

Rollo Park Trust

**Trustees' Annual Report
and Accounts**

31 MARCH 2026

Rollo Park Trust

Trustees' Annual Report and Account for the Year Ended 31 March 2026 **Scottish Charity Number SC034179**

Current Trustees

David Methven	Marion Bruce	Andrew Paterson
David Neil	Steven Fletcher	Arthur Wright

Contact address

c/o Kilmorlich, Newton of Pitcairns, Dunning, Perthshire, PH2 0SL

The Trust provides for between four and seven trustees, one of whom is appointed chairman. In order to maintain their number the trustees have the power, from time to time as circumstances require, to assume new or additional trustees from any suitable man or woman resident in Dunning or the surrounding area.

Governing document

The Trust is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

The Trust's objects are to hold the Rollo Park for the use of the community and inhabitants of the village of Dunning and the surrounding district as a public park and recreation and sports ground. The Rollo Park shall be maintained by the trust and shall be used for no other purpose.

Activities and achievements

During the year the Trust received donations and contributions from Dunning Golf Club, Dunning Tennis Club and others, which were sufficient to cover the operating costs of the pavilion.

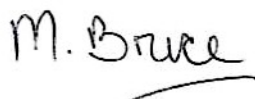
Trustees remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

As a result of a surplus of £968 for the year the Trust held unrestricted funds of £12,523 at 31 March 2026. The Pavilion Fund and the Pavilion Running Fund, both of which are restricted, had balances of £126,386 and £21,086 respectively at 31 March 2026.

Approved by the Trustees and signed on their behalf



Marion Bruce, Trustee

30/9/2026

Rollo Park Trust

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	2025/26			2024/25
		Pavilion construction	Pavilion running	Unrestricted funds	Total
				£	£
INCOMING RESOURCES					
Donations received	2	-	16,487	884	17,371
Investment income				-	-
Interest received			233	50	388
Other income			233	152	158
Business Support Grant		-	-	-	-
Other income		-	990	-	900
Total incoming resources		-	17,943	1,086	19,029
CHARITABLE ACTIVITIES					
Pavilion running costs		-	22,020	-	22,020
Depreciation		10,532	-	-	10,532
Other costs				117	102
Total outgoing resources		10,532	22,020	117	32,669
NET INCOMING/(OUTGOING) RESOURCES		(10,532)	(4,077)	968	(13,640)
Realised gain on listed investments					
Unrealised losses/(gains) on listed investments		-	-	-	-
Prior year adjustment					-
FUNDS RETAINED FOR THE YEAR		(10,532)	(4,077)	968	(13,640)
BROUGHT FORWARD AT 1 APRIL 2025		136,918	25,163	11,555	173,636
CARRIED FORWARD AT 31 MARCH 2026		126,386	21,086	12,523	159,996

Rollo Park Trust

Balance sheet at 31 March 2026

	Notes	2025/26	2024/25
		£	£
Fixed assets			
Freehold property	3	126,386	136,918
Fixtures and equipment	3	-	-
Investments	4		
		<u>126,386</u>	<u>136,918</u>
Current assets			
Cash at bank		33,610	36,718
Current liabilities			
Creditors			-
Net Current Assets		<u>33,610</u>	<u>36,718</u>
NET ASSETS		<u>159,996</u>	<u>173,636</u>
FUNDS OF THE TRUST			
Unrestricted funds	5	12,523	11,555
Restricted funds	5	147,472	162,081
		<u>159,996</u>	<u>173,636</u>

Approved by the Trustees and signed on their behalf



Marion Bruce, Trustee

30/9/2026

Rollo Park Trust

Notes to the Account as at 31 March 2026

1 Accounting policies

Accounting convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of listed investments to market value at the period end date. They comply with the Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities published in March 2005 together with the Charities Accounts (Scotland) Regulations 2006 and regulations made thereunder and applicable accounting standards.

Incoming resources

All incoming resources are recognised in the period in which the Charity is entitled to receipt.

Resources expended

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates.

Tangible Fixed assets

Fixed assets are stated at cost. Depreciation is provided in order to write off each asset evenly over its estimated useful life, as follows -

Freehold property	- 25 years
Fixtures and equipment	- 4 years

Investments

Listed investments are stated at the market value at the balance sheet date. Any cash deposits that are intended to be held for the long term are shown under investments. All other cash balances are included as bank balances.

Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the period in which they arise.

Rollo Park Trust
Notes to the accounts at 31 March 2026

2 Donations

	2025/26			2024/25	
	Restricted funds				
	Pavilion construction	Pavilion running	Unrestricted funds	Total	Total
				£	£
Dunning Golf Club	-	7,806	612	8,418	7,895
Dunning Tennis Club		1,561	222	1,783	1636
Gift Aid		-	-	-	0
Perth & Kinross Comfort Fund	-	990	-	990	900
Tee Room re running costs		7,081	-	7,081	6585
Donations		40	50	90	70
Business Support Grant		-	-	-	-
Other		233	152	384	158
Interest		233	50	283	388
Totals	-	17,943	1,086	19,029	17,632

Fixed assets

	Freehold property	Fixtures & equipment	Total
	£	£	£
Cost			
At 31 March 2025	136,918	-	136,918
Additons during the year	-	-	-
At 31 March 2026	136,918	-	136,918

Depreciation

Charge for the year	10,532	-	10,532
at 31 March 2026	10,532	-	10,532

Depreciation

At 31 March 2026	126,386	-	126,386
At 1 April 2025	136,918	-	136,918

Investments

			-
			-

Funds of the trust

	2025/26			2024/25	
	Restricted funds				
	Pavilion construction	Pavilion running	Unrestricted funds	Total	Total
				£	£
At 1 April 2025	136,918	25,163	11,555	173,636	196,176
Funds retained for the year	(10,532)	(4,077)	968	(13,640)	(9,291)
At 31 March 2026	126,386	21,086	12,523	159,996	186,885

Rollo Park Trust

Independent Examiner's Report to the Trustees of Rollo Park Trust

I report on the Accounts of the charity for the year ended 31 March 2026 which are set out on pages 2 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. 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 on independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 explanation 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 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



22/9/26

LORNA SHARP FCCA
KINCLADIE
WELLHILL STEADING
DUNNING
PH2 0QG