

Friends of Dunkeld Cathedral

Annual Report and Financial Statements

for the Year ended 31 December 2025

Scottish Registered Charity Number SC013571

# Friends of Dunkeld Cathedral

Trustees' report for the year ended 31 December 2025

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**Principal office- bearers**    Chairman: Brigadier Sir Melville Jameson KCVO CBE  
Secretary: Alison Gillies  
Treasurer: Louise Luke

**Current Trustees**    Wattie Barbour (resigned 18 March 2026)  
Lorna Birse-Stewart \*  
Alison Gillies  
John Gray (resigned 1 May 2025)  
Brigadier Sir Melville Jameson \*  
Louise Luke  
John Maudslay \*  
Penelope MacGregor \*  
Fraser Penny  
  
\* appointed 1 May 2025

**Bankers**    Bank of Scotland  
PO Box 17235  
Edinburgh  
EH11 1YH

**Contact Address**    The Chanonry  
Cathedral Street  
Dunkeld  
PH8 0AW

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Trustees' report for the year ended 31 December 2025

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## Structure, Governance and Management

### Governing Document

The formal constitution was last revised in 2015. Under this the membership can alter or amend the constitution by resolution at the annual meeting. Any changes proposed and agreed must have subsequent agreement from the Kirk Session of Parish of Dunkeld Church of Scotland.

### Recruitment and Appointment of Trustees

The governing body of the Friends are the charity trustees. Trustees are appointed by the Friends' membership, hold office for 3 years and are then eligible for re-election. They can also be co-opted by the existing trustees and confirmed at the following Annual Meeting.

## Objectives and Activities

The objects of the Friends shall be to assist the Kirk Session with the preservation, maintenance and improvement of the fabric, fittings, furnishings, equipment (including memorials and windows) and the access to and outward appearance of that part of Dunkeld Cathedral and its ancillary offices of which the titles are vested in the Church of Scotland General Trustees. The Friends shall make grants from time to time for such purposes. In furtherance of the said objects, the Friends shall endeavour to stimulate interest in the history and architecture of the Cathedral by research, publicity and periodic lectures.

## Achievements and Performance

The Friends was revived in 2024 to develop a fundraising campaign to raise funds to restore the stonework on the Cathedral following an inspection and report on the condition of the Cathedral. During 2025 the Friends have contacted existing and new members, raising awareness of the need for major restoration work.

The Friends of Dunkeld Cathedral will head up the Restoration Appeal aiming to raise £300,000 from the local community and beyond to support the Kirk Session.

## Financial Review

During the year the charity received income of £18,610, including donations of £13,060, with costs of £1,290, leaving a surplus of £17,320. It was agreed to donate £20,000 to the Parish of Dunkeld towards the Restoration Project.

### Reserves Policy

The Friends has very low operating costs and the trustees believe funds in hand are more than adequate to meet current objectives.

# Friends of Dunkeld Cathedral

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## Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



Brigadier Sir Melville Jameson

10 July 2026

# Friends of Dunkeld Cathedral

## Trustees' report for the year ended 31 December 2025

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### Independent Examiner's Report to the Trustees of the Friends of Dunkeld Cathedral

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on page 5.

### 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) (a) to (c) 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 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

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 8 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.



David M Gray, CA

Dykeneuk

Butterstone

Dunkeld

PH8 0HA

10 July 2026

# Friends of Dunkeld Cathedral

## Trustees' report for the year ended 31 December 2025

### Receipts and Payments Account and Statement of Balances

Year ended 31 December 2025

| Receipts and Payments              | 2025<br>£         | 2024<br>£         |
|------------------------------------|-------------------|-------------------|
| <b>Receipts</b>                    |                   |                   |
| Donations                          | 13,060            | -                 |
| Legacies                           | 5,000             | -                 |
| Members' subscriptions             | 550               | -                 |
| <b>Total Receipts</b>              | <b>18,610</b>     | <b>-</b>          |
| <b>Payments</b>                    |                   |                   |
| Payments for charitable activities | 1,290             | -                 |
| <b>Total Payments</b>              | <b>1,290</b>      | <b>-</b>          |
| Surplus for the year               | <b>17,320</b>     | <b>-</b>          |
|                                    | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
| <b>Statement of Balances</b>       |                   |                   |
| Funds' movements                   |                   |                   |
| Balance at 1 January 2024          | 11,884            | 11,884            |
| Surplus for year                   | 17,320            | -                 |
| Balance at 31 December 2024        | <b>29,204</b>     | <b>11,884</b>     |
| <b>Reserves</b>                    |                   |                   |
| General Funds                      | <b>29,204</b>     | <b>11,884</b>     |
| Bank balance at 31 December 2025   | <b>29,204</b>     | <b>11,884</b>     |

Approved by the Trustees on 10 July 2026 and signed on their behalf

Brigadier Sir Melville Jameson *Chairman*

Louise Luke *Treasurer*