Trossachs Community Trust

Scotland · Charity number SC031641

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2001-05-04
Register	View on the OSCR register

Contact

Address	The Old Trossachs School Glen Finglas Road Brig O'Turk Callander Perthshire FK17 8HT
Website	trossachs.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: The advancement of community development (including the advancement of rural regeneration) principally within the Trossachs Community Council area but only to the extent that the above proposes are consistent with furthering the achievement of sustainable development. Trossachs Community Trust's overall aim is to help enhance & sustain a diverse community which looks after its environment and celebrates its heritage.

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

Objectives: a) to provide, in the interests of social welfare, facilities for recreation and other leisure time activity available to the public at large within the village of Brig O'Turk and the surrounding landward area so far as lying within the boundaries of the Trossachs Community Council association ('the Operating Area') - with a view to improving their conditions of life. b) to relieve poverty among the residents of the Operating Area. c) to advance education and to promote training programmes and opportunities for the benefit of the residents of the Operating Area particularly among young people and the unemployed. d) to promote and/or preserve the environment for the benefit of the general public. e) to promote trade and industry for the benefit of the general public. f) to provide or assist in the provision of housing for people in necessitous circumstances within the Operating Area. g) to promote, establish and operate other schemes of a charitable nature for the benefit of the community within the Operating Area.

Geography

- **Main operating location:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£2,109	£11,249	-	0
2024-05-31	£15	£34,526	-	0
2023-05-31	£39,186	£25,293	-	0
2022-05-31	£142,802	£12,848	-	0
2021-05-31	£121,218	£11,552	-	0

Accounts

TINDELL, GRANT & Co
Accountants

Registered number
SC218852

Charity number
SC031641

TROSSACHS COMMUNITY TRUST

Report and Financial Statements

31 May 2025

TROSSACHS COMMUNITY TRUST
Company Information

Trustees
Timothy Messeder
Elizabeth Maxwell
Hamish Thomson
Amos Higgins
Fraser Pryde

Independent Examiners
Tindell, Grant & Co Limited
6 Munro Road
Springkerse
Stirling
FK7 7UU

Bankers
Bank of Scotland
63 High Street
Dunblane
FK15 0EG

Solicitors
McLean & Stewart
51/53 High Street
Dunblane
FK15 0EG

Registered office
The Old Trossachs School
Glen Finglas Road
Brig O'Turk
Callander
Perthshire
FK17 8HT

Registered number
SC218852

Charity number
SC031641

TROSSACHS COMMUNITY TRUST
Registered number: SC218852
Trustees' Report

The charity trustees/directors (hereafter trustees) present their report and financial statements for the year ended 31 May 2025.

Trustees
The following persons served as trustees during the year:

Timothy Messeder	
Diane Thomson	(Resigned 21/11/24)
Hilary Robertson	(Resigned 21/11/24)
Elizabeth Maxwell	
Hamish Thomson	
Amos Higgins	(Appointed 30/05/25)
Fraser Pryde	(Appointed 30/05/25)

No trustee had a direct interest in the company during the year.

Reference and administration details
These details are reported on page 1.

Trustees' Responsibilities
The trustees (who are also directors for the purposes of company law) are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trossachs Community Trust is a charitable company limited by guarantee without share capital. It was established under the Memorandum of Association which details its objects and powers and it is governed under the Articles of Association.

The Trust aims to work closely with local stakeholders including Stirling Council, Loch Lomond & the Trossachs National Park, the Woodland Trust, the Forestry Commission, Scottish Water and the Sir Walter Scott Trust.

Appointment of Trustees

Member directors of the board are appointed and re-appointed annually from the membership at the Trust's AGM. Members must be resident within the Trossachs Community Council Area.

In addition, the Trossachs Community Council ("TCC") and Trossach District Welfare Association ("TDWA") may each nominate an appointed director. This is to ensure thorough community representation.

Unless otherwise determined by special resolution, the maximum number of directors shall be 12, of whom 8 directors shall be Member Directors and a maximum of 4 directors shall be Appointed Directors.

Board members are familiar with the Trust and its activities. The Trust encourages and facilitates board members to take part in relevant training for trustees run by appropriate bodies such as the LLT National Park, Scottish Council for Voluntary Organisations and the Development Trusts Association Scotland.

In accordance with the Memorandum of Association no director of the company shall be appointed as a paid employee of the company nor hold any office under the company for which a salary or fee is payable.

No benefit shall be given by the company to any director except, repayment of out of pocket expenses, or reasonable payment in return for particular services (not being of a management nature) actually rendered to the company.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The company's objectives as detailed in the Memorandum of Association are:

the advancement of community development (including the advancement of rural regeneration) principally within the Trossachs Community Council area but only to the extent that the above proposes are consistent with furthering the achievement of sustainable development.

Trossachs Community Trust's overall aim is to help enhance & sustain a diverse community which looks after its environment and celebrates its heritage.

All directors are volunteers and bring a wide range of experience and expertise to the Trust.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Achievements and performance

Membership

Our current membership sits at 62 full members (1 member decrease since 2024) and 5 associate members (the same as 2024), the decrease was due to relocation from the area. There are new residents who are not members, and we hope to be able to communicate the goals of the trust as they settle in.

School

The main project for the Trust remains the school building and after initially thinking we might negotiate building warrant approval ourselves, we have now engaged an architect to redraw the plans and we anticipate the revisions should be submitted to Stirling Council building services in December.
Once we have the warrant, we can finally progress the internal works required to gain a completion certificate after which we can get the building back into use.
In the meantime, we organised two volunteer events to keep the garden tidy, with an excellent turnout for the September day for which we are very grateful. It's amazing what the offer of tea and cake can achieve!

Pub

The Byres Inn, the local public house, is up for sale. TCT are interested in purchasing the building to create a social space for the community. Despite setbacks in the original plan to progress a community buyout the enthusiasm and energy built up by the pub group has carried over into more social activities being organised in the village and there is a strong will to maintain this momentum.

Future plans

1) To continue with plans for repurposing the former school building in the light of feedback from members and the wider community.
2) Develop closer working with the Trossachs Community Council and the Trossachs & District Welfare Committee identifying issues of common concern or opportunity.
3) To investigate funding for the purchase of the Byres Inn as a social space for the community.

FINANCIAL REVIEW

The total of the accumulated funds at 31 May 2025 was £227,525 (2024 238,824). This includes unrestricted funds totalling £13,440 (2024 £14,991), restricted funds of £Nil (2024 £Nil) and a capital reserve of £214,135 (2024 £223,833).

The Board will use the remaining resources of the Trust to further the development of the Trossachs School community centre, according to the priorities identified by Trust members and the wider Trossachs community.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Going concern

Whilst the Old Trossachs School building is incomplete in repurposing and does not yet have a building warrant, it cannot be opened for business. However, the building is maintained, insured and works to date have increased the value. The TCT board is actively pursuing the necessary steps with the project architect to secure the building warrant and completion certificate so that the building can be opened for use.

TROSSACHS COMMUNITY TRUST
Registered number: SC218852
Trustees' Report

Disclosure of information to independent examiner
Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant information and to establish that the company's independent examiner is aware of that information.

Statement of Recommended Practice (SORP)
The report of the trustees has been prepared in accordance with the provisions of the Charities SORP (Financial Reporting Standard 102).

Special Exemptions
The Trustees' Report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2006 relating to small companies.

This report was approved by the board on 27 February 2026

....
Director FRASER [illegible] Tim Messcher

TROSSACHS COMMUNITY TRUST

Independent Examiner's Report
to the trustees of TROSSACHS COMMUNITY TRUST

I report on the accounts of the trust for the year ended 31 May 2025 which are set out on pages 8 to 14.

Respective responsibilities of the trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) 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's 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. 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 give 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 Regulations 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.

J Grant

Joanna Grant ACA...
Tindell, Grant & Co Limited
Accountants
6 Munro Road
Springkerse
Stirling
FK7 7UU

Date:.....27th February 2026.....

TROSSACHS COMMUNITY TRUST
Statement of Financial Activities incorporating Income and Expenditure Account
for the year ended 31 May 2025

	Notes	Revenue Reserves £	Capital Reserves £	Restricted Reserves £	2025 Total £	2024 Total £
Income from:						
Donations		1,610	-	-	1,610	15
Charitable activities						
Income		499	-	-	499	-
Total income		2,109	-	-	2,109	15
Expenditure on						
Charitable activities						
Light and heat		1,709	-	-	1,709	982
Repairs and maintenance		-	-	-	-	1,535
Other premises costs		178	-	-	178	246
Insurance		605	-	-	605	-
Subscriptions and memberships		-	-	-	-	50
Depreciation - community buildings		-	3,795	-	3,795	3,795
Depreciation - integral features		-	5,903	-	5,903	5,903
Other		328	-	-	328	21,250
Independent examiner's fees		840	-	-	840	780
Total expenditure		3,660	9,698	-	13,358	34,541
Net expenditure		(1,551)	(9,698)	-	(11,249)	(34,526)
Transfers between funds		-	-	-	-	-
Net movement in funds		(1,551)	(9,698)	-	(11,249)	(34,526)
Reconciliation of funds:						
Total funds brought forward		14,991	223,833	-	238,824	273,350
Total funds carried forward		13,440	214,135	-	227,575	238,824

The Statement of Financial Activities includes all gains and losses recognised in the year.

TROSSACHS COMMUNITY TRUST SC218852

Balance Sheet

as at 31 May 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	5		206,572		216,270
Current assets					
Cash at bank and in hand		21,783		44,584	
Creditors: amounts falling due within one year	6	(780)		(22,030)	
Net current assets			21,003		22,554
Net assets			227,575		238,824
Funds					
Revenue reserves	7	13,440		14,991	
Capital reserves	7	214,135		223,833	
Restricted reserves	7	-		-	
			227,575		238,824
Total funds			227,575		238,824

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

....

Name: ....

Status: Director

Approved by the board on 27 February 2026

TROSSACHS COMMUNITY TRUST
Statement of Cash Flows
for the year ended 31 May 2025

	Notes	2025 £	2024 £
Operating activities			
Net income/(expenditure) for the financial year		(11,249)	(34,526)
Adjustments for:			
Depreciation		9,698	9,698
(Decrease)/increase in creditors		(21,250)	21,250
		(22,801)	(3,578)
Cash used in operating activities		(22,801)	(3,578)
Net cash used			
Cash used in operating activities		(22,801)	(3,578)
Net cash used		(22,801)	(3,578)
Cash and cash equivalents at 1 June		44,584	48,162
Cash and cash equivalents at 31 May		21,783	44,584
Cash and cash equivalents comprise:			
Cash at bank		21,783	44,584

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with 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 (FRS102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Going concern

The trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis.

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) in the year in which they are receivable. Grants, including grants for the purchase of fixed assets, are recognised in full in the SOFA in the year in which they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred.

Fund accounting

Unrestricted revenue funds are used to finance the day to day operations of the company in accordance with the charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds of the charity which the trustees, at their discretion, have set aside for a specific purpose.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Community buildings	2% straight line
Integral features	10% straight line

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand. In the cash-flow statement, cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the balance sheet.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

The company is a registered charity and therefore no tax provision is required.

Provisions
Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Grant income

	Revenue reserves	Capital reserves	Restricted reserves	**2025 £**	**2024 £**
Loch Lomond and the Trossachs National Park Authority (LLTNPA)	-		-	-	16,964
Stirling Council - LEADER	-		3,000	3,000	10,000
Stirling Council - Invest in Stirling	-		-	-	23,000
Energy Savings Trust	-	11,869	-	11,869	17,803
Inspring Scotland	-		-	-	48,500
Green Action	-		-	-	5,000
Barr Charitable Trust	-		-	-	10,000
Stirling Council		-	-	-	1,500
Barrack Charitable Trust	3,000	-	-	3,000	-
Princes Countryside Trust	-	-	21,250	21,250	-
	3,000	11,869	24,250	39,119	132,767

3 Operating surplus

	2025 £	**2024 £**
This is stated after charging:		
Depreciation of owned fixed assets	9,698	9,698
Independent Examiner's fees	840	780

4 Trustees' remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Expenses totalling £Nil (2024 £Nil) were reimbursed in the year.

5 Tangible fixed assets

	Community buildings *At cost* £	Integral features *At cost* £	Total £
Cost or valuation			
At 1 June 2024	189,766	59,026	248,792
At 31 May 2025	189,766	59,026	248,792
Depreciation			
At 1 June 2024	13,065	19,457	32,522
Charge for the year	3,795	5,903	9,698
At 31 May 2025	16,860	25,360	42,220
Carrying amount			
At 31 May 2025	172,906	33,666	206,572
At 31 May 2024	176,701	39,569	216,270

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	21,250
Accruals	780	780
	780	22,030

7 Analysis of charitable funds

	At 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2025 £
Revenue reserves	14,991	2,109	(3,660)	-	13,440
Capital reserves	223,833	-	(9,698)	-	214,135
Restricted reserves	-	-	-	-	-
	238,824	2,109	(13,358)	-	227,575

The capital reserves have been used to purchase the community buildings (Trossachs School House) and integral features (installation of the biomass heating system). The reserves will be depleted over the useful economic life of the assets as per the depreciation policy.

8 Analysis of net assets between funds

	Revenue Reserves £	Capital Reserves £	Restricted Reserves £	2025 Total £
Tangible assets	-	206,572	-	206,572
Current assets	2,943	7,563	11,277	21,783
Current liabilities	(780)	-	-	(780)
	2,163	214,135	11,277	227,575

9 Comparatives for the Statement of Financial Activities

	Revenue Reserves £	Capital Reserves £	Restricted Reserves £	2024 Total £
Income from:				
Donations	15	-	-	15
Charitable activities	-	-	-	-
Total	15	-	-	15
Expenditure on:				
Charitable activities	2,058	11,233	21,250	34,541
Total	2,058	11,233	21,250	34,541
Net income/(expenditure)	(2,043)	(11,233)	(21,250)	(34,526)
Transfers between funds:				
Transfer between funds	-	-	-	-
Net movement in funds	(2,043)	(11,233)	(21,250)	(34,526)
Reconciliation of funds:				
Total funds brought forward	17,034	235,066	21,250	273,350
Total funds carried forward	14,991	223,833	-	238,824

10 Presentation currency

The financial statements are presented in Sterling.

11 Legal form of entity and country of incorporation

TROSSACHS COMMUNITY TRUST is a private charitable company limited by guarantee and incorporated in Scotland.

12 Principal place of business

The address of the company's principal place of business and registered office is:

The Old Trossachs School
Glen Finglas Road
Brig O'Turk
Callander
Perthshire
FK17 8HT