**APPENDIX 3**

OSCR
Scottish Charity Regulator

## Independent examiner's report on the accounts v2

**Report to the trustees/members of**
Charity name
Dalrymple, Skeldon and Hollybush Project

**Registered charity number**
SC046688

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

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 1st | August | 2025 | to | 31st | July | 2026 |

**Set out on pages**
1 – 4 (remember to include the page numbers of additional sheets)

**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**:** [signature] **Date:** 9/10/26

**Name:** Samantha Barr

**Relevant professional qualification(s) or body (if any):** Institute of Chartered Accountants Scotland

**Address:**
1 Barbieston Road
Dalrymple
Ka66dz

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures

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Dalrymple Skeldon and Hollybush Project (DASH)
Statement of Financial Activities Aug 2025 to 31st July 2026

| | Unrestricted £ | Restricted £ | Total 2025/26 £ | Total 2024/25 £ |
|---|---|---|---|---|
| **Charitable Activity Income** | | | | |
| Hall Income | 8,258 | - | 8,258 | 839 |
| Hub Income | 5,018 | - | 5,018 | 6,882 |
| Doonfest Income to March 6th 2026 | 5,215 | - | 5,215 | 33,694 |
| Lottery | 3,520 | - | 3,520 | 3,067 |
| After School Club | 1,861 | - | 1,861 | - |
| Field Rent | 1,000 | - | 1,000 | - |
| **Total income from charitable activities** | **24,872** | **-** | **24,872** | **44,482** |
| **Other Income** | | | | |
| Grant Income | - | 60,545 | 60,545 | 89,918 |
| Donations (incl £1k Doonfest) | 2,832 | - | 2,832 | 12,163 |
| Fundraising | 3,845 | - | 3,845 | 8,040 |
| Bank Interest | 40 | - | 40 | - |
| **Total other income** | **6,717** | **60,545** | **67,262** | **110,121** |
| **Total Income** | **31,589** | **60,545** | **92,134** | **154,603** |
| **Charitable Expenditure** | | | | |
| Utilities Hall | 4,234 | - | 4,234 | |
| Repairs & Renewals Hall (Grants) | - | 48,708 | 48,708 | |
| General Costs | 4,233 | - | 4,233 | 15,491 |
| Doonfest Costs to March 6th 2026 | 11,055 | - | 11,055 | 40,736 |
| After School Costs | 497 | - | 497 | |
| Lottery Prizes | 1,773 | - | 1,773 | 2,407 |
| Lottery Grants Issued | 1,000 | - | 1,000 | |
| Fundraising | 390 | - | 390 | 494 |
| Hub Costs | 11,274 | - | 11,274 | 15,556 |
| Hub Grants Utilised | - 53 | 6,816 | 6,763 | |
| **Total charitable expenditure** | **34,403** | **55,524** | **89,927** | **74,684** |
| **Other Expenditure** | | | | |
| Reserves held Dash trf to new Charity | 2,755 | - | 2,755 | - |
| Transfer of Doonfest Monies to SC055030 | 20,414 | - | 20,414 | - |
| **Total other expenditure** | **23,169** | **-** | **23,169** | **-** |
| **Total Expenditure** | **57,572** | **55,524** | **113,096** | **74,684** |
| **Net Income/(expenditure)** | **- 25,983** | **5,021** | **- 20,962** | **79,919** |
| Transfers between funds | - | - | - | - |
| **Net movement in funds** | **- 25,983** | **5,021** | **- 20,962** | **79,919** |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | 110,279 | 1,754 | 112,033 | 32,114 |
| **Total funds carried forward** | **84,296** | **6,775** | **91,071** | **112,033** |

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9/10/26

**Dalrymple Skeldon and Hollybush Project (DASH)**
**Balance Sheet**
**As at 31st July 2026**

| | Total 2025/26 | Total 2024/25 |
|---|---|---|
| | £ | £ |
| Fixed Assets | 70,000 | 70,000 |
| Cash in bank | 21,071 | 42,033 |
| **Total Assets** | **91,071** | **112,033** |
| **Reserves** | | |
| General | 84,296 | 110,279 |
| Restricted | 6,775 | 1,754 |
| | **91,071** | **112,033** |

All restricted funds are held in cash.

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**Dalrymple Skeldon and Hollybush Project (DASH)**
**Notes to the accounts for the period ending 31st July 2026**

**1 Basis of accounting**

These Accounts have been prepared on the receipts and payments basis in accordances with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Account (Scotland) Regulation 2006.

The financial statements are presented in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the Trustees in the furtherance of the objectives of the charity.

Restricted funds may only be used for specific purposes.

Restrictions arise when specified by the Donor or when funds were raised for a specific purpose.

**3 Going Concern**

The financial statements have been prepared on a going concern basis which assumes the charity will continue to trade for a period of 12 months from the date of approval by the Trustee. The Trustee considers there to be no material uncertainties regarding the charity's ability to continue as a going concern.

During the period some of the charitiable activities were transferred to a new charity, Doonfest (SC055030). The transfer of activities has no impact on Dalrymple Skeldon and Hollybush Project (DASH) ability to continue its remaining operations.

**4 Related party transactions**

No remuneration was paid to Trustees or any other connected persons during the period.

**5 Fixed assets**

Fixed asses comprise of Dalrymple Church Hall purchased on 18th July 2025.
Land and buildings are held at the market value at the date of purchase.
No depreciation has recognised on land or buildings as the Trustees believe this to be the residual value of the property.

The Trustees confirm there is no impairment to the land or buildings at the date of signing of the accounts.
Significant repairs and additions are capitalised where they are believed to increase the market value of the property above the residual value.

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**Dalrymple Skeldon and Hollybush Project (DASH)**
**Notes to the accounts for the period ending 31st July 2026**

**6 Grants received**

EAC grants received for building repairs to the Village Hall
£3,996 for Glazing and Doors
£37,488 Roofing Grant
£7,250 CNCL CMHW fund Communities Mental Health and Wellbeing
£7,690 Poverty Funding

**7 Restricted funds**

| | Opening | Income | | Expenditure | Transfers | Closing |
|---|---|---|---|---|---|---|
| Corra Foundation | 94 | - | - | 94 | - | - |
| EAC Energy | 1,000 | - | - | 1,000 | - | - |
| Dalrymple Lottery | 660 | - | - | 660 | - | - |
| EAC Hall Repairs | - | 45,605 | - | 44,728 | - | 877 |
| CNCL CMHW | - | 7,250 | - | 4,005 | - | 3,245 |
| Poverty Fund | - | 7,690 | - | 5,037 | - | 2,653 |
| **Total restricted funds** | **1,754** | **60,545** | **-** | **55,524** | **-** | **6,775** |

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## 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**

During the year Dalrymple, Skeldon and Hollybush Project (DASH) split its operations.

All activities relating to Doonfest have transferred to a separate registered charity, Doonfest SC055030. £23,169 of funds held relating to the Doonfest music festival were transferred to the new charity. I have agreed this transfer to the underlying records and confirmed it was authorised by the board of trustees.

The original charity, Dalrymple, Skeldon and Hollybush Project (DASH)will continue to undertake community activities in line with its objectives and have sufficient funds to continue as a going concern.

This information is disclosed in the accounts to 31st July 2026.

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