DOUNE & DEANSTON YOUTH PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st JANUARY 2026

CHARITY NO: SC035606

DOUNE & DEANSTON YOUTH PROJECT

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FOR THE YEAR ENDED 31st JANUARY 2026

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DOUNE & DEANSTON YOUTH PROJECT

REPORT OF THE TRUSTEES

For the year ended 31st JANUARY 2026

Reference and Administrative Information

Charity Name	**Doune & Deanston Youth Project**
Registered Charity Number	SC0325606
Registered Office	61 Balkerach Street **Doune** **FK16 6DF**
Trustees	Mrs K Ross Mr A Greenwood resigned August 2025 Mrs A Greenwood resigned August 2025 Mrs M Lawson *Mrs M Ferrier* Ms C Synnot Mr N Wilson
Chair	**Mrs K Ross**
Independent Examiner	Joanna Chodyniecki, ACMA Webb & Wallace 10 Main Street Doune, FK16 6BJ
Bankers	Bank of Scotland Stirling Branch PO Box 17235 *Edinburgh* EH11 1YH

CHAIR REPORT FOR DDYP FOR YEAR FEBRUARY 2025 TO JANUARY 2026

This has been an unusual year so I will split my report into new building progress and DDYP activities.

BUILDING

Following a successful application to the PPIP and local fundraising we had obtained sufficient funds to instruct the contractor to commence the building work. Once the old portacabin was moved off site for demolishing elsewhere, in December 2024 work on the foundations was able to start. The weather was reasonably kind to us over the winter and allowed good progress. This also involved the disconnection of all services and reinstatement of new ones a fairly big task involving a number of parties and was fairly complex. Donald McInnes was our design and build architect, did a sterling job throughout the build and we are extremely grateful for his attention to detail. He did go above and beyond for us.

Once the foundations were laid the building which is essentially timber framed and was constructed off site could be installed quickly followed rapidly by the roof to get the building wind and water tight asap. Lastly the massive front windows were installed which were challenging but have given us a super light and airy inside space. As you can imagine myself and Neil Ferguson the Community Development were heavily involved in all sorts of decisions to progress the build, from planning to funding and finishing asap. There were considerable delays getting sign off due to Stirling Council staffing issues in planning. Towards the end of the build an opportunity arose for us to install solar panels and funding was obtained through Stirling Council with external grant support. We had already got underfloor heating and a mechanical heat exchange system to minimize our use of electricity. The solar panels have proved a real success and may eventually make what is already an eco-friendly building into a self-sustaining energy building, which would be fantastic. The building was finally available to use in mid-November 25 and two days were allocated for community viewing, 50 people attended.

The formal opening took some time to organize and it was arranged that the First Minister would preside but due to personal circumstances it was in the end Ken Mcpherson minister for further education and youth work that attended the opening on the 7th March 2026 with some 50 others who had supported us.

ACTIVITIES

During all of the above Lauren and her team were able to keep the After School Club going at the school. The ASC moved back in mid-November 2025. The Holiday programme was able to be run over the summer 2025, but unfortunately due to a range of logistical problems we had to suspend the Youthie activities. They resumed in February 2026. The local Windfarm Trust has financially supported our activities over the last few years and gave additional funding towards the furniture. Stirling Council community grants gave more funds for equipment. We are so grateful for this support. Locally 50k was raised from the community in all sorts of ways.

FUTURE PLANS

The future looks good and we plan to expand activities and use of the building. This will help with income generation and sustainability. Having a general manager, Kenny, in post from September 2025 has been a great help in getting the operational structure in place. This position was funded by the Community Lottery, 'Awards for All'. Kenny looks after the building, lets, policies, procedures and also oversees the work of those involved in the DDYP activities. The building is available to let workshops, meetings, presentations and more sedentary activities. Parties and celebrations are better suited to the Rural Hall or the bowling club. The executive committee of trustees is happy to hear ideas from parents and members of the community as to how activities could be expanded or improved.

My thanks to our workers and the committee for their support during this time.

Karen Ross Trustee Chair DDYP

Karen Ross 16/9/26

Independent Examiners Report to the trustees of Doune and Deanston Youth Project

I report on the accounts of the charity for the year ended 31st January 2026

Respective responsibilities of trustee and examiner

The charity 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 (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 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 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 Examiners statement

In the course for 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, and
   - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation

   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.



Name: Joanna Chodyniecki, a.c.m.a
Address: 10 Main Street, Doune, FK16 6BJ
Date: 17th August 2026

DOUNE DEANSTON YOUTH PROJECT
Registered Charity Number: SC035606

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Grants	2	-	53,026	53,026	335,847
Donations	3	-	14,885	14,885	9,415
Income from charitable activities	4	33,397	-	33,397	22,579
Fundraising Activities	5	-	-	-	2,244
Investment Income		1,042	-	1,042	1,598
Total Income		34,439	67,911	102,350	371,683
Expenditure on:					
Charitable activities	6	29,731	16,641	46,372	28,473
Governance Costs	7	96	-	96	238
Total Expenditure		29,827	16,641	46,468	28,711
Net (expenses)/ income		4,613	51,270	55,883	342,972
Transfer between funds	8	(29,366)	29,366	-	0
Transfer to Endowment Fund	9	-	(414,034)	(414,034)	0
Net movement in funds	12	(24,754)	(333,398)	(358,151)	342,972
Reconciliation of Funds:					
Total funds brought forward		39,116	357,457	396,573	53,601
Total funds carried forward	10	14,362	24,059	38,422	396,573

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements.

DOUNE DEANSTON YOUTH PROJECT

BALANCE SHEET
AS AT 31ST JANUARY 2026

	Note	£	2026 £	2025 £
FIXED ASSETS				
Tangible Fixed Assets	**11**		414,034	53,304
CURRENT ASSETS				
Cash at bank & in hand		38,422		343,269
CREDITORS: Amounts falling due within one year		-		-
NET CURRENT ASSETS			38,422	343,269
NET ASSETS			452,456	396,573
FUNDS				
Restricted	**12**		24,059	357,457
Unrestricted	**12**		14,362	39,116
Endowment	**12**		414,034	-
			452,456	396,573

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st of Janaury 2026

The members have not been required by the company to obtain an audit of the financial statements for the year ended 31st of January 2026 in accordance with the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
(b) preparing financial statements which give a true and fair view of the state of affairs as at the end of the financial year and of its profit and loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 rellating to small companies and with the Financial Reporting Standards (FRS 102).

Approved by the Board and are signed on their behalf by :

Karen Ross **Karen Ross - Trustee**

16/9/26 **Date**

1. Accounting Policies

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)- (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the companies Act 2006.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charites FRS 102 SORP

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Income from other trading activities is recognised as earned.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(c) Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Raising funds comprise the costs of fundraising.

- Charitable expenditure comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(d) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities.

(e) Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:-

Buildings are not depreciated

(f) Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charity.

Restricted funds are subject to specific conditions as laid down by donors.

2. Grant Income

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Stirling Council CCLD			-	44,013
Stirling Council PBIP			-	268,334
Stirling Council - Summer Club		4,500	4,500	-
Stirling Council - Equipment		800	800	-
Stirling Council - Solar Panels		12,326	12,326	-
Lottery - General Manager		18,900	18,900	-
Kilmadock Windfarm trust		16,500	16,500	23,500
	-	-	-	-
	-	53,026	53,026	335,847

3. Donations

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
P Dickinson			-	2,500
Rural Housing Association			-	1,500
Moray Estates		10,000	10,000	-
Smaller Donations		4,885	4,885	5,415
	-	-	-	-
	-	14,885	14,885	9,415

4 Income from charitable activities

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
After School Club	33,337	-	33,337	22,579
Lettings	60	-	60	-
	33,397	-	33,397	22,579

5. Fundraising

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Fun Run		-	-	250
J Christie		-	-	277
Sponsored Walk		-	-	1,602
Christmas Fayre		-	-	115
Tesco		-	-	375
	-	-	-	2,619

6. Direct Charitable Expenditure

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Staff Costs DDYP	131	-	131	5,981
Staff Costs ASC	16,936	-	16,936	15,998
Staff Costs General Manager	-	8,043	8,043	-
Summer Program	-	2,798	2,798	-
Consultancy	1,320	-	1,320	-
Trips	-	-	-	530
Travel	-	-	-	137
Training	300	-	300	-
Cleaning	919		919	1,411
Equipment	4,891	5,800	10,691	-
Telephone & Technology	595	-	595	975
Maintenance	-	-	-	101
Electricity	1,974	-	1,974	1,211
Rates & Insurance	1,733	-	1,733	1,622
Sundry expenses	932	-	932	507
	29,731	16,641	46,372	28,473

7. Governance Costs

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
Accountancy	96	-	96	-
Book-keeping	-	-	-	-
	96	-	96	238

8. Transfers

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
New Building Costs	(29,366)	29,366	- 0	-

9. Taxation

The company has charitable status ad is therefore exempt from tax on its charitable activities under the provision of section 505 of the income and Corporation Taxes Act 1986.

10. Restricted Funds

	2026	2025
	£	£
New Building	-	304,153
Kilmadock Windfarm Trust	11,500	-
Lottery - General Manager	10,857	-
Stirling Council - Summer Club	1,702	-
	24,059	304,153

11. Tangible Fixed Assets

	Building	Total
	£	£
Cost		
Opening Balance	53,304	13,223
New Building Costs	360,730	40,081
Closing Balance	414,034	53,304

No Depreciation is being charged

12. Movement in Funds

	Opening	Income	Expenditure	Endowment	Transfers	Closing
	£	£	£		£	£
Restricted Funds						
New Building	357,457	14,885	0	(401,708)	29,366	0
Stirling Council - Summer Club		4,500	(2,798)		-	1,702
Stirling Council - Equipment		800	(800)		-	-
Stirling Council - Solar Panels		12,326	0	(12,326)	0	-
Lottery - General Manager		18,900	(8,043)		-	10,857
Kilmadock Windfarm Trust		16,500	(5,000)		-	11,500
Total Restricted	357,457	67,911	(16,641)	(414,034)	29,366	24,059
Unrestricted Funds	39,116	34,439	(29,827)		(29,366)	14,362
Total Funds	396,573	102,350	(46,468)	(414,034)	(0)	38,422