Independent Examiner's Report to the Trustees of 'Dunning Community Trust

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 1 to 2.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

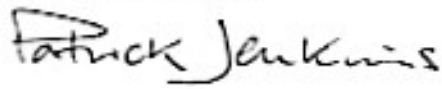
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- 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.

Name: Patrick Jenkins



Relevant Professional qualification/professional body: ACA of ICAEW

Address: 23 Latch Burn Wynd, Dunning, Perth, PH2 0SP

Date: 21/09/2026

Balance Sheet

Dunning Community Trust
Scottish Charity Number – SC038479

Statement of Balances as at 31 March 2026

Tangible Assets	**2026**	**2025**
Land	45000	45000
Current Assets		
Cash at bank and in hand	12430	13440
Other debtors		
Net Assets	57430	58440
General Funds		
Balance as at 1 April 2025	58440	58150
Surplus/deficit for year	-1010	290
Balance as at 1 April 2026	**57430**	**58440**

Signed AC Paterson Date 8-9-26.

Name AC Paterson

Treasurer Dunning Community Trust

Dunning Community Trust – Income and Expenditure 2025/26
Charity No – SC038479

Income	**2026**	**2025**
Memberships	315	395
Donations	85	105
Fundraising	0	0
Donations for firewood	45	10
Bank Interest	22.48	23
Total	**467.48**	**533**
Expenditure		
Fundraising	25	10
Printing and Posting	16	21.2
Subscriptions	0	0
Maintenance/Equipment	10	0
Professional Fees/Services	1200	0
Insurance	217.19	212.19
Donations to others	10	0
Total	1478.19	243.39
Surplus/Deficit for year	**-1010.71**	**289.61**

A Paterson — 8.9.26

A.C. PATERSON

Treasurer Dunning Community Trust.