

Independent Examiner's Report to the Trustees of Crieff & Strathearn Drovers Tryst

I report on the accounts of Crieff & Strathearn Drovers' Tryst for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms in accordance with 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) (a) to (c) 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

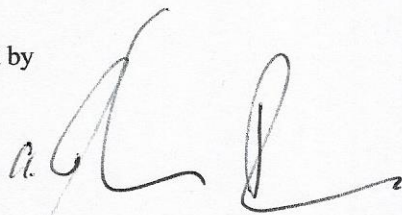
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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 by



A Johnston Brown BCom, CA
Alva
1 Dundurn Walk
St Fillans
Perthshire
PH6 2NA

Date : 29 January 2026

Crieff and Strathearn Drovers Tryst Income and Expenditure 2025

	2024	2025
Item	Cost	
<u>Liability Insurance</u>	£179.89	£183.44
	£179.89	£183.44
<u>Walk and Social Event Expenses</u>		
Entry Fees	£105.00	
Vehicle Licenses	£0.00	
Midas training	£388.00	
Mobile Phone Top Up	£0.00	
Leaders' Car Use and Taxi	£5.00	£20.00
Emergency supplies	£0.00	
Hire of Garmin Trackers		£186.84
Fuel for Minibuses	£251.18	£172.87
Mini-Bus Hire	£0.00	
	£749.18	£379.71
<u>Memberships</u>		
Scotways	£0.00	
Mountaineering Scotland	£90.00	
	£90.00	£0.00
<u>Advertising and Publicity</u>		
Posters and Flyers	£0.00	£50.30
Scottish Walks and Cycling Magazine	£192.00	
Facebook Ad	£0.00	
	£192.00	£50.30
<u>IT</u>		
IT Development	£450.00	£250.00
Website Hosting and Admin Package	£240.00	£240.00
Domain Renewal	£17.50	£17.80
	£707.50	£507.80
<u>General Admin</u>		
Artspace Rental for AMM	£26.00	£30.35
Postage	£7.84	
First Aid and other Training Course	£690.00	£740.00
Amazon Gift Voucher	£0.00	
Entertainment for Volunteers	£281.65	£298.30
Entertainment and Gifts for retiring Trustees	£0.00	
First Aid Supplies		£11.28
Ink Cartridge	£0.00	
Gift to Independent Examiner	£0.00	
	£1,005.49	£1,079.93
Total	<u>£2,924.06</u>	<u>£2,201.18</u>
Donations		
Scottish Charity Air Ambulance	£1,000.00	
Killin Mountain Rescue Team	£1,000.00	
Oban Mountain Rescue	£0.00	
Scottish Crannog Centre (Donation)	£0.00	
	<u>£2,000.00</u>	<u>£0.00</u>
Crieff and Strathearn Drovers Tryst Income		
Item		
Bookings (PayPal)	£2,690.27	£2,291.37
Bookings Cash		
Donations		
Web Ads		
Sponsorships		
Sale of First Aid Training		
Refund from Take One Media		
Sale of PLBs	£285.00	
	<u>£2,975.27</u>	<u>£2,291.37</u>
Trading Profit /Loss	<u>£51.21</u>	<u>£90.19</u>

* These figures are net of PayPal charges/refunds.

Crieff and Strathearn Drivers Tryst Assets

	2024		2025	
Bank Accounts	Start	End	Start	End
PayPal	£221.63	£161.90	£161.90	£113.27
TSB	£10,410.10	£8,633.81	£8,633.81	£8,772.63
Cash	£122.77	£0.00	£0.00	
Trading Profit/ Loss				
Donations	£51.21			
Killin Mountain Rescue		-£1,000.00		
Scottish Charity Air Ambulance		-£1,000.00		
Oban Mountain Rescue		£0.00		
	£10,754.50	£8,795.71	£8,795.71	£8,885.90

Crieff & Strathearn Drovers' Tryst

Receipts & Payments Summary

For the period from 01/01/2025 to 31/12/2025

	31/12/2025
Accounts receivable	-
Advertising sales	-
Bad debts	-
Bank charges	-
Booking fees	-
Bookings	-
Grants	-
Hairy Coo	-
Hairy Coo, on the day	-
Interest received	-
IT	507.80
Liability insurance	183.44
Merch-purchases	-
Merch-sales	-
Miscellaneous	30.35
Office supplies	-
Opening balances	-
Phone	-
Postage	-
Print & dist	-
Print design	-
Prizes	-
Publicity	50.30
Research	-
Retained earnings	-
Signage	-
Social	298.30
Social, on the day	-
Starting balance equity	-
Subs	-
Suspense	-
Training	740.00
Transport	192.87
Walks	198.12
Total Payments	2,201.18
Net increase (decrease) in cash held	90.19
Cash at the beginning of the period	8,795.71
Cash at the end of the period	8,885.90

Crieff & Strathearn Drivers' Tryst

Receipts & Payments Summary

For the period from 01/01/2025 to 31/12/2025

31/12/2025

Receipts

Accounts payable	-
Accounts receivable	-
Advertising sales	-
Bad debts	-
Bank charges	-
Booking fees	-
Bookings	2,291.37
Grants	-
Hairy Coo	-
Hairy Coo, on the day	-
Interest received	-
IT	-
Liability insurance	-
Merch-purchases	-
Merch-sales	-
Miscellaneous	-
Office supplies	-
Opening balances	-
Phone	-
Postage	-
Print & dist	-
Print design	-
Prizes	-
Publicity	-
Research	-
Retained earnings	-
Signage	-
Social	-
Social, on the day	-
Starting balance equity	-
Subs	-
Suspense	-
Training	-
Transport	-
Walks	-
Total Receipts	2,291.37

Payments

Accounts payable	-
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