



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Oct	2023		30	Sept	2024

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
<b>A1 Receipts</b>						
Membership fees	7,812				7,812	7,678
Donations	0	-			-	355
Grants	0	-			-	78,466
Receipts from fundraising activities	2,300				2,300	2,110
Income from investments other than land and buildings	58				58	25
Gross receipts from other charitable activities- MUGA rental, coaching	574				574	-
Transfer to Sinking Fund	500				500	-
<b>A1 Sub total</b>	<b>11,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,244</b>	<b>88,634</b>
<b>A2 Receipts from asset &amp; investment</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>11,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,244</b>	<b>88,634</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	823				823	664
Payments relating directly to charitable activities	15,406				15,406	6,561
MUGA Project		5,459			5,459	289,043
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>A3 Sub total</b>	<b>16,229</b>	<b>5,459</b>	<b>-</b>	<b>-</b>	<b>21,688</b>	<b>296,268</b>
<b>A4 Payments relating to asset and</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>16,229</b>	<b>5,459</b>	<b>-</b>	<b>-</b>	<b>21,688</b>	<b>296,268</b>
<b>Net receipts / (payments)</b>	<b>(4,985)</b>	<b>(5,459)</b>	<b>-</b>	<b>-</b>	<b>(10,444)</b>	<b>(207,634)</b>
<b>A5 Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>(4,985)</b>	<b>(5,459)</b>	<b>-</b>	<b>-</b>	<b>(10,444)</b>	<b>(207,634)</b>

## Dunkeld &amp; Birnam Sports &amp; Leisure Hub

SC048725

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	31,898	21,710			53,608	261,242
	Surplus / (deficit) shown on receipts and payments account	(4,985)	(5,459)			(10,444)	(207,634)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>26,913</b>	<b>16,251</b>	<b>-</b>	<b>-</b>	<b>43,164</b>	<b>53,608</b>
	(Agree balances with receipts and payments account(s))			-	-	-	-
<b>B2 Investments</b>	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
				Total	-	-	
<b>B3 Other assets</b>	Details		Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £	
				Total	-	-	
<b>B4 Liabilities</b>	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
<b>B5 Contingent liabilities</b>	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval			
				3/6/25			

Section C Notes to the Accounts

C1 Nature and purpose of funds  
(may be stated on analysis of funds worksheets)

The additional work on the MUGA project was funded from previous years' grants.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction	Balance
None			

C6 Other information

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>		Charity name Dunkeld & Birnam Sports & Leisure Hub						
<b>Registered charity number</b>		SC048725						
<b>On the accounts of the charity for the period</b>		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	10	2023	to	30	09	2024
<b>Set out on pages</b>		1-3 (remember to include the page numbers of additional sheets)						
<b>Respective responsibilities of trustees and examiner</b>		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.						
<b>Basis of independent examiner's statement</b>		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.						
<b>Independent examiner's statement</b>		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met</li> </ul> </li> </ol> <p>or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	27 <sup>th</sup> May 2025		
<b>Name:</b>								
<b>Relevant professional qualification(s) or body (if any):</b>								
<b>Address:</b>								

\*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.

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