Daviot Community Trust	Charity No	SC041081
	Company No	SC347285

Annual accounts for the period

Period start date	1st. Sept. 24	To	Period end date	31-Aug-25

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	994	-	-	994	1,414
Charitable activities	S02		-	-	-	867
Other trading activities	S03	-	-	-	-	-
Investments (Bank Interest)	S04	275	-	-	275	533
Separate material item of income	S05	193	12,700	-	12,893	
Other (earmarked for village flowers)	S06		557	-	557	167
Total	S07	1,462	13,257	-	14,719	2,981
Expenditure (Notes 4)						
Expenditure on:						
Raising funds	S08	30	-	-	30	-
Charitable activities	S09	1,224	-	-	1,224	3,403
Separate material expense item	S10	319			319	
Other - Depreciation	S11	918	-	-	918	944
Total	S12	2,491	-	-	2,491	4,347
Net income/(expenditure) before tax for the reporting period	S13	- 1,029	13,257	-	12,228	- 1,366
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 1,029	13,257	-	12,228	- 1,366
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 1,029	13,257	-	12,228	- 1,366
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 1,029	13,257	-	12,228	- 1,366
Reconciliation of funds:						
Total funds brought forward	S23	28,995	-	-	28,995	30,361
Total funds carried forward	S24	27,966	13,257	-	41,223	28,995

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Daviot Community Trust	Charity No	SC041081
	Company No	SC347285
	As at	31-Aug-25

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets	B01	-	-	-	-	
Tangible assets	B02	13,127	-	-	13,127	14,045
Heritage assets	B03	40,000	-	-	40,000	40,000
Investments	B04	-	-	-	-	-
Total fixed assets	B05	53,127	-	-	53,127	54,045
Current assets						
Stocks	B06	-	-	-	-	-
Debtors	B07	-	-	-	-	-
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 5)	B09	16,339	13,257	-	29,596	16,450
Total current assets	B10	16,339	13,257	-	29,596	16,450
Creditors: amounts falling due within one year (Note 6)	B11	-	-	-	-	
Net current assets/(liabilities)	B12	16,339	13,257	-	29,596	16,450
Total assets less current liabilities	B13	69,466	13,257	-	82,723	70,495
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	69,466	13,257	-	82,723	70,495
Funds of the Charity						
Endowment funds	B17	-			-	-
Restricted income funds	B18		13,257		13,257	-
Unrestricted funds	B19	69,466		-	69,466	70,495
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	69,466	13,257	-	82,723	70,495

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

	Date of approval
	10/5/26
DAVID A. BECKETT	**Print name**

Signature of director authenticating accounts being sent to Companies House

	Date of approval
W. Sinclair	
WILLIAM SINCLAIR	**Print name**

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*	✓	* -Tick as appropriate
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**No transition adjustments were required.**

Note 2 **Accounting policies**

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	994	-	-	994	1,414
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	12,700	-	12,700	
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	-
	Total	994	12,700	-	13,694	1,414
Charitable activities:	Chris Smith Memorial Run and assoc.activities	-	-	-	-	-
	Biathlon, Races and associated acivities		-	-	-	867
		-	-	-	-	-
	Other		-	-	-	167
	Total	-	-	-	-	1,034
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	275	-	-	275	533
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	275	-	-	275	533
Separate material item of income	SSEN Wayleave payment	193	-	-	193	-
	Legacy donation for village flower displays	-	353	-	353	-
	Pub Quiz fundraiser for village flower displays	-	204	-	204	-
		-	-	-	-	-
	Total	193	557	-	750	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		1,462	13,257	-	14,719	2,981

Other information:

All income in the prior year was unrestricted. YES

Note 4 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	30	-	-	30	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Chris Smith Memorial Run/assoc. activities	-	-	-	-	-
	Total expenditure on raising funds	30	-	-	30	-
Expenditure on charitable activities	Hire of equip./services/repairs/plants		-	-	-	2,510
	Construction Materials/consumables	72	-	-	72	355
	Insurances	545	-	-	545	454
	Administrative Exps. & Sundry	353	-	-	353	84
	Total expenditure on charitable activities	970	-	-	970	3,403
Separate material item of expense	Planning Applicn.costs re solar panels	573	-	-	573	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	573	-	-	573	-
Other	Depreciation on tangible assets	918	-	-	918	944
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	918	-	-	918	944
TOTAL EXPENDITURE		2,491	-	-	2,491	4,347

Note 5 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	29,595	16,450
Other	-	-
Total	29,595	16,450

Note 6 Creditors and accruals

Analysis of creditors

	Amounts falling due		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-		
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name Daviot Community Trust
Registered charity number	**SC041081**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	9	2024	to	31	8	2025

Set out on pages (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

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.

Signed:**	J J Clark	**Date:**	10 May 2026
Name:	Jonathan Clark		
Relevant professional qualification(s) or body (if any):	Member of the Institute of Chartered Accountants of Scotland		
Address:	Craigshannoch House 4 Craigshannoch Road Daviot AB51 0NQ		

*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.
** OSCR will accept digital or typed signatures

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	

Note 7 **Charity funds**

7.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* ***Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	U	General maintenance fund	30,495	14,719	- 2,491	-	-	42,723
General Reserve	U	Tangible depreciating assets	-	-	-	-	-	-
Land valuation Reserve	PE	Land held in terms Sect 75 Agreement	40,000	-	-	-	-	40,000
		Total Funds as per balance sheet	70,495	14,719	- 2,491	-	-	82,723

7.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include
**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	U	General maintenance fund	31,861	2,981	- 4,347	-	-	30,495
General Reserve	U	Tangible depreciating assets	-	-	-	-	-	-
Land valuation Reserve	PE	Land held in terms Sect 75 Agreement	40,000	-	-	-	-	40,000
			-	-	-	-	-	-
		Total Funds as per balance sheet	71,861	2,981	- 4,347	-	-	70,495