Dalmellington Community Association

TRUSTEES' ANNUAL REPORT

AND

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2026

Registered Scottish Charity No: SC046026

Dalmellington Community Association
Trustees' Annual Report
Year ended 31st March 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31st March 2026.

Reference and Administrative Details

Charity Name
Dalmellington Community Association

Registered Charity Number
SC046026 (Scotland)

Registered Address
32 Ayr Road
Dalmellington
Ayrshire
KA6 7SJ

Current Trustees
P Paterson (Chair)
P. Purdie (Vice Chair)
G Lees (Treasurer)
S Smith (Secretary)

Independent Examiner
Wilma McCann F.C.C.A.
7 Bellsbank Road
Dalmellington
KA6 7SN

Structure, Governance and Management

Governing document
Dalmellington Community Association is governed by its constitution and is a Scottish Charitable Incorporated Organisation (SCIO) It was registered in its current legal form on 6th October 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 6th October 2015. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of new trustees

Membership is open to any individual aged 16 or over who lives, works, or studies in (or has connection to) Dalmellington Parish area. The maximum number of Trustees is 11 and the minimum number is 3.

Structure

The members have the right to attend members' meetings (including annual general meeting) and have important powers under the constitution. The board hold regular meetings, and generally control the activities of the organisation including the monitoring and controlling of the financial position of the organisation.

Aims and Objectives

The organisations purposes are the advancement of citizenship and community development. The provision of recreational facilities or the organisation of recreational activities with the objective of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Activities

The Community Centre continues to be busy and is very much at the heart of the community.
After being successful in receiving external funding, Dalmellington Community Association will continue to hold a series of Tea Dances and the annual Christmas Dinner/Dance for Seniors in Dalmellington Parish. These events greatly combat social isolation and enhance general wellbeing. They are extremely well received in the village.
Dalmellington Community Association hosted a one off event welcoming Czcech Minister of Defence and party to mark the commemoration of the Loch Doon Spitfire Pilot Frantisek Hekl. This coincided with the Memorial sited at Loch Doon.

Financial Review

Reserves policy

The trustees have assessed the level of free reserves (ie those funds not tied up in fixed assets and designated and restricted funds) that the organisation requires to sustain its operations and are aware they are dependant on the ongoing successful award of grants, the trustees will not commit to any expenditure unless adequate resources are already in place.

Principal funding sources

Principal funding to meet the costs of the organisation came from 9CCG and from lets and fundraising events.
The trustees would like to express their thanks to all the organisations who provided funding to the Association during the year and to the members of the public who supported them.

Dalmellington Community Association
Trustees Annual Report (continued)
Year ended 31st March 2026

Review of the years results
The financial statements for the year to 31st March 2026 reflect a good ninth year for Dalmellington Community Association.

Total incoming resources for the year amounted to £86,400. (2025 £123,375) Resources expended totalled £87,969 (2025 £123,579). The net outgoing resources for the year were £1,569.(2025 outgoing £204)

At 31st March 2026 the organisation had total funds of £41,144. of which £38,144 were unrestricted and £3,000 were restricted.

Future Developments
Dalmellington Community Association were able to achieve funding to allow the continuation of the fortnightly Community Health & Wellbeing Hub. It is hoped to attract additional services, complementing the existing services.
Dalmellington Community Association have an ongoing refurbishment programme and will be exploring solar panels in an effort to reduce energy costs.

Statement of Trustees Responsibilities
The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the organisation during the financial period.
The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the organisation at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the asets of the organisation and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

P Paterson.....
Chair

Date: 20.10.26

Dalmellington Community Association
SC046026

Independent Examiner's Report to the Trustees of Dalmellington Community Association

I report on the accounts of the charity for the year to 31st March 2026 which are set out on pages 5 to 8.

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.

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 opinon on the view given by the accounts.

Independent examiner's statement
In the course of my examination for the year to 31st March 2026, 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, 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.

Wilma McCann

Wilma McCann F.C.C.A.
7 Bellsbank Road
Dalmellington
Ayrshire
KA67SN

Date: 23.10.26

Dalmellington Community Association
Receipts and Payments Account
Year ended 31st March 2026

	Note	Un-restricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Receipts					
Donations	4	2,382	-	2,382	675
Grants	4	-	25,980	25,980	65,975
Receipts from charitable activities	4	58,038	-	58,038	56,725
Total Receipts		60,420	25,980	86,400	123,375
Payments					
Charitable Activities	5	61,389	20,611	82,000	75,201
Governance Costs	5	50	-	50	50
Refurbishment Costs	5	-	1,974	1,974	47,729
Equipment	5	550	3,395	3,945	599
Total Payments		61,989	25,980	87,969	123,579
Excess of Receipts over Payments for the period		(1,569)	-	(1,569)	(204)

Dalmellington Community Association
Statement of Balances

At 31st March 2026

	Un - restricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Cash, Bank & Deposit Balances				
Balances brought forward	**39,713**	**3,000**	**42,713**	42,917
Movement in year:				
Excess of Receipts over Payments for the year	**(1,569)**	**-**	**(1,569)**	-204
Balances carried forward	**38,144**	**3,000**	**41,144**	42,713

The accounts were approved by the Trustees on

Date: 20.10.26

P Paterson ..... Chair

G Lees ..... Treasurer

Dalmellington Community Association
Notes to the Accounts

1. Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and purpose of funds
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Trustee Remuneration and Related Party Transactions
No Trustees received any remuneration during the year.

4. Analysis of Receipts

	Un-restricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025
Donations				
Cash donations	**2,382**	**-**	**2,382**	675
	2,382	**-**	**2,382**	675
Grants				
Renewable EnergyFund	**-**	**-**	**-**	40,000
9CCG Grant	**-**	**17,980**	**17,980**	18,980
SKWF Grant	**-**	**3,000**	**3,000**	3,000
DPDT Grant	**-**	**5,000**	**5,000**	3,995
	-	**25,980**	**25,980**	65,975
Charitable Activities				
Parties and Events	**20,395**	**-**	**20,395**	18,763
Lets	**37,643**	**-**	**37,643**	37,962
	58,038	**-**	**58,038**	56,725

Dalmellington Community Association
Notes to the Accounts (continued)

5. Analysis of payments

	Un-restricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Costs relating to Charitable Activities				
Salaries	**19,268**	**12,022**	**31,290**	30,149
Outgoings for Parties and Events	**16,174**	**6,049**	**22,223**	17,109
Equipment Repairs and Renewals	**2,292**	**-**	**2,292**	4,168
Fabric Repairs & Maintenance	**6,245**	**-**	**6,245**	753
Rent, Rates and Insurances	**9,222**	**2,540**	**11,762**	8,660
Heat, Light and Cleaning	**6,454**	**0**	**6,454**	13,089
Internet	**696**	**-**	**696**	647
Printing, Stationery & Postages	**594**	**-**	**594**	524
Other Expenses	**444**	**-**	**444**	102
	61,389	**20,611**	**82,000**	75,201
Governance Costs				
Independent Examination	**50**	**-**	**50**	50
	50	**-**	**50**	50
Refurbishment Costs				
LED Lights	**-**	**1974**	**1974**	0
Hall Improvements	**-**	**-**	**-**	4907
Flat Roof Renewal	**-**	**-**	**-**	42822
	-	**1,974**	**1,974**	47,729
Equipment				
Projector	**-**	**3395**	**3395**	599
Chairs	**-**	**-**	**-**	-
Blinds	**550**	**-**	**550**	-
	550	**3,395**	**3,945**	**599**