CLIENT

PITLOCHRY COMMUNITY ACTION TRUST

(A Scottish Charitable Incorporated Association)

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NUMBER: SC052394

BK Plus
Chartered Certified Accountants
30 Bonnethill Road
Pitlochry
PH16 5BS

PITLOCHRY COMMUNITY ACTION TRUST

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PITLOCHRY COMMUNITY ACTION TRUST

Trustee Annual Report for the year ended 31 March 2026

Charity Name	Pitlochry Community Action Trust
Registered Charity Number	SC052394
Principal Address	76 Bonnethill Road Pitlochry Perthshire PH16 5ED
Chairperson	Judith Dingwall
Treasurer	Scott Kerr
Trustees	Alan Crombie Norman Cairns Catriona Morrison Patricia Pettie Mary Teresa Edwards Andrew Holmes (Resigned January 2026) Kathleen Scott (Resigned January 2026) Karen Allan (Resigned January 2026) Fran Norris (Resigned January 2026) Stewart Hall (Resigned April 2026) Leslie Gill (Resigned April 2026)
Independent Examiner	John McKeith CA
Bankers	The Co-operative Bank United Trust Bank

Trustees Report

Report of the Trustees for the year ended 31 March 2026

The Trustees, who are also the directors of the charity, have pleasure in presenting their report for the year ended 31 March 2026. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of lreland (FRS 102) (effective 1 January 2015).

Governing document

The Association is a SCIO (Scottish Charitable Incorporated Organisation). The purposes and administration arrangements are set out in the Constitution.

Structure and management

The trustees comprise of two office-bearers and five other trustees. Six trustees stepped down at the January 2026 AGM, two were re-elected and three new trustees were appointed; an additional trustee was co-opted to the Board in August 2026. Office-bearers met monthly in addition to a monthly meeting of all trustees.

Support to trustees and project delivery was provided by a part-time contractor shared with other development trusts in Perthshire giving an opportunity to focus on deliverable activities and take a longer-term view of the direction of travel for the Trust.

Membership, Trustee recruitment and appointment

Membership of the Association is open to those individuals who make the application for the registration of the Organisation and such other individuals or Groups as are admitted to membership under the terms of the Constitution. Trustees are recruited locally and appointed by Members at an annual general meeting, again in accordance with the provisions of the Constitution.

Objectives and Activities

The Purpose of the Trust

The Organisation has been formed for the public benefit of the community of Pitlochry following the principles of sustainable development.

The key roles of the Trust are to:

1) Advance citizenship or community development, including rural regeneration.
2) Increase the provision of educational opportunities in the community, for the advancement of arts, heritage, culture or science.
3) Advance environmental protection or improvement including:
    a. The preservation, sustainable development and conservation of the natural environment.
    b. The maintenance, improvement or provision of environmental amenities for the community.

Core activities in meeting these objectives during the period covered by this report were:

- Facilitating delivery of the aspirations highlighted in the Pitlochry Community Action Plan
- Maintaining the online platform pitlochryaction.org.uk
- Supporting the town and community groups, in particular the Pitlochry All Wheels Project.

Achievements and Performance

Community Action Plan: This document remains the core guiding document for all PCAT activities.

Pitlochry All Wheels Park: Working with volunteers from the Pitlochry All Wheels Group, PCAT secured more than £200,000 in funding for proposals to improve and extend the current skate park at the Recreation Ground. As well as working on funding applications for the project, PCAT facilitated a survey to gauge public support for the proposals, attended events as part of the community engagement work around the proposals and liaised with funders and organisations such as Perth and Kinross Council on delivery of the project.

Pitlochry Garden Share: In late 2025, representatives from Pitlochry Garden Share approached PCAT with a view to becoming a core project of the Trust. Both organisations work towards the same priorities of protecting and enhancing the environmental assets and sustainability of the area, boosting health and wellbeing, reducing social isolation and supporting volunteering efforts in the community, while establishing community growing initiatives, sharing local produce and supporting and encouraging volunteering in the community; these were all identified as priorities in the Community Action Plan. PGS was set up to contribute to the delivery of those priorities. PGS will retain its own identity, logo and online presence but will come under the auspices of PCAT in terms of financial administration and other core support as and when required.

Partnership working: We worked with a number of partners as part of efforts to facilitate delivery of the aspirations identified in the Pitlochry Community Action Plan. Examples of this include PCAT's support of The Heartland Festival to facilitate community engagement, volunteer recruitment, litter picking and donations to local groups, and PCAT's ongoing support of the Pitlochry Town Hall Group to develop the building as a viable events venue. In addition, PCAT appealed for support from local businesses and volunteers for a short film, Caterhaugh, which was made and produced by a team of Scottish practitioners and was filmed entirely in Pitlochry during the first week of March. PCAT also led the town's bid to become the UK Town of Culture 2028. Nearly 400 applications to the inaugural competition were received, and although Pitlochry's bid was ultimately unsuccessful, the experience of taking part was worthwhile in terms of strengthening partnerships locally.

Housing: Following an away day, investigating solutions to the affordable housing issues facing key workers and young people in Pitlochry was identified as a priority for PCAT. A considerable amount of work has gone into this, and good working relationships have been developed with the relevant officers at Perth and Kinross Council, Communities Housing Trust, and other neighbouring development trusts that are also working on addressing the housing crisis locally. It is acknowledged that this is a long-term initiative.

Environment and Sustainability: The Environment and Sustainability group met regularly in 2025 to explore the possibility of a community energy project in collaboration with other groups and organisations in the region, and a reuseable cup / glasses pilot project. We were deeply saddened by the sudden passing of friend and colleague Martin Mathers who was an irreplaceable member of the environmental community.

Events: PCAT attended a number of events in the community, including the Rotary Club's Make A Difference day, Pitlochry Highland Games, Pitlochry Market, The Enchanted Forest preview night and the Christmas Tree Festival. Several Trustees also volunteered at the Heartland Festival. Attendance at these events helps to raise the profile of PCAT and the work it is doing and has helped attract new members.

Community Support: We continue to support local groups and the wider community in a variety of ways. These include providing advice on funding applications and other matters such as governance, sharing information, design work, and signposting volunteer and community engagement opportunities. This support secured the future of at least one community organisation.

Funding: In the period covered by this report, funding was received from the following sources:

- The Gannochy Trust
- The Enchanted Forest
- SSE Renewables Sustainable Development Fund
- Andie Millar's Trust

- Pitlochry Inner Wheel
- Coorie in the Corner
- The Heartland Festival
- Perth and Kinross Council
- Pitlochry New Year Street Party
- Pitlochry Co-op

***Communications and Marketing*:** Extensive use is made of social media and the Trust's website is continually updated to keep members and the public informed of developments and local activities. Articles highlighting some Trust achievements also appeared in local newspapers. Monthly updates are included in local publications Pitlochry Life and The Quair and regular updates were provided at the Pitlochry and Moulin Community Council public monthly meetings.

Future Plans for 2026 - 2027

Key activities for 2026/27 are:

- Continue to progress the aspirations in the Community Action Plan and reviewing / updating the document
- Support the Pitlochry Garden Share initiative to grow and develop in line with the aspirations set out in the Community Action Plan
- Explore the possibility of establishing a town centre base for PCAT incorporating a community information point and retail area
- Support the improvement and enhancement of the current skate park in Pitlochry into an all-wheels facility that is accessible to all
- Lead on the development of a programme of events in 2028 to mark the 300th anniversary of the building of General Wade's road, creating the town we now know as Pitlochry
- Continue to support the development of the school community campus
- Continue to improve the general ambience of the town centre
- Continue to explore affordable housing provision in the area for key workers
- Increase community engagement and volunteer participation by signposting opportunities
- Develop new income streams for PCAT and community projects to diversify funding sources.

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which should disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements have been properly prepared from the records of the Charity, are in agreement therewith and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Association's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by



Scott Kerr (Treasurer with effect from May 2026)

General Fund

Receipts and Payments Account
for the year ended 31 March 2026

	Restricted Fund 2026 £	Unrestricted Fund 2026 £	Total 2026 £	Total 2025 £
RECEIPTS				
Donations	-	3,702	3,702	1,050
Grant funding	119,714	17,900	137,614	67,760
Membership	-	-	-	-
Fundraising income	-	-	-	-
	119,714	21,602	141,316	68,810
PAYMENTS FOR CHARITABLE ACTIVITIES				
Staffing costs	15,144	-	15,144	27,600
Membership	-	50	50	117
Administrative costs	-	233	233	285
Town Hall fee	12,690	-	12,690	16,680
Project costs	12,176	2,024	14,200	11,646
Venue hire	-	545	545	475
Promotional expenses	-	-	-	728
Insurance	-	239	239	200
	40,010	3,091	43,101	57,731
GOVERNANCE COSTS				
Independent examiner's fee	-	330	330	240
	40,010	3,421	43,431	57,971
Net receipts/(payments)	79,704	18,181	97,885	10,839
Transfers between funds	12,642	(12,462)	0	0
Surplus/(deficit) for period	92,166	5,719	97,885	10,839

All amounts relate to continuing operations. There were no recognised gains and losses other than the surplus for the financial period reported above.

Statement of Balances as at 31 March 2026

	Restricted Fund 2026 £	Unrestricted Fund 2026 £	Total 2026 £	Total 2025 £
General fund				
Balance as at 1 April 2025	10,071	9,733	19,804	8,965
Surplus/deficit for period	92,166	5,719	97,885	10,839
Balance as at 31 March 2026	102,237	15,452	117,689	19,804

Represented by:

Current assets		
The Co-operative Bank	117,689	19,804
Cash in hand	-	-
	117,689	19,804

Approved by the Trustees on 30 September 2026 and signed on its behalf by:

Judith Dingwall Chairperson Judith M Dingwall

Scott Kerr Treasurer Scott Kerr

Notes to the Accounts
for the year to 31 March 2026

1. **Accounting policies**

   (a) *basis of accounting*

   The financial statements have been prepared under the historical cost convention.

   (b) Income is included in the financial statements when received and entered in the accounting records (i.e., under the cash basis).

   (c) Expenditure is charged to the receipts and payments account on an as paid basis (i.e., under the cash basis).

   (d) The Charity is not registered for Value Added Tax purposes.

2. **Remuneration/reimbursement of expenses**

   No remuneration was paid to any Office Bearer or Committee member in the period.

3. **Funds**

   The nature and purpose of each fund is as follows:

   General fund

   This comprises donations, fund raising proceeds and bank interest received that will be spent on the primary objects of the Charity.

   Restricted fund

   This comprises the balance of funds yet to be spent as part of the Skate Park project.

Independent Examiner's Report to the members of Pitlochry Community Action Trust.

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 5.

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 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 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 opinion on 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 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.

John McKeith

John McKeith CA
BK Plus Chartered Certified Accountants
30 Bonnethill Road,
Pitlochry
PH16 5BS

30 September 2026