COMPANY REGISTRATION NUMBER: SC227930
CHARITY REGISTRATION NUMBER: SC029719

The Dalmally Community Company

Company Limited by Guarantee

Unaudited Financial Statements

28 February 2026

R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS
Chartered accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

The Dalmally Community Company

Company Limited by Guarantee

Financial Statements

Year ended 28 February 2026

The Dalmally Community Company

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 February 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2026.

Reference and administrative details

Registered charity name	The Dalmally Community Company
Charity registration number	SC029719
Company registration number	SC227930
Principal office	Craig Cottage Dalmally Argyll
Registered office	5 Argyll Square Oban PA34 4AZ
The trustees	
	Kenneth Black Tracey Peedle Gilli Crystal Bridget Halewood June Sutherland Kenneth MacDougall Gavin Queen Robert Prestidge Tracey Black Ishbell Livingstone
Company secretary	Kenneth Black
Independent examiner	Liam Campbell A.C.C.A. of R A Clement Associates C.A. 5 Argyll Square Oban Argyll PA34 4AZ

Structure, governance and management

The charity is constituted as a company limited by guarantee and is registered as a charity with the Office of the Scottish Charity Regulator. It is governed in accordance with its Memorandum of Association.

The charity is run by a management committee consisting of the directors of the company. Three directors retire each year by rotation and may stand for re-election at the Annual General Meeting.

Structure, governance and management *(continued)*

Management of risks

The Directors have appointed a Management Committee to be responsible for the running of the Community Centre which will operate on a non profit making basis under the rules and guidelines of the original Village Hall. These guidelines have been suitably amended and updated for the new circumstances and regulations. To minimise risk the trustees intend maintaining a reserve fund to cover unforeseen eventualities.

Recruitment and Appointment of Charity Trustees
The company is managed by a Board of Directors, elected to the Board in accordance with the procedures outlined in the company's Articles of Association.

Objectives and activities

The charity's main objectives are to promote the benefit of the inhabitants of the community of Glen Orchy and Inishail; to advance education and to provide, or assist in providing, facilities for recreation and other leisure time occupation in the interests of social welfare so that their conditions of life may be improved, and to do so in a sustainable manner.

In order to carry out these objectives, the company completed the construction of Dalmally Community Centre in 2011 and is planning the building of an all weather sports field.

Achievements and performance

Community Centre income remained very much the same as last year but there was a significant decrease in expenditure resulting in the gap between the two being considerably reduced.

Discussions and enquiries continued into the multi use games area (MUGA) and we are now at the point of actively pursuing finance for the project. No further work was carried out on the larger sports pitch itself during the year.

Our new information website orchyandawe.co.uk is up and running and a number of tutorials have been arranged to enable interested parties and groups to add and amend information for their particular organisation.

The Trails and Pathways project was completed with new information signs placed on and around local walks and places of interest.

A Mens' Shed group was formed late in 2025 and interest and attendance has increased steadily since. The group has taken on various maintenance and repair work in the community and has ambition to finance and build their own premises and workshop, possibly within the grounds of the community centre.

Financial review

Our main grant income remains £17,500 from River Lochy and Eas a Ghaill hydro schemes.

The Community Action Plan (CAP) received a total of £28,097 in funding from various sources for particular projects, including £300 from DCC for the Youth Work Project. In addition a further general cost share amount of £5,500 was agreed at the end of September and this was matched by a £5,500 grant from South Loch Aweside Community Company (SLACC)

Several grants were made by DCC itself during the year, £300 in March for youth group work as mentioned above, £250 in November for a drone survey of the tower of Dalmally Parish Church and £600 in January towards ongoing costs of the litter picking group.

At the year end ring-fenced funds for the CAP stood at £17,763. DCC also has a residual amount of £988 from the No More Pylons project. We understand discussions are currently in progress to transfer this balance to the CAP general funds.

We currently have an uncommitted benefit fund of £106,955.

Plans for future periods

A new company with charitable status has recently been set up and registered Orchy and Awe Community Trust (OACT). It is envisaged that at some point in the future this trust will take over and continue the work of both DCC and SLACC.

The constitution of OACT enables it to take on far bigger and more diverse projects than the individual community companies can and be better positioned to further the aims of the Community Action Plan.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..19/08/2026.. and signed on behalf of the board of trustees by:

Robert Prestidge

Robert Prestidge
Trustee

Independent Examiner's Report to the Trustees of The Dalmally Community Company

Year ended 28 February 2026

I report to the trustees on my examination of the financial statements of The Dalmally Community Company ('the charity') for the year ended 28 February 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Liam Campbell 01/09/2026

Liam Campbell A.C.C.A.
of R A Clement Associates C.A.
Independent Examiner

5 Argyll Square
Oban
Argyll
PA34 4AZ

The Dalmally Community Company

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 28 February 2026

		2026			2025
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	18,272	33,817	52,089	43,405
Charitable activities	**6**	17,737	–	17,737	13,294
Fundraising activities	**7**	917	–	917	782
Investment income	**8**	372	–	372	363
Other income	**9**	–	–	–	138
Total income		37,298	33,817	71,115	57,982
Expenditure					
Expenditure on raising funds:					
Costs of fundraising activities	**10**	280	–	280	475
Expenditure on charitable activities	**11,12**	23,669	66,456	90,125	79,310
Total expenditure		23,949	66,456	90,405	79,785
Net expenditure		13,349	(32,639)	(19,290)	(21,803)
Transfers between funds		(5,500)	5,500	–	–
Net movement in funds		7,849	(27,139)	(19,290)	(21,803)
Reconciliation of funds					
Total funds brought forward		118,878	1,067,807	1,186,685	1,208,488
Total funds carried forward		126,727	1,040,668	1,167,395	1,186,685

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Dalmally Community Company

Company Limited by Guarantee

Statement of Financial Position

28 February 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**18**	1,104,998	1,133,857
Current assets			
Debtors	**19**	3,574	6,217
Cash at bank and in hand		62,330	49,796
		65,904	56,013
Creditors: amounts falling due within one year	**20**	3,507	3,185
Net current assets		62,397	52,828
Total assets less current liabilities		1,167,395	1,186,685
Net assets		1,167,395	1,186,685
Funds of the charity			
Restricted funds		1,040,668	1,067,807
Unrestricted funds		126,727	118,878
Total charity funds	**21**	1,167,395	1,186,685

For the year ending 28 February 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....19/08/2026..................., and are signed on behalf of the board by:

Kenneth Black

Kenneth Black
Trustee

The notes on pages 8 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 5 Argyll Square, Oban, PA34 4AZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticle to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliabily measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3. Accounting policies ***(continued)***

Expenditure ***(continued)***

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Community Centre	-	2% straight line over 50 years
Fixtures, fittings and equipment	-	25% straight line
Sports pitch and Changing rooms	-	2% straight line over 50 years

The land is not depreciated.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

3. Accounting policies ***(continued)***

Impairment of fixed assets ***(continued)***

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Dalmally Community Company is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	172	–	172
Donations - No more pylons	–	–	–
Grants			
Community Benefit - Eas a Ghaill Hydro	10,000	–	10,000
Community Benefit - River Lochy Hydro	7,500	–	7,500
Argyll & Bute Council	–	–	–
Greenpower	500	–	500
CAP funding	–	33,817	33,817
ILI Group Plc	–	–	–
Carraig Gheal	–	–	–
GICC	100	–	100
	18,272	33,817	52,089

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	75	–	75
Donations - No more pylons	–	138	138
Grants			
Community Benefit - Eas a Ghaill Hydro	7,500	–	7,500
Community Benefit - River Lochy Hydro	10,000	–	10,000
Argyll & Bute Council	1,510	–	1,510
Greenpower	–	–	–
CAP funding	–	22,958	22,958
ILI Group Plc	500	–	500
Carraig Gheal	324	–	324
GICC	400	–	400
	20,309	23,096	43,405

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Village Hall Income	17,655	17,655	13,206	13,206
SSE Wayleave	82	82	88	88
	17,737	17,737	13,294	13,294

7. Fundraising activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
100 Club	917	917	782	782

8. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	372	372	363	363

9. Other income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Other income	–	–	138	138

10. Costs of fundraising activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Costs of fundraising activities	280	280	475	475

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Community benefit	21,908	26,502	48,410
Community Action Plan	–	39,954	39,954
Support costs	1,761	–	1,761
	23,669	66,456	90,125

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community benefit	21,153	26,501	47,654
Community Action Plan	–	29,928	29,928
Support costs	1,728	–	1,728
	22,881	56,429	79,310

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Community benefit	48,410	–	48,410	47,654
Community Action Plan	39,954	–	39,954	29,928
Governance costs	–	1,761	1,761	1,728
	88,364	1,761	90,125	79,310

13. Taxation

The charity is a charitable company within the meaning of the Finance Act 2010. Accordingly the charity's activities fall within the exemptions from taxation in respect of income or capital gains afforded by the provisions of the Corporation Taxes Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes. As a result, there is no taxation charge in these accounts.

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	28,859	28,859

15. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,761	1,728

16. Staff costs

There were no employees in the year (2024: Nil).

17. Trustee remuneration and expenses

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

18. Tangible fixed assets

	Land	Community Centre	Fixtures, fittings and equipment	Sports pitch and Changing rooms	**Total**
	£	£	£	£	**£**
Cost					
At 1 Mar 2025 and 28 Feb 2026	42,000	1,088,784	4,632	323,841	1,459,257
Depreciation					
At 1 Mar 2025	–	261,319	2,815	61,266	325,400
Charge for the year	–	21,776	606	6,477	28,859
At 28 Feb 2026	–	283,095	3,421	67,743	354,259
Carrying amount					
At 28 Feb 2026	42,000	805,689	1,211	256,098	1,104,998
At 28 Feb 2025	42,000	827,465	1,817	262,575	1,133,857

The Big Lottery Fund has a standard security for all sums due or to become due over 0.56 hectares of the land in Dalmally owned by the company.

In 2021 £24,180 was spent on the sports field. The work included drainage, levelling and re-positioning of a power cable. No depreciation has been charged as this is an ongoing project.

19. Debtors

	2026	2025
	£	£
Trade debtors	459	100
Prepayments and accrued income	3,115	6,029
Other debtors	–	88
	3,574	6,217

20. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	3,507	3,185

21. Analysis of charitable funds

Unrestricted funds

	At 1 Mar 2025	Income	Expenditure	Transfers	**At 28 Feb 2026**
	£	£	£	£	£
General funds	10,171	37,298	(22,197)	(5,500)	19,772
Designated - Community Benefit Schemes	108,707	–	(1,752)	–	106,955
	118,878	37,298	(23,949)	(5,500)	126,727

	At 1 Mar 2024	Income	Expenditure	Transfers	At 28 Feb 2025
	£	£	£	£	£
General funds	27,469	17,386	(21,604)	(13,080)	10,171
Designated - Community Benefit Schemes	92,959	17,500	(1,752)	–	108,707
	120,428	34,886	(23,356)	(13,080)	118,878

Designated - Community Benefit Schemes

An initial disturbance/goodwill allowance of £7,500 was received in 2015 and a further £17,500 annually thereafter from the Eas-a-Ghaill and River Lochy Hydro Scheme.

Receipts are allocated to this fund to be ring-fenced for the benefit of the people of the parish of Glen Orchy and Inishail.

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Mar 2025	Income	Expenditure	Transfers	**At 28 Feb 2026**
	£	£	£	£	£
Land Fund	42,000	–	–	–	42,000
Community Centre	827,465	–	(21,776)	–	805,689
Changing Rooms	179,553	–	(4,725)	–	174,828
Community Action Plan	17,801	33,817	(39,955)	5,500	17,163
No more pylons	988	–	–	–	988
	1,067,807	33,817	(66,456)	5,500	1,040,668

	At 1 Mar 2024	Income	Expenditure	Transfers	At 28 Feb 2025
	£	£	£	£	£
Land Fund	42,000	–	–	–	42,000
Community Centre	849,241	–	(21,776)	–	827,465
Changing Rooms	184,278	–	(4,725)	–	179,553
Community Action Plan	11,691	22,958	(29,928)	13,080	17,801
No more pylons	850	138	–	–	988
	1,088,060	23,096	(56,429)	13,080	1,067,807

Community Centre
Expenditure in the Community Centre fund represents depreciation charged directly to the fund.

Changing Rooms
Expenditure in the Changing Rooms fund represents depreciation charged directly to the fund.

Community Action Plan
The Dalmally Community Company (DCC) oversees the finances for the steering committee for the local Community Action Plan jointly with Glenorchy and Innishail Community Council (GICC) and South Loch Aweside Community Council (SLACC).

During earlier years contributions were received to cover the retention of the development office and related expenditure.

During the 2025-202additional funding was received to cover costs relating to the retention of the development office and related expenditure.

No More Pylons
The Dalmally Community Company (DCC) oversees the finances for No More Pylons, a group set up to resist the siting of more and larger pylons in the area. The Dalmally Community Company (DCC), Glenorchy and Innishail Community Council (GICC) and South Loch Aweside Community Council (SLACC) each pledged £1,000 and a Go Fund Me page was set up through PayPal for public contributions. The campaign has now ended and funds carried forward will be redistributed in the future.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	82,481	1,022,517	1,104,998
Current assets	46,222	19,682	65,904
Creditors less than 1 year	(1,976)	(1,531)	(3,507)
Net assets	126,727	1,040,668	1,167,395

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	84,839	1,049,018	1,133,857
Current assets	35,787	20,226	56,013
Creditors less than 1 year	(1,748)	(1,437)	(3,185)
Net assets	118,878	1,067,807	1,186,685

The following pages do not form part of the financial statements.

The Dalmally Community Company

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 28 February 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations	172	75
Donations - No more pylons	–	138
Community Benefit - Eas a Ghaill Hydro	10,000	7,500
Community Benefit - River Lochy Hydro	7,500	10,000
Argyll & Bute Council	–	1,510
Greenpower	500	–
CAP funding	33,817	22,958
ILI Group Plc	–	500
Carraig Gheal	–	324
GICC	100	400
	52,089	43,405
Charitable activities		
Village Hall Income	17,655	13,206
SSE Wayleave	82	88
	17,737	13,294
Fundraising activities		
100 Club	917	782
Investment income		
Bank interest receivable	372	363
Other income		
Other income	–	138
Total income	71,115	57,982

	2026	2025
	£	£
Expenditure		
Costs of fundraising activities		
Events and prizes	280	475
Expenditure on charitable activities		
Purchases	4,755	2,446
Light and heat	5,196	5,349
Repairs and maintenance	3,525	4,561
Insurance	4,066	2,966
Legal and professional fees	41,715	31,656
Depreciation	28,859	28,859
Hall supplies	456	2,874
Other expenses	953	599
Community Benefit Grant Awards	600	–
	90,125	79,310
Total expenditure	90,405	79,785
Net expenditure	(19,290)	(21,803)

	2026 £	2025 £
Costs of fundraising activities		
Costs of fundraising activities		
Events and prizes	280	475
Costs of fundraising activities	280	475
Expenditure on charitable activities		
Community benefit		
Activities undertaken directly		
Purchases	4,755	2,446
Light & heat	5,196	5,349
Repairs & maintenance	3,525	4,561
Insurance	4,066	2,966
Depreciation	28,859	28,859
Hall supplies	456	2,874
Other expenses	953	599
Community Benefit Grant Awards	600	–
	48,410	47,654
Community Action Plan		
Activities undertaken directly		
Community Action Plan - Development costs	39,954	29,928
Governance costs		
Accountancy fees	1,761	1,728
Expenditure on charitable activities	90,125	79,310