

Dundee Photographic Society

Scotland · Charity number SC002594

Details

Status	Active
Legal form	Unincorporated association
Registered	1973-04-30
Register	View on the OSCR register

Contact

Address	15 Harefield Avenue Dundee DD3 6AU
Website	www.dps-online.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: Dundee Photographic Society is there to provide help and guidance to those who wish to become better photographers. Everyone involved provides friendship as well as help to those who may be new to photography and help them progress in the art. No-one knows it all and by being part of the Society provides a wealth of information and techniques as well providing support for those willing to move out of their comfort zone and try something different. By our members taking an active part competitively allows them the opportunity for their work to be assessed independently with encouraging feedback to assist them in their journey to becoming better photographers. We hold regular talks covering all genres of photography as well as how images presented have been achieved. Competitions are all part of this as well helping members improve as well as setting them challenges. In our midst we have members with national and international qualifications.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Society shall have for its principal object the advancement of the art and science of photography in all its branches, and in pursuance of this object, the Society may: (a) acquire or lease premises to be used as club-rooms. (b) purchase or hire photographic apparatus and other equipment. (c) purchase books, periodicals and other publications appertaining to photography and kindred subjects. (d) promote, and join with others in promoting photographic meetings, lectures and discussions, exhibitions, demonstrations and competitions.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£10,021	£6,306	-	0
2025-03-31	£9,931	£7,597	-	0
2024-03-31	£10,618	£15,814	-	0
2023-03-31	£10,546	£8,935	-	0
2022-03-31	£7,594	£3,857	-	0
2021-03-31	£7,819	£3,516	-	0

Accounts

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

Dundee Photographic Society

SC002594

Period start date

Day

Month

Year

01

April

2025

to

Period end date

Day

Month

Year

31

March

2026

1 - 3

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**:

P W Owen

Date:

9 April 2026

Name:

Philip W Owen

Relevant professional qualification(s) or body (if any):

Chartered Accountant

Address:

80 West Street

Newport-on-Tay

Fife DD6 8HP

Dundee Photographic Society

SC002594



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	April	2025		31	March

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	4,490	-	-	-	4,490	4,906
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	5,531	-	-	-	5,531	5,026
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
A1 Sub total	10,021	-	-	-	10,021	9,932
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	10,021	-	-	-	10,021	9,932
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	6,306	-	-	-	6,306	7,597
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	6,306	-	-	-	6,306	7,597
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	6,306	-	-	-	6,306	7,597
Net receipts / (payments)	3,715	-	-	-	3,715	2,335
A5 Transfers to / (from) funds						
	-	-	-	-	-	-
Surplus / (deficit) for year	3,715	-	-	-	3,715	2,335

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	29,848	-	-	-	29,848	27,513
	Surplus / (deficit) shown on receipts and payments account	3,715	-	-	-	3,715	2,335
		-	-	-	-	-	-
		-	-	-	-	-	-
	Cash and bank balances at end of year	33,563	-	-	-	33,563	29,848
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Alliance Witan (13117)		156,879	152,157
	SJP (1362)		16,289	13,307
	SJP Global Equity L Inc (11931)		40,255	34,886
	RIT Capital (3131)		66,751	59,364
			-	-
		Total	280,174	259,714

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Digi Projectors & Laptop			2,040	2,550
	Audio Equipment			4,480	5,600
	Gift Aid Recovery			756	844
	Powered Screen			1,364	1,516
	Calibrator			70	76
	Mobile WiFi			50	58
	Exhibition Frames			363	404
				-	-
		Total	-	9,123	11,048

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			-	-
			-	-
			-	-
			-	-
			-	-
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			0	0
			0	0
			0	0
		Total	-	-

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

Signature*

Print Name

Date of approval

<i>S G Dodd</i>	Stewart Dodd	01 April 2026

Dundee Photographic Society

SC002594

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 £
Subscriptions	3,559				3,559	3,921
Tax Refund	846				846	897
Donations	85				85	88
					-	
Total	4,490	-	-	-	4,490	4,906

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	
				-	
				-	
				-	
Total	-	-		-	-

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 £
Speakers	1,389				1,389	1,581
Competitions & exhibitions	853				853	717
Website & internet	505				505	1,019
SPF & other affiliations	405				405	425
Room hire & insurance	2,716				2,716	3,008
Trophy engraving & consumables	245				245	212
Printing, postage & stationary	162				162	166
Equipment purchases	-				-	455
Misc	31				31	14
	-				-	-
	-				-	-
Total	6,306	-	-	-	6,306	7,597

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	April	2025		31	March	2026

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

Dundee Photographic Society

SC002594

15 Harefield Avenue

Dundee

Postcode DD3 6AU

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ken McAra	President		Membership
2	Heather Maclean	Vice President		Membership
3	John Edward	Secretary		Membership
4	Stewart Dodd	Treasurer		Membership
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution, Rules and Byelaws, updated and amended at AGM 17 April 2023.

Trustee recruitment and appointment

By nomination and election by and from the membership of the Society at the Annual General Meeting. In the event of a vacancy arising during the year a replacement may be co-opted to the Council, subject to election at a subsequent Annual General Meeting.

Objectives and activities

Charitable purposes

The advancement of the art and science of photography and all its genres. (Constitution).

Summary of the main activities in relation to these objects

By joining others in promoting photographic meetings, lectures and discussions, exhibitions demonstrations, and competitions. (Constitution)

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Society membership has been in steady decline since Covid 19. Current membership is currently 83, which is a significant drop from 134 pre-Covid. We are trying to address this situation through promoting the Society at every opportunity that avails, either through the local paper or various social media channels.

It is becoming increasingly difficult to recruit younger members to the Society and most of our members are either of pensionable age or coming up to that age, something we are trying to address.

We held 29 meetings during the session and had 9 speakers delivering on a variety of subject matter from differing genres of photography.

We have also held our annual exhibition in the city, which is becoming increasingly difficult to find exhibition space with a big footfall.

Various competitions have been held internally and externally with involvement with both the SPF and PAGB and have been well supported throughout the session.

Some members are entering salons both nationally and internationally with regular success, which is to be commended and helps raise the profile of the Society either through the Federation Internationale de L'Art.

Financial review

Brief statement of the charity's policy on reserves

We are fortunate to have investments that the Society holds which facilitate the acquisition or letting of alternative meeting rooms should the need arise. In the meantime, the income accrued from the investments helps to offset the running costs of the Society.

Details of any deficit

We have no financial deficit this year and have accrued a surplus.

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Date

	
Kenneth McAra	Stewart Dodd
President	Treasurer
13 April 2026	13 April 2026