**Structure, governance and management**

<b>Type of governing document</b>	Constitution
<b>Trustee recruitment and appointment</b>	None

**Objectives and activities**

<b>Charitable purposes</b>	To protect, improve and manage the physical and natural environment of The Comrie Legion Park for the benefit, education and enjoyment of the public. Promoting the provision of facilities in the Park and the well-being, health and welfare of the public regardless of age, gender, ethnicity, sexuality, belief or political affiliation.
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**Summary of the main activities in relation to these objects**

Coordinating fundraising.  
Liaising with P&K Council in relation to renovation of the play park area within the Legion Park

2

**APPENDIX 1**

**Achievements and performance**

**Summary of the main achievements of the charity during the financial period**

We have had a start date for the renovation of the park confirmed by Greenspace/ Perth and Kinross Council. April (2025).

Focus has been on working with the above parties to confirm the go ahead for full park renovation.

There may be the need to raise a further £50,000 to complete the full renovation but the main playpark renovation has been secured with funding from Scottish government and local council.

We held an online consultation in July & August and a face to face event at the local White Church Community centre.

**Financial review**

**Brief statement of the charity's policy on reserves**

From now on we will retain all the money raised to make sure any snagging or maintenance requirements are met when the park renovations begin.

**Details of any deficit**

n/a

**Donated facilities and services (if any)**

Park is used by the Comrie Fortnight committee which is within the aims of the park and charity constitution.

**3**

**APPENDIX 1**

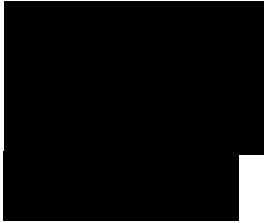
**Other optional information**

**Declaration**

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**  
*OSCR will accept  
digital or typed  
signatures*



**Full name(s)**



Chair

**Position (e.g. Chair)**

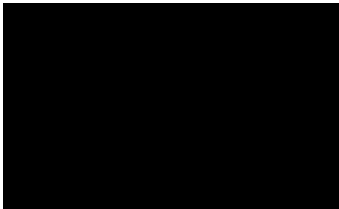


Trustee

07-05-25

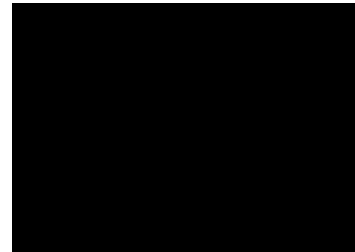
**Date** 07-05-25

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Trustee

12-05-25



Secretary

07-05-25