

DALMELLINGTON PARISH DEVELOPMENT TRUST

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026**

**Company Registration No. SC619447 (Scotland)
Charity Registration No. SC050684 (Scotland)**

DALMELLINGTON PARISH DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Shirley Anderson Mr Rae Smith Ms Elaine Stewart Mr Andrew Filson Mr Lee Orr Mr Charles Paterson Ms Lyndy Renwick
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Charity number (Scotland)	SC050684
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Company number	SC619447
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Registered office	38 Ayr Road Dalmellington Ayrshire KA6 7SJ
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Independent examiner	Neil Reid FCCA Dains Accountants 30 Miller Road Ayr Ayrshire KA7 2AY
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Bankers	Royal Bank of Scotland Ayr Chief Office 30 Sandgate Ayr Ayrshire KA7 1BY
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DALMELLINGTON PARISH DEVELOPMENT TRUST

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DALMELLINGTON PARISH DEVELOPMENT TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2026

The trustees present their annual report and financial statements for the year ended 31 January 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company has been formed to benefit principally the community of Dalmellington Parish which comprises the areas of Bellsbank, Burnton, Dalmellington and Waterside with the following objectives:

1. The advancement of community development (including the advancement of rural regeneration) principally within the Community
2. The advancement of arts, heritage, culture or science
3. Advancement of environmental protection or improvement including preservation and conservation of the natural environment, the promotion of sustainable development, the maintenance, improvement or provision of environmental amenities for the community and the preservation of buildings or sites of architectural, historic or other importance to the community
4. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. Community and the public at large with the object of improving the conditions of life of the Community, and
5. Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes but only to the extent that the above purposes are consistent with furthering the achievement of sustainable development.

Achievements and performance

Significant activities and achievements against objectives

The charity been busy during this year and continues to employ two part time Development Officers funded by South Kyle Wind Farm. £50k was made available to the charity from South Kyle Community Benefit Fund during the financial year 2025/26 and the full amount will be distributed to various community groups and organisations between September 2025 and August 2026. A total of £34k was made available from the South Kyle Training and Education Fund during the Financial year 2025/26 with £4K ringfenced for group training this also included an additional £15K for Training & Education during 2025/26. This funding was available from September 2025 and will be available on a rolling application basis until August 2026 for training courses provided by the Trust and distribution to the local community for Education, Training and Employability purposes and opportunities. The Trust continues to work towards regeneration in the community through the development and promotion of tourism, Development Officers are working on a Strategic Project with the 9CCG, ARPG, Patna community and Brockwell Energy to this end. In February 2025 the Trust purchased the Kirk O' the Covenant Building for the community at a cost of £105K, funded by South Kyle Community Benefit Flagship funds. The Trust completed the construction of the new Community All Inclusive Cycle track and launched this for community use in September 2025. This cycle track has been used for a case study by East Ayrshire Council to highlight the benefits of community health and wellbeing and supporting the use of Active Travel routes. This facility has been well received and utilised by the community. The Development Officers have secured a total of £203,728 in matching funding for various projects during the last year.

Through its projects, the Trust has met a number of priorities within the Local Community Action Plan during the past year.

DALMELLINGTON PARISH DEVELOPMENT TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

Financial review

The charity received income of £485k in the year (2025 - £456k) and had expenses of £199k (2024 - £157k) giving a surplus of £286k for the year (2025 - £299k). There was also £459k of capital spend during the year.

Closing reserves amounted to £3,064 of unrestricted funds and £756k of restricted funds. Included within the restricted funds was £613k of fixed assets.

Reserves policy

Cash reserves equivalent to six months operating costs for protection of core work should be held in the Current account. As the Reserves increase an Investment Account will be considered after taking professional advice as set out in this policy. Two x Development Officer Salaries including oncosts and Local Community Funds are Restricted Income and therefore not included in Reserve funds. This Reserves Policy will be reviewed quarterly.

Plans for future periods

The Trust continues to administer the South Kyle Community Benefit Fund. Funding continues to be agreed at £50,000/annum Community fund and £15,000/annum Training & Education Fund. The charity is planning to continue to host a variety of training courses open to the full community to enhance employability. The Charity is currently working on a strategic project with the 9CCG, ARPG, Patna community and Brockwell Energy on a project to develop the ARPG Heritage steam railway, a Visitors Centre and Outdoor Museum. This is a phased long-term project that will enable tourism to develop in the area. The Trust is currently working on the refurbishment of Dalmellington Sports Pavilion. The Pavilion will host Craigmark Burstonians FC toilets and changing facilities as well as a separate accessible toilet for cycle track users and separate community changing facility. This project is expected to be completed by May 2026. The Pavilion project is being funded with a mixture of South Kyle Community Benefit flagship funding and a variety of match funding, financial details will be available on completion.

Structure, governance and management

The charity is a company limited by guarantee and governed by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss Shirley Anderson

Mr Rae Smith

Ms Elaine Stewart

Mr Andrew Filson

Mr Lee Orr

Mr Charles Paterson

Ms Lyndy Renwick

Recruitment and appointment of trustees

The maximum number of directors shall be ten; out of that number, no more than 7 shall be Member Directors and no more than 3 shall be Co-opted Directors. At any given time, directors who are also Ordinary Members must form a majority of the total number of directors in office. The minimum number of directors shall be four, of whom a majority must be Member Directors.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a Director by a decision of the Directors.

In addition the board may appoint any individual (providing they are willing to act) to be a director (a "Co-opted Director") on the basis that:

- a. they have specialist experience and/or skills which could be of assistance to the board; or
6. they are in a position to bring an additional perspective (e.g. a young person's perspective) to the work of the board.

DALMELLINGTON PARISH DEVELOPMENT TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JANUARY 2026**

The trustees' report was approved by the Board of Trustees.



Miss Shirley Anderson
Trustee

26 August 2026

DALMELLINGTON PARISH DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DALMELLINGTON PARISH DEVELOPMENT TRUST

I report on the financial statements of the charity for the year ended 31 January 2026, which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Dalmellington Parish Development Trust for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

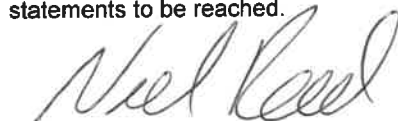
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Neil Reid FCCA

Dains

Accountants

30 Miller Road

Ayr

Ayrshire

KA7 2AY

Date: 9/9/26



Dains is a trading name of William Duncan + Co. Ltd

DALMELLINGTON PARISH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Charitable activities	3	980	482,074	483,054	1,560	454,815	456,375
Investments	4	2,112	-	2,112	128	-	128
Total income		<u>3,092</u>	<u>482,074</u>	<u>485,166</u>	<u>1,688</u>	<u>454,815</u>	<u>456,503</u>
Expenditure on:							
Charitable activities	5	480	198,963	199,443	1,280	156,194	157,474
Total expenditure		<u>480</u>	<u>198,963</u>	<u>199,443</u>	<u>1,280</u>	<u>156,194</u>	<u>157,474</u>
Net income and movement in funds		2,612	283,111	285,723	408	298,621	299,029
Reconciliation of funds:							
Fund balances at 1 February 2025		452	473,182	473,634	44	174,561	174,605
Fund balances at 31 January 2026		<u>3,064</u>	<u>756,293</u>	<u>759,357</u>	<u>452</u>	<u>473,182</u>	<u>473,634</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DALMELLINGTON PARISH DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 JANUARY 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	13		612,784		167,760
Current assets					
Cash at bank and in hand		191,201		438,736	
Creditors: amounts falling due within one year	14	(44,628)		(132,862)	
Net current assets			146,573		305,874
Total assets less current liabilities			759,357		473,634
The funds of the charity					
Restricted income funds	17		755,813		473,182
Unrestricted funds	18		3,544		452
			759,357		473,634

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 August 2026

Shirley Anderson

Miss Shirley Anderson
Trustee

Company registration number SC619447 (Scotland)

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

1 Accounting policies

Charity information

Dalmellington Parish Development Trust is a private company limited by guarantee incorporated in Scotland. The registered office is 38 Ayr Road, Dalmellington, Ayrshire, KA6 7SJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are awarded, providing entitlement, certainty and measurement can be confirmed.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Bike Track	20 years
Fixtures and fittings	25% straight line basis
Computers	33.3% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Community Projects						
Performance related grants	500	482,074	482,574	1,200	454,815	456,015
Charitable rental income	480	-	480	360	-	360
	<u>980</u>	<u>482,074</u>	<u>483,054</u>	<u>1,560</u>	<u>454,815</u>	<u>456,375</u>

Performance related grants analysis

	Community Projects 2026 £	Community Projects 2025 £
Foundation Scotland	297,563	437,000
9CCG	-	15,605
East Ayrshire Council	159,643	3,410
SP Transmission	4,669	-
Ashleigh Rooney	145	-
Cyclists Touring Club	20,554	-
	<u>482,574</u>	<u>456,015</u>

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	<u>2,112</u>	<u>128</u>

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

5 Expenditure on charitable activities

	Community Projects 2026 £	Community Projects 2025 £
Direct costs		
Staff costs	50,745	49,729
Depreciation and impairment	14,021	2,497
Project Research and Feasibility	1,865	4,692
Repairs	3,757	-
Training Costs	3,075	5,285
Advertising	1,213	694
Insurance	1,274	157
	<u>75,950</u>	<u>63,054</u>
Grant funding of activities (see note 6)	104,635	77,380
Share of support and governance costs (see note 7)		
Support	13,264	13,272
Governance	5,594	3,768
	<u>199,443</u>	<u>157,474</u>
Analysis by fund		
Unrestricted funds	480	1,280
Restricted funds	198,963	156,194
	<u>199,443</u>	<u>157,474</u>

6 Grants payable

	Community Projects 2026 £	Community Projects 2025 £
Grants to institutions:		
Local community grants	<u>104,635</u>	<u>77,380</u>

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DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

7 Support costs allocated to activities

	Community Projects 2026 £	Total 2025 £
Finance costs	69	-
ICT costs	234	557
Premises costs	11,840	10,770
Stationery and postage	504	706
Travel expenses	226	410
Staff Training	-	300
Sundry expenses	391	529
Governance	5,594	3,768
	<u>18,858</u>	<u>17,040</u>

	2026 £	2025 £
Governance costs comprise:		
Independent examination fees	2,400	2,460
Accountancy	732	1,308
Legal and professional	2,462	-
	<u>5,594</u>	<u>3,768</u>

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,400	2,460
Depreciation of owned tangible fixed assets	14,021	2,497
	<u>16,421</u>	<u>4,957</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Charitable activities	<u>2</u>	<u>2</u>

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

10 Employees	(Continued)	
Employment costs	2026 £	2025 £
Wages and salaries	48,923	47,826
Other pension costs	1,822	1,903
	<u>50,745</u>	<u>49,729</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Assets under construction £	Bike Track £	Fixtures and fittings £	Computers £	Total £
Cost						
At 1 February 2025	91,356	76,039	-	-	3,006	170,401
Additions	105,000	352,257	-	1,578	210	459,045
Transfer	-	(428,296)	428,296	-	-	-
	<u>196,356</u>	<u>-</u>	<u>428,296</u>	<u>1,578</u>	<u>3,216</u>	<u>629,446</u>
Depreciation and impairment						
At 1 February 2025	1,827	-	-	-	814	2,641
Depreciation charged in the year	3,927	-	8,923	140	1,031	14,021
	<u>5,754</u>	<u>-</u>	<u>8,923</u>	<u>140</u>	<u>1,845</u>	<u>16,662</u>
At 31 January 2026	<u>196,356</u>	<u>-</u>	<u>428,296</u>	<u>1,578</u>	<u>3,216</u>	<u>629,446</u>
Carrying amount						
At 31 January 2026	<u>190,602</u>	<u>-</u>	<u>419,373</u>	<u>1,438</u>	<u>1,371</u>	<u>612,784</u>
At 31 January 2025	<u>89,529</u>	<u>76,039</u>	<u>-</u>	<u>-</u>	<u>2,192</u>	<u>167,760</u>

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

13 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		539	488
Deferred income	14	-	120,000
Other creditors		371	354
Accruals		43,718	12,020
		<u>44,628</u>	<u>132,862</u>

14 Deferred income

	2026 £	2025 £
Other deferred income	-	120,000
	<u>-</u>	<u>120,000</u>

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	-	120,000
	<u>-</u>	<u>120,000</u>
Movements in the year:		
Deferred income at 1 February 2025	120,000	-
Released from previous periods	(120,000)	-
Resources deferred in the year	-	120,000
	<u>-</u>	<u>120,000</u>
Deferred income at 31 January 2026	-	120,000
	<u>-</u>	<u>120,000</u>

15 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,822	1,903
	<u>1,822</u>	<u>1,903</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2025 £	Incoming resources £	Resources expended £	At 31 January 2026 £
Bike Track	271,858	180,197	(9,164)	442,891
Property fund	89,528	-	(1,827)	87,701
Training fund	359	54,833	(15,899)	39,293
Community fund	68,904	55,625	(92,916)	31,613
Development Workers fund	42,533	66,750	(66,170)	43,113
Church Building Fund	-	120,000	(10,327)	109,673
Jubilee Path	-	4,669	(2,660)	2,009
	<u>473,182</u>	<u>482,074</u>	<u>(198,963)</u>	<u>756,293</u>
Previous year:	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
Bike Track	-	272,000	(142)	271,858
Property fund	91,356	-	(1,828)	89,528
Training fund	10,428	15,000	(25,069)	359
Community fund	36,500	90,000	(57,596)	68,904
Development Workers fund	36,277	74,405	(68,149)	42,533
Church Building Fund	-	3,410	(3,410)	-
	<u>174,561</u>	<u>454,815</u>	<u>(156,194)</u>	<u>473,182</u>

Bike Track - Includes Funds received from Coalfield Communities Landscape Partnership (CCLP) and East Ayrshire Council to develop and build a new inclusive Bike Track in Dalmellington, construction work on this project finished in the year and this is represented by Bike Track at note 13.

Property fund - This fund includes money received from Foundation Scotland and Dunaskin Bowling Club to contribute to the purchase of the Freehold Property that was purchased. The balance represents the net book value of the property.

Training fund - This money has to be used by the charity for training courses or award businesses or individuals to running training courses.

Community fund - This fund has to be used to award grants out to businesses or individuals.

Development Workers fund - This fund has to be used to staff wages and any overheads to support the staff work within the charity.

Church Building fund - This was funds received to look at the feasibility of acquiring the Kirk O' the Covenant church building.

Jubilee Path - This was funds received to carry out repair works on the Jubilee paths.

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2025 £	Incoming resources £	Resources expended £	At 31 January 2026 £
General funds	452	3,092	(480)	3,064
	<u>452</u>	<u>3,092</u>	<u>(480)</u>	<u>3,064</u>
Previous year:	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	44	1,688	(1,280)	452
	<u>44</u>	<u>1,688</u>	<u>(1,280)</u>	<u>452</u>

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 January 2026:			
Tangible assets	3	612,781	612,784
Current assets/(liabilities)	3,061	143,512	146,573
	<u>3,064</u>	<u>756,293</u>	<u>759,357</u>
	<u>3,064</u>	<u>756,293</u>	<u>759,357</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 January 2025:			
Tangible assets	-	167,760	167,760
Current assets/(liabilities)	452	305,422	305,874
	<u>452</u>	<u>473,182</u>	<u>473,634</u>
	<u>452</u>	<u>473,182</u>	<u>473,634</u>

19 Related party transactions

DALMELLINGTON PARISH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

19 Related party transactions

(Continued)

Board members declare any potential conflicts of interest where the director/trustee of the charity has a connection with the individual or organisation making a grant application. In these instances the Board Member in question leaves the room and takes no part in the decision making process.

The following interests were declared in the year relating to grant applications:

- Shirley Anderson declared an interest in an application from Zac Dixon for which £180 was awarded. (2025 - £558)
- Lee Orr declared an interest in an application from Craigmark Burntonians FC for which £2,557 was awarded. (2025 - £3,500)
- Elaine Stewart declared an interest in an application from the Zone Initiative for which £4,780 was awarded. (2025 - £3,050)
- Shirley Anderson and Rae Smith declared an interest in an application from Dalmellington Community Council for which £1,244 was awarded. (2025 - £3,976)
- Rae Smith declared an interest in an application from Dalmellington Community Association for which £3,000 was awarded. (2025 - £8,060)
- Elaine Stewart declared an interest in an application from the Doon Valley Amateur Boxing Club for which £2,500 was awarded. (2025 - £1,800)
- Andrew Filson declared an interest in an application from Loch Doon Rowing Club for which £677 was awarded (2025 - £Nil).

£8,885 was also paid to Dalmellington Community Association for hire or space and training events. As noted above Rae Smith has a connection to Dalmellington Community Association.