

Independent Examiner's Report to the Trustees of Dunning Community Trust

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 1 to 2.

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 (as amended). 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 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
 - 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.

[REDACTED] s

Relevant Professional qualification/professional body: ACA of ICAEW

Address: [REDACTED]

Date: 08/12/2025

Sheet1

Dunning Community Trust
Scottish Charity No. SC038479

Income and Expenditure Account
Year Ended 31 March 2025

	<u>2025</u>	<u>2024</u>
Income		
Memberships	395	533
Donations	105	712
Fundraising		
Donations for Firewood	10	210
Bank interest	23	21
	533 ✓	1476 ✓
Expenditure		
Fundraising	10	10
Printing and posting	21.2	29.4
Subscriptions		
Maintenance/Equipment		640
Professional Fees/services		210
Insurance	212.19	202.34
Donations to others		320
	243.39 ✓	1411.74 ✓
Surplus for year	<u>289.61</u> ✓	<u>64.26</u> ✓

Signed

Name

Sheet1

Dunning Community Trust
Scottish Charity No. SC038479

Statement of Balances as at 31 March 2025

	<u>2025</u>	<u>2024</u>
<u>Tangible Assets</u>		
Land	45000	45000
<u>Current Assets</u>		
Cash at bank and in hand	13440	13150
Other debtors	0	0
Net Assets	<u>58440</u>	<u>58150</u>
<u>General Funds</u>		
Balance as at 1 April 2024	58150	58085
Add surplus for year	290	65
Balance as at 31 March 2025	<u>58440</u>	<u>58150</u> ✓

Signed

Name

Date

3-11-25.

