DCDT ENTERPRISE COMPANY

[Charity no – SC041565]

REPORT AND ACCOUNTS

For the year ended 31 March 2026
Approved by the Directors

A Company limited by
Guarantee Registered No SC312742

COMPANY INFORMATION

Directors
Richard Boddington (Chair)
Hilary Soanes (Treasurer)
Simon Reid (Secretary)
Struan Robb
Janet Wilson
David Mackie

Company Secretary
Hilary Soanes

Registered Office
13 Clairinch Way
Drymen
GLASGOW
G63 0DL

Registered Number
SC312742

Charity Registration Number
SC041565

Bankers
The Royal Bank of Scotland
24 Douglas Street
Milngavie
Glasgow
G62 8PB

Independent Examiner
Baxter Accounting & Tax Services
Lindsay Mosley CA
12 Southview Road
Blanefield
Glasgow
G63 9JQ

DIRECTOR'S REPORT

Structure, Governance and Management

DCDT Enterprise Company (also known as Drymen Community Development Trust) is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Directors are recruited by seeking appropriately experienced volunteers amongst the membership. Directors must be formally approved at the next annual general meeting following their appointment. The management of the DCDT Enterprise Company is carried out entirely by the Directors.

Objectives and Activities

The principal aim of the enterprise company is to promote the benefits of the inhabitants of the Drymen area by associating with the local statutory authorities, voluntary organisations, and inhabitants in a common effort to facilitate sustainable development for the community so that the conditions of life may be improved. Delivery of aspects of the Drymen Place Plan (2023-32) form a key focus for the Trust activities as well as reacting to new opportunities and challenges as they appear. In addition, the enterprise company owns the village square on behalf of the village and therefore has an aim (and a responsibility) to maintain and improve this community asset.

Achievements and Performance

During the last 12 months, the DCDT team has continued working towards the aims outlined in the 10 Year Place Plan.

- **Public Toilets**: The outcome of the Castle Park (MacMic/Springfield) housing development is uncertain and has thrown into doubt the likelihood of obtaining public toilets as part of that project. Over the course of the year, DCDT has had several conversations with the National Park Authority and Stirling Council about the ongoing need for public toilets and highlighted the significant income that Drymen hospitality business will raise through the upcoming Visitor Levy. In March 2026 Stirling Council announced that over £100k had been made available for public toilets in Drymen. DCDT are working with Stirling Council to progress the project.
- **Drymen War Memorial**: DCDT invested significant time and effort during 2025 and early 2026 working with the War Memorial Trust to assess the conservation work required for the War Memorial and were in the process of applying for grants to fund the work. In March 2026 Stirling Council, who had not responded to our enquiries about the War Memorial, made the priority repairs to the base of the structure. While we are very pleased that the work has been carried out, we complained to Stirling Council about their lack of communication, and the resulting waste of time and effort on our part.
- **Local Energy Club**: After making significant progress on the Local Energy Club throughout the year, DCDT has decided to step back from the project and hand over the lead to Buchanan Community Hydro Society. This should not affect the project or eligibility to join the club, and we will continue to support it where appropriate.
- **Active Travel**: DCDT continues to feed into Stirling Council's Active Travel team. Specifically, in relation to the proposed King's Highway route, which we hope will connect Drymen to Balfron and beyond to Stirling.
- **Recreational Facilities:** DCDT continues to support early feasibility work on a skateboard facility in the village.
- **Public Transport**: Stirling Council has introduced a new bus service linking Drymen to Balfron and beyond. This was the top priority in Drymen Place Plan. It is important to note that Drymen Community Council (DCC) has been the primary driver in the community, not DCDT, but it is highlighted here as a fantastic achievement for DCC and a huge benefit to the community.

Ongoing projects and activities include:

- DCDT organises Piping on the Square – a seasonal event for the village community and its tourists occurring on Thursday nights through July and August.
- Provision of Christmas Tree & lights and organisation of 'Drymen Advent Windows'.
- The Paths Group continues clearing & pruning pathways and pavements, helped by volunteers from the Community
- The Village Spring Litter Pick using volunteers from the Community.
- Continuation and Management of the E-Bike Loan Scheme for Drymen.
- Drymen Meanders continues with weekly guided cycle rides.
- Printing and distribution of Heritage Leaflets with walking tour.
- Paths Leaflets have been updated with DCDT branding.
- Management of the Drymen.org website and Facebook Group.

As always, I want to thank the trustees who attend our monthly meetings and donate considerable time to deliver positive improvements for the village. I also want to thank the small group of volunteers who regularly give up their time to clear paths, cut back hedges, plant flowers, weed flower beds, pick litter and generally keep the village looking great. Your efforts are greatly appreciated.

Richard Boddington (Chair)
Director DATE 5/6/2026

FINANCIAL REVIEW

DCDT began the year in a secure position with unrestricted cash reserves of £15,157. Income continues to be reliant on donations and membership subscriptions, with a useful top up from bank deposit interest. With interest rates continuing to fall at RBS (DCDTs main bankers), a decision was made to open a new deposit account with United Trust Bank. Interest on that (instant access, tracker account) is paid annually in October so these accounts do not reflect the additional accrued interest (Nov-March) of some £600+. Unrestricted income was £5,211 plus this £600 unclaimed interest.

Membership income was down compared to 2024/25 by some £350, but there was an improvement in donations from the Piping in the Square events. DCDT introduced a new card payment collection box which proved a great success.

The path and heritage leaflets were running low, so a large print run was made and efforts still continue to market these in the village. An income of over £400 was achieved by marketing them through local businesses but there is still more work to do on this. We have substantial stocks of both heritage and path leaflets which these Accounts do not reflect.

Gift Aid receipts were up on 2024/25 and the next claim (via the small donations scheme) will show a further increase on this following the excellent 2025 piping collections.

Administration, Insurance and Governance expenses remain a perennial challenge, with no regular income stream. That said, DCDT ended the year with unrestricted funds of £14,997 which is only slightly lower than the opening balance.

Projects that continue to be funded by grant schemes (restricted funds) are summarised on Page 9.

DIRECTORS AND THEIR INTERESTS

The Directors, who served during the year, are shown on page 2. No conflicts of interest were declared.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

ON BEHALF OF THE BOARD

Hilary Soanes (Treasurer)

Director DATE 5/6/2026

Incoming Resources	2026 Restricted £	2026 Unrestricted £	2026 Total £	2025 Total £
Membership fees received in year	-	562	**562**	913
Donations from Members	-	14	**14**	128
Other Donations	-	-	-	19,440
Gift Aid Repayment from HMRC	-	558	**558**	247
Planter Sales	-	-	-	350
Services (plaque, email boxes)	126	-	**126**	136
E Bike Memberships	276	-	**276**	340
Paths, Heritage, Business Map Leaflets	-	407	**407**	33
Leaflet collection box (spar)	-	22	**22**	-
Energy Local	7,200	-	**7,200**	900
War Memorial Restoration	1,031	-	**1,031**	-
Skatepark Project	800	-	**800**	-
Tarmac Project	-	-	-	12,112
Release of Deferred Grant Income	6,066	-	**6,066**	6,066
Sub Total	**15,499**	**1,563**	**17,062**	**40,665**
Incoming resources from charitable activities				
Donations – Piping in the Square	-	2,981	**2,981**	1,429
Bank Interest	-	667	**667**	1,571
Total Incoming Resources	**15,499**	**5,211**	**20,710**	**43,665**

	2026	2026	2026	2025
	Restricted £	**Unrestricted £**	**Total £**	**Total £**
Resources Expended				
Charitable Activities				
E Bike & Meanders Project	876	-	**876**	932
Square Entertainment – Pipe Band	-	1,710	**1,710**	1,400
Electricity on the Square	-	149	**149**	114
Road Safety Trial	-	-	**-**	2,700
Advent Windows, Xmas Lights	-	74	**74**	79
Drymen.org Website	713	-	**713**	621
Paths Leaflets	180	1,237	**1,417**	370
Information Boards	-	-	**-**	900
Square Maintenance	-	-	**-**	33,829
Software (sum up console)	-	228	**228**	-
Energy Local Project	7,296	-	**7,296**	840
War Memorial Restoration	1,601	98	**1,699**	-
Donations (e.g. Drymen in Bloom)	-	111	**111**	-
Refunds (road safety trial)	-	-	**-**	694
Miscellaneous expenses	-	140	**140**	-
Governance Costs				
Independent Review	-	216	**216**	241
Insurance	-	605	**605**	1,005
Hire of Hall (Meetings)	-	150	**150**	142
Company House Fees	-	34	**34**	34
DTAS Membership	-	50	**50**	-
Depreciation of tangible fixed assets	6,066	221	**6,287**	6,287
Total Resources Expended	**16,732**	**5,023**	**21,755**	**50,188**

	2026	2026	2026	2025
	Restricted £	**Unrestricted £**	**Total £**	**Total £**
Net movement of funds	(1,233)	188	**(1,045)**	(6,523)
Transfer to restricted from unrestricted funds	570	(570)	**-**	-
Funds brought forward	34,316	17,822	**52,138**	58,661
Total Funds Carried Forward	**33,653**	**17,440**	**51,093**	**52,138**

BALANCE SHEET AT 31 MARCH 2026

	Notes	2026 £	2025 £
Fixed Assets	3	8,726	15,013
Current Assets			
Cash at bank		48,649	49,473
Current Liabilities			
Accruals		(216)	(216)
Deferred grant income		(6,066)	(12,132)
Net Assets		**51,093**	**52,138**
Funds:			
Restricted Funds	4	33,653	34,316
Unrestricted Funds			
Designated Property Fund	5	2,219	2,219
General Reserves		15,221	15,603
Total Funds		**51,093**	**52,138**

In preparing these accounts:

(a) The Directors are of the opinion that the Company is entitled to the exemption from audit conferred by section 477 of the Companies Act 2006.
(b) No notice has been deposited under Section 476 of the Companies Act 2006 and
(c) The Directors acknowledge their responsibilities for:
   i) Ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and;
   ii) Preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial period and of its incoming and outgoing resources for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The accounts were approved by the board of directors on and by members at our Annual General Meeting on

Richard Boddington Director **Hilary Soanes Company Secretary**

NOTES TO THE ACCOUNTS

1. Status

The Company is limited by guarantee and does not have a share capital. The Registrar of Companies has authorised the Company to dispense with the word "Limited". The Company is not liable to taxation because of its charitable status.

2. Accounting policies

(a) The accounts are prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', including the Statement of Recommended Practice for charity accounts, and under the historical cost convention, on a going concern basis.

(b) Donations and grants are included in the financial period of receipt.

(c) Grants relating to a specific project are treated as restricted.

(d) The cost of the heritable land owned by the company is not depreciated.

3. Fixed assets

Tangible assets:

	Land	Equipment	Total
Cost			
Opening	2,219	31,434	33,653
Additions	-		
Closing	2,219	31,434	33,653
Depreciation			
Opening	-	18,640	18,640
Charge	-	6,287	6,287
Closing	-	24,927	24,927
Net Book Value			
Closing	**2,219**	**6,507**	**8,726**
Opening	2,219	12,794	15,013

The company owns the heritable land in Drymen known as The Square.

4. Restricted funds

	Income	Expenditure	Net Movement in Funds	Funds b/f 2025	Transfer	Funds c/f 2026
	£	£	£	£	£	£
Paths Works	-	-	-	29,227	-	**29,227**
Paths/Centenary Leaflets	-	180	(180)	180	-	-
E Bike Project	276	876	(600)	1,396	-	**796**
Web Site	126	713	(587)	1,701	-	**1,114**
Public Toilet Project	-	-	-	1,452	-	**1,452**
Energy Local Project	7,200	7,296	(96)	360	-	**264**
Drymen War Memorial Restoration	1,031	1,601	(570)	-	570	-
Skatepark Project	800	-	800	-	-	**800**
Release of deferred income /				-	-	
Depreciation	6,066	6,066	-	-	-	-
TOTAL CASH	**15,499**	**16,732**	**(1,233)**	**34,316**	570	**33,653**
Fixed Assets Purchased	-	-	-	-	-	-
Transferred from Unrestricted	570	-	570	-	(570)	-
RESTRICTED RESERVES	**16,069**	**16,732**	**(663)**	**34,316**	-	**33,653**

DCDT continue to hold £29,227 for the Connecting Communities Project, which will be reallocated to any new organization who recommences that project. It refers to the remaining cycle path between Drymen and Balmaha which was aborted during the pandemic.

The leaflets fund has now been spent in full, as part of the leaflet reprint.

The E Bike Project continues and E Bikes are available for community benefit in exchange for a small membership fee. There are on-going costs including servicing, a booking widget and insurance. Drymen Meanders, a weekly cycling group continues to grow in popularity.

The website fund covers hosting and email costs for www.drymen.org.

The Public Toilet Project has been stalled due to planning delays but remains an on-going initiative.

The Energy Local Project is working with Buchanan Hydro to introduce a local energy scheme. A decision was recently made to novate the project entirely over to Buchanan Hydro, who will continue to work with others to bring the scheme into fruition.

Drymen War Memorial Restoration was a project working with The War Memorial Trust to repair and conserve the memorial in the village. In March this year, Stirling Council, employed contractors to do remedial works. This has resulted in DCDTs project being terminated.

The Skatepark Project is a long term project looking at developing a small park for youngsters in the village to enjoy. A group is exploring site possibilities and designs, and working with Stirling Council. The funding allocation here is towards 'concept drawings' prior to developing a feasibility study.

REPORT OF THE INDEPENDENT EXAMINER

TO THE DIRECTORS OF DCDT ENTERPRISE COMPANY

I report on the accounts for the year ended 31 March 2026 set out on pages 1 to 11.

Respective responsibilities of directors and examiner

The charity's directors 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's directors 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. 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 directors 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 respects 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 8 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.

Lindsay EA Mosley　　　　05 June 2026

Lindsay E A Mosley CA