

Dunkeld, Birnam & District Community Development Trust

SC052156



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-				-	2,309
Legacies					-	
Grants	-	67,770			67,770	71,451
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings		2			2	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	-	67,772	-	-	67,772	73,760
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	67,772	-	-	67,772	73,760
A3 Payments						
Expenses for fundraising activities		-			-	69
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	61,112	10,113			71,225	56,146
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs		360			360	
Other	-	394			394	294
					-	
A3 Sub total	61,112	10,867	-	-	71,979	56,509
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	61,112	10,867	-	-	71,979	56,509
Net receipts / (payments)	(61,112)	56,905	-	-	(4,207)	17,251
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(61,112)	56,905	-	-	(4,207)	17,251

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	61,112	(29,288)			31,824	14,566
	Surplus / (deficit) shown on receipts and payments account	(61,112)	56,905			(4,207)	17,258
						-	
						-	
	Cash and bank balances at end of year	-	27,617	-	-	27,617	31,824
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	7
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
				Total	-	-	-
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval	
		Stuart Paton		Stuart Paton		29/07/2026	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets) All grant funds received are now considered to be Restricted as the grant funder is specific on the uses of funds. This years accounts reflects this position.

An explanatory note is provided for one specific payment to the Paths Group

A savings account was set up in December 2025 with an initial transfer of £20,000. This will be drawn down as required

A number of payments are to individuals to reimburse them for payments they made on behalf of the Trust. The payments are evidenced by invoices or receipts.

Monthly payments of £2.81 to TTNC for phone services not invoiced as de minimis

The Trust holds funds for a number of local small organisations who do not have their own bank accounts. These funds are controlled by the 3rd parties with financial processes in place so are not examined as they are not Trust funds

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core Funding	Sinclair Trust	1	10,000
Core Funding	Gannochy Trust	1	17,000
Core Funding	PKC CLLD	1	4,500
Care Group Funding	PKC	12	24,853
Artisan Village	PKC	2	6,917
Press Pause Funding	Historic Environment Scotland	1	4,500
		Total	67,770

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Dunkeld, Bimam & District Community Development Trust

SC052156

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
		-			-	
		-			-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sinclair Trust	0	10,000	10,000	-
Gannochy Trust	0	17,000	17,000	17,000
PKC CLLD	0	4,500	4,500	
PKC	0	24,853	24,853	24,512
PKC	-	6,917	6,917	
Historic Environment Scotland		4,500	4,500	-
Total	-	67,770	67,770	41,512

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Connector Fees	-	25,320			25,320	23,413
Care Group	-	27,191			27,191	27,199
Youth worker	-	1,500			1,500	
LPP	-	637			637	
Admin, room bookings		2,370			2,370	5,856
Specific events		3,694			3,694	
Misc		10,513			10,513	41
					-	
					-	
					-	
Total	-	71,225	-	-	71,225	56,509

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Dunkeld, Birnam & District Community Development Trust						
	Registered charity number	SC048725						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	01	2025	to	31	12	2025	
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 - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:	<i>Robert Lindsay</i>				Date:	27 th July 2026		
Name:								
Relevant professional qualification(s) or body (if any):	MCIBS							
Address:	Duns Law							
	Spoutwells							
	Dunkeld							
	PH8 0AZ							

*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.

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

