

# **Meigle and Ardler Community Development Trust**

A Company limited by guarantee

## **Report of the Trustees/Directors and Unaudited Financial Statements for the Year ending 31 August 2025**

Registered Charity Number: SC050381  
Registered Company Number: SC671210

**Meigle and Ardler Community Development Trust**  
**Contents of the Financial Statements**  
**For the year ending 31 August 2025**

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**Meigle and Ardler Community Development Trust**  
**For the year ending 31 August 2025**  
**Reference and Administrative Details**

Charity number: SC050381  
Company number: SC671210  
Registered Office: Belmont Centre  
Meigle, PH12 8TG

Independent Examiner: Katie Hussain FCCA MAAT  
26 McMillan Avenue  
Elgin  
IV30 6GJ

Bankers: CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

Chair: Ali Napier

Treasurer: Kate Methley

Trustees: Annie Anderson (resigned 27<sup>th</sup> February 2025)  
Jonny Channon  
Lesley Duguid (appointed 26<sup>th</sup> June 2025)  
Stephen Ebbitt  
Bob Ellis  
Jorgie Hill (resigned 23<sup>rd</sup> January 2025)  
Wanda McGregor (resigned 26<sup>th</sup> June 2025)  
Mark O'Connor (appointed 24<sup>th</sup> April 2025)  
Paul Soppit (appointed 27<sup>th</sup> February 2025)  
Tristan Woods

## **Meigle and Ardler Community Development Trust**

### **Report of the trustees for the year ending 31 August 2025**

The trustees are pleased to present their annual report and financial statements for the year ending 31 August 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 purposes of the charity are:

- To promote community resilience the sustained ability of a community to use available resources (energy, communication, transportation, food, etc.) to respond to, withstand, and recover from adverse situations (e.g. economic collapse to global catastrophic risks).
- To ensure a sustainable community a community which uses its human, physical and economic resources to meet current needs while ensuring that adequate resources are available for the short, intermediate and long-term.
- To promote innovation in everything that we do, developing collaborative partnerships that encourage the development, implementation and evaluation of new ways of working that have the potential to directly benefit those who work and live in our local area.

These guiding principles are applied to achieving the following more specific objectives:

- The advancement of community development including the advancement of rural regeneration and local economic development.
- The advancement of citizenship.
- The advancement of education.
- The advancement of the arts, heritage, culture or science.
- The advancement of environmental protection or improvement, including the preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the community and/or the preservation of buildings or sites of architectural, historic or other importance to the community.
- The provision of recreational facilities, or the organisation of recreational activities available to members of the community and to members of the public at large, with the object of improving the conditions of life of the community.

## **Meigle and Ardler Community Development Trust Report of the trustees for the year ending 31 August 2025**

But only to the extent that the above purposes are consistent with furthering the achievement of sustainable development.

Current projects and work activities operating under the stated guiding principles and objectives of Meigle and Ardler Community Development Trust are:

- Developing a Resilience Team
- Working to restore Meigle Bowling Green Pavilion
- Developing and maintaining the old Ardler Village Hall site
- Developing and maintaining the Meigle and Ardler Community Trail
- Developing a Community Shed in partnership with the Scottish Outdoor Education Centre based at Belmont Estate.

All these activities were active during the period of this report, that being September 2024 – August 2025.

### **Chair's Report - Achievements and Performance**

All of the activities reported in this section are aligned with the Meigle and Ardler Community Action Plan. The Community Action Plan was published in 2021 and summarised community views about:

- The Meigle and Ardler area then.
- The vision for the future of the area.
- The issues that matter most to the community.
- Community priorities for projects and action.

The resultant Community Action Plan informs the work activity of Meigle and Ardler Community Development Trust up to and including 2026.

In relation to the stated guiding principles and objectives of the Trust, this section will describe work activity relating to Meigle Bowling Club, the Ardler Village Hall site, the Meigle and Ardler Community Trail, developing a Community Shed in partnership with the Scottish Outdoor Education Centre and based at Belmont Estate, and Community Resilience.

We could not have carried out any of our activities without the support of our funders. This year's grant funding came from the following sources:

- Arnold Clark
- Fife Environmental Trust
- PKC Health & Social Care Partnership
- The Architectural Heritage Fund
- The Gannochy Trust

## **Meigle and Ardler Community Development Trust**

### **Report of the trustees for the year ending 31 August 2025**

- The Hugh Fraser Foundation
- The Jimmie Cairncross Trust
- The National Centre for Resilience
- The Pilgrim Trust
- Rural Perth & Kinross Community-Led Local Development

#### ***Meigle Bowling Club***

Meigle Bowling Club, founded in 1896, was a successful bowling club in the Scottish leagues. However, due to a declining membership it ceased activity in 2014. Meigle and Ardler Community Development Trust took ownership of the Club and associated land in March 2023.

There are three buildings on the site, the most important of which is the B-listed Pavillion. The restoration of this historic Pavilion has been our biggest project to date in financial terms, attracting grants from several funders totalling around £73,000. Work on the restoration started in the autumn of 2025 and is due to be fully completed by Spring 2026.

The Bowling Green itself, as well as the surrounding area, is cared for by both Trustees and volunteers.

#### ***Ardler Village Green***

This land was gifted to the village by the late Major Peter Carmichael. A hall was constructed in the 1950s but was in poor condition by the late 1990s and had to be demolished. A 2019 survey saw a majority of villagers favouring the idea of developing the plot as a garden or recreational space, as well as creating direct access to the local walking and cycling path network. In 2022 Meigle and Ardler Community Development Trust signed a Memorandum of Understanding with the remaining members of the Ardler Hall committee in order to manage the development of this vacant plot of land which lies in the centre of Ardler.

The area is now laid to a meadow with fruit trees and is mown on a regular basis.

Plans for a covered outdoor space at the Green that would benefit local residents and the many walkers and cyclists travelling through the village have been submitted and further community engagement will be undertaken to determine what local residents would like to see in the space.

We are in talks with Perth and Kinross Council's Active Travel officer with a view to siting a cycle rack at the Green.

## **Meigle and Ardler Community Development Trust Report of the trustees for the year ending 31 August 2025**

### ***Meigle and Ardler Community Trail (MACTrail)***

The Meigle and Ardler Community Trail is a six-mile sign-posted circular pathway linking the two villages.

The Trust is currently in the process of developing a Heritage Trail along the route of the Meigle and Ardler Community Trail. This will involve the installation of information boards at each end of the Trail and a series of way-markers along the Trail providing historical information about local people and places. This will be supported by an accompanying website, currently in development. The Trust is working with a group of local historians on this, as well as capturing stories from people in the community.

There are also plans to develop a series of intersecting walks along the Trail, creating a local path network for Meigle and Ardler and enhancing the offering for walkers and visitors to the area.

Work on the poetry installations on the trail, which aim to celebrate the local history and natural environment of this part of Strathmore, is also ongoing.

### ***Community Shed***

Working in partnership with the Scottish Outdoor Education Centres (SOEC), the Trust secured a licence to occupy one of the vacant huts at the Belmont Estate site between Meigle and Ardler.

The Trust carried out work to upgrade the premises and secured funding to purchase a wide range of tools and machinery equipment and run workshops, enabling it to open a Community Shed in the summer of 2025. In addition, generous donations from members of the local community have also been received.

A core group of regular users, some of whom have expressed an interest in serving on a steering group for the Shed, is now coming together and the premises has also become a useful base for MACDT meetings.

### ***Community Resilience***

The Trust was previously awarded funding to purchase the equipment required to establish a resilience team to respond to adverse events in the Meigle and Ardler area. This was used to purchase water pumps, generators, flood defences such as sandbags, and other equipment. This hub will also act as a training area where the volunteer network will learn how to utilise this equipment. The resilience equipment was put to a great deal of use in the winter of 2023/24 and volunteers from the



## **Meigle and Ardler Community Development Trust**

### **Report of the trustees for the year ending 31 August 2025**

Resilience Team now meet regularly throughout the year for information sharing and equipment training sessions.

The Resilience Team, supported by the wider Trust team, completed a project funded by the National Centre for Resilience to look at how to strengthen the capacity of the Resilience Team, provide home and business owners with information to better prepare for and protect their properties from flooding, and long-term sustainable approaches to reducing flooding. This culminated in a series of training sessions for resilience team volunteers, the production of three tailored toolkits for local homeowners, landowners and businesses, and a public event where the results of the project were shared with the local community.

Having used the Community Shed as a base for the Resilience Team up to this point, the Trust is now looking to develop one of the buildings at the Bowling Green as a store and operations centre. In addition, responses to the impact of incidents other than flooding, such as prolonged power outages for example, are being explored.

#### ***Community Partners***

We continue to engage with Meigle and Ardler Community Council and other local groups and organisations. In March 2025 the trust initiated a community open morning where local to groups were invited to come together and showcase their activities to the community.

Furthermore, we work with a wide range of stakeholders, including SOEC, local landowners, and neighbouring development trusts and resilience groups. We are a member of the Development Trust Association of Scotland and the Scottish Men's Shed Association.

#### ***Future Plans***

Key activities for 2025/26 are:

- Continue to build on our working relationships with and support of local groups and the wider community through various channels including our recently launched monthly community newsletter, our new community website [www.meigleardler.com](http://www.meigleardler.com) and our ongoing projects
- Engage with the community to review / update the Meigle and Ardler Community Action Plan for the next five years
- Continue to develop the Community Shed and explore funding for a community-led programme of workshops and other sessions with a view to it becoming self-financing



## **Meigle and Ardler Community Development Trust**

### **Report of the trustees for the year ending 31 August 2025**

- Secure funding to carry out necessary repairs to the perimeter walls at the Bowling Green which have recently been identified
- Carry out a consultation with the community regarding how best to utilise Meigle Bowling Green
- Build on a programme of fundraising events to support community engagement in Meigle and Ardler, including the Ardler Village Green project

### **Financial Review**

The charity began the financial year with funds of £48,709. During the year a surplus of £4,060 was generated and funds held at the end of the year were £52,769. £49,561 of this consists of restricted funds received in advance for specific projects: mainly the Heritage Trail project and the Community Connector. The remaining balance of £3,208 is unrestricted and would fund one year of administration costs.

### **Reserves Policy and Going Concern**

The Trust has a reserves policy that unrestricted funds which have not been designated for a specific use should be maintained at a level of three months of general overhead costs. The Trustees are of the opinion that the charity has sufficient resources to continue as a going concern for the foreseeable future and have therefore adopted the going concern basis in preparation of the accounts. No expenditure is committed to without funding already being in place, and ongoing overhead costs are low.

### **Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also the directors of the Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

## **Meigle and Ardler Community Development Trust**

### **Report of the trustees for the year ending 31 August 2025**

- 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 charity will continue in business.

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

The trustees have prepared accounts in accordance with section 386 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

**Meigle and Ardler Community Development Trust**  
**For the year ending 31 August 2025**  
**Structure, Governance and Management**

***Governing Document***

Meigle and Ardler Community Development Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 August 2020. It is registered as a charity with the Scottish Charity Regulator.

***Appointment of Trustees***

The charity is run by a board of directors (known as trustees) who are appointed by the membership. At each AGM, any trustee appointed during the year must retire and of the remaining trustees one third must retire and all of these may stand for re-election. The trustees may at any time co-opt further members to fill specialist roles. Trustees are appointed taking account of their suitability given the principles encompassed in the charity's constitution and the background and skills of the new trustees relative to the skill base of the existing trustees.

***Trustee Induction and Training***

New trustees undergo an induction process during which they are briefed on: their legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the Code of Conduct, the business plan and recent financial performance of the charity. During the induction they meet key personnel and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

***Organisation***

The board of trustees, which must have a minimum of five and up to twelve members, administers the charity. The board normally meets monthly. Where deemed appropriate, the board of trustees delegates the operational delivery and administration of the trust's activities to volunteers via sub-committees which focus on individual projects and events. There are no employees, however two self-employed Community Connectors were appointed by the trustees to administer the day-to-day operations of the charity from February 2025. The Community Connectors report to the board and work under its instruction.

***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and a funder or other interested party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year only one such

**Meigle and Ardler Community Development Trust**  
**For the year ending 31 August 2025**  
**Structure, Governance and Management**

connection was reported: Jonny Channon is an employee of Scottish Outdoor Education Centres and therefore excused himself when the board discussed anything to do with this relationship.

***Risk Management***

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

**Statement as to Disclosure to our Independent Examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

A. Napier (Chair)

12<sup>th</sup> February 2026

**Meigle and Ardler Community Development Trust**  
**For the year ending 31 August 2025**  
**Independent Examiner's Report to the Trustees of Meigle and**  
**Ardler Community Development Trust**

I report on the accounts of the charity for the year ended 31<sup>st</sup> August 2025 which are set out on pages 13 to 23.

**Respective responsibilities of the trustee 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 trustees consider that the audit requirement of regulation 10(1)(a) to (c) 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 was 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 gives me reasonable cause to believe that in any material respects 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 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.

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**

**Independent Examiner's Report to the Trustees of Meigle and  
Ardler Community Development Trust**

**Use of our report**

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Signed:  .....

Date: 25/02/26 .....

Katie Hussain FCCA  
26 McMillan Avenue  
Elgin IV30 6GJ



**Meigle and Ardler Community Development Trust**  
**For the year ending 31 August 2025**  
**Statement of Financial Activities**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b><u>Income:</u></b>					
Grants and donations	2	3,194	52,511	55,705	59,325
Charitable Activities	3	-	-	-	944
Other Income	4	884	-	884	1,083
<b>Total Income</b>		<b>4,078</b>	<b>52,511</b>	<b>56,589</b>	<b>61,352</b>
<b><u>Expenditure:</u></b>					
Expenditure on charitable activities	5	1,597	50,932	52,529	32,652
<b>Total expenditure</b>		<b>1,597</b>	<b>50,932</b>	<b>52,529</b>	<b>32,652</b>
<b>Net income</b>		<b>2,481</b>	<b>1,579</b>	<b>4,060</b>	<b>28,700</b>
Total funds brought forward		1,138	47,571	48,709	20,009
<b>Total funds carried forward</b>		<b>3,619</b>	<b>49,150</b>	<b>52,769</b>	<b>48,709</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

# Meigle and Ardler Community Development Trust

## Balance Sheet as at 31 August 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b><u>Fixed Assets</u></b>					
Tangible Fixed Assets	9	-	8,434	8,434	5,978
<b><u>Current Assets</u></b>					
Debtors	10	-	3,000	3,000	5,000
Cash at Bank and in Hand		3,208	39,651	42,859	38,326
		3,208	42,651	45,859	43,326
<b><u>Current Liabilities</u></b>					
Creditors			598	598	-
Accruals	11	-	926	926	595
		-	1,524	1,524	595
<b><u>Net Current Assets</u></b>					
		3,208	41,127	44,335	42,731
<b><u>Net Assets</u></b>					
		3,208	49,561	52,769	48,709
<b><u>Funds:</u></b>					
Unrestricted Funds	13	3,208	-	3,208	1,138
Restricted Funds	13	-	49,561	49,561	47,571
<b><u>Total Funds</u></b>					
		3,208	49,561	52,769	48,709

The notes at pages 15 to 23 form part of these accounts.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2025.

Members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with section 476 or the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company. These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small company regime.

Signed:



Name:

ALI NAPIER, Chair of trustees on behalf of the trustees  
Approved by the trustees on 12<sup>th</sup> February 2026

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Financial reporting under standard 102 – reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting applicable in the UK and Republic of Ireland"

- The requirements of Section 7 Statement of Cash Flows
- The requirement of Section 33 Related Party Disclosures paragraph 33.7.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Preparation of the accounts on a going concern basis**

At the time of accounts approval, the trustees know of no material uncertainties related to events or conditions that may cast significant doubts upon the entity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate resources for the foreseeable future and thus continue to adopt the going concern basis of accounting in preparing the accounts.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the objectives of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations either which the donor has specified are to be solely used for particular areas of the Trust's work, or which are restricted through the terms of a specific appeal.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

**h) Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Plant & equipment	10%

**i) Heritage asset - Meigle Bowling Green and Pavilion**

The Trust holds the former Meigle Bowling Club site on Dundee Road, Meigle, including the historic timber Bowling Pavilion which is a Category B listed building dating from 1897. The site and Pavilion are held to preserve and enhance a rare example of a decorative late-nineteenth-century village bowling pavilion for the benefit of the local community and visitors, and to support community, heritage and cultural activities in line with the Trust's objects.

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

In accordance with the Charities SORP (FRS 102) requirements for heritage assets, the trustees have considered whether the Bowling Club site and Pavilion should be recognised on the balance sheet as a tangible fixed asset or heritage asset. The site and Pavilion are held and maintained principally for their contribution to community heritage and culture. In addition, the Pavilion and site were acquired from the old Bowling Club for no consideration, and the trustees consider that obtaining a reliable current valuation solely for accounting purposes would involve costs that are not commensurate with the benefits to users of the financial statements. Accordingly, the Bowling Club site and Pavilion are not recognised as fixed assets on the balance sheet and no value is included for them in these financial statements.

The Trust's policy is to restore the Pavilion as a local heritage asset and to provide appropriate public access to the site through events, activities and community use once restoration works are complete. No acquisitions, disposals or impairments of heritage assets have been recognised in the current or comparative financial year, and therefore no separate five-year heritage asset transaction summary is presented.

**j) Impairment of assets**

At each reporting end date, the trust reviews the carrying amounts of its tangible and intangible 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). Where it is not possible to estimate the recoverable amount of an individual asset, the trust estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term deposits held at call with banks.

**l) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**n) Critical accounting estimates and judgements**

The preparation of the trust's financial statements requires the trustees to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets, liabilities, income, and expenses. 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.



**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**2. INCOME FROM GRANTS AND DONATIONS**

	2025	2024
	£	£
Grants	54,010	59,325
Donations	1,695	-
	<b>55,705</b>	<b>59,325</b>
<b>Grants recognised in the year included the following:</b>		
<u>Restricted</u>		
The Architectural Heritage Fund	715	5,000
The Arnold Clark Community Fund	1,000	-
Fife Environment Trust	2,285	-
The Gannochy Trust	11,188	10,188
The Hugh Fraser Foundation	3,000	-
The Jimmie Cairncross Charitable Trust	2,500	-
The Mushroom Trust	-	4,000
The National Centre for Resilience	9,924	4,962
The National Lottery Community Fund	-	10,000
Perth & Kinross Council Community Investment Fund	-	6,000
Perth and Kinross Health & Social Care Partnership	900	-
The Pilgrim Trust	5,060	-
The Robertson Trust	-	2,000
Rural Perth & Kinross Community-Led Local Development	15,250	15,393
	<b>51,822</b>	<b>57,543</b>
<u>Unrestricted</u>		
The Gannochy Trust	1,652	246
Rural Perth & Kinross Community-Led Local Development	536	536
The Robertson Trust	-	1,000
	<b>2,188</b>	<b>1,782</b>
<b>Total Grants</b>	<b>54,010</b>	<b>59,325</b>
<b>Donations recognised in the year included the following:</b>		
<u>Restricted</u>		
Ardler Tavern - raffle for Community Shed	600	-
Resilience collection tins	89	-
	<b>689</b>	<b>-</b>
<u>Unrestricted</u>		
Kettins & Meigle Tae Kwan Do	1,000	-
Miscellaneous	6	-
	<b>1,006</b>	<b>-</b>
<b>Total Donations</b>	<b>1,695</b>	<b>-</b>

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2025	2024
<u>Restricted</u>	£	£
Community fundraising for Ardler Garden	-	944
	<b>-</b>	<b>944</b>

**4. OTHER INCOME**

	2025	2024
<u>Unrestricted</u>	£	£
Events	-	1,016
Interest	884	67
	<b>884</b>	<b>1,083</b>

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Community Connector	-	17,159	17,159	-	17,588	17,588
Bowling Club Professional Fees	-	6,060	6,060	-	4,935	4,935
Bowling Club Contractor	-	3,000	3,000	-	-	-
Ardler Garden Professional Fees	-	910	910	-	-	-
Ardler Garden Plants and Benches	-	-	-	-	2,250	2,250
NCR Resilience Professional Fees	-	11,022	11,022	-	-	-
Resilience Equipment & Consumables	-	969	969	-	2,116	2,116
Community Shed Legal Fees	-	1,380	1,380	-	-	-
Community Shed Equipment	-	5,129	5,129	-	1,100	1,100
Community Shed Renovation & repair	-	3,725	3,725	-	-	-
Path expenditure	-	77	77	-	793	793
Community Engagement	-	80	80	-	775	775
Insurance	867	-	867	701	-	701
Website & IT Consumables	276	339	615	158	-	158
Hall hire	100	60	160	-	-	-
Memberships & Subscriptions	93	-	93	172	-	172
Event Costs	9	-	9	992	-	992
Bank charges	60	-	60	60	-	60
Other admin costs	192	28	220	280	-	280
Depreciation	-	994	994	-	732	732
	<b>1,597</b>	<b>50,932</b>	<b>52,529</b>	<b>2,363</b>	<b>30,289</b>	<b>32,652</b>

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**6. STAFF COSTS**

The Trust employed no staff during the period. The Community Connectors are self-employed contractors.

**7. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> August 2025 nor for the year ended 31<sup>st</sup> August 2024.

**8. TAXATION**

As a charity Meigle and Ardler Community Development Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**9. FIXED ASSETS**

	Plant & Equipment £	Total £
<b>Cost</b>		
As at 1 September 2024	7,320	7,320
Additions	3,450	3,450
Disposals	-	-
As at 31 August 2025	<b>10,770</b>	<b>10,770</b>
<b>Depreciation</b>		
As at 1 September 2024	1,342	1,342
In the period	994	994
On disposals	-	-
As at 31 August 2025	<b>2,336</b>	<b>2,336</b>
<b>Net Book Value</b>		
At 31 August 2025	8,434	8,434
At 31 August 2024	5,978	5,978

**10. ACCRUED INCOME**

	2025 £	2024 £
Architectural Heritage Fund - Pavilion Feasibility Study	-	5,000
Architectural Heritage Fund - Pavilion Restoration	715	-
Fife Environment Trust	2,285	-
	<b>3,000</b>	<b>5,000</b>

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**11. ACCRUALS**

	2025	2024
	£	£
Community Connector	926	595
	<b>926</b>	<b>595</b>

**12. RELATED PARTY DISCLOSURES**

There were no related party disclosures for the year ended 31 August 2025.

**13. ANALYSIS OF CHARITABLE FUNDS**

CURRENT YEAR	Balance 01/09/2024	Incoming Resources	Resources Expended	Transfers	Funds 31/08/2025
	£	£	£	£	£
<b>Unrestricted</b>					
Administration	1,138	4,078	1,597	(411)	3,208
<b>Restricted</b>					
Ardler Hall	4,255		931	-	3,324
Bowling Club	(11)	9,060	9,060	11	-
Community Connector	6,407	25,688	15,978	-	16,117
Community Shed	16,900	1,500	10,599	-	7,801
Path	6,561	5,500	991	400	11,470
Resilience	13,254	10,013	13,308	-	9,959
Community Engagement	205	750	65	-	890
	<b>47,571</b>	<b>52,511</b>	<b>50,932</b>	<b>411</b>	<b>49,561</b>
<b>Total Funds</b>	<b>48,709</b>	<b>56,589</b>	<b>52,529</b>	<b>-</b>	<b>52,769</b>
<b>PRIOR YEAR</b>	<b>Balance 01/09/2023</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Funds 31/08/2024</b>
	£	£	£	£	£
<b>Unrestricted</b>					
Administration	636	2,865	2,363	-	1,138
<b>Restricted</b>					
Ardler Hall	1,961	4,544	2,250	-	4,255
Bowling Club	(76)	5,000	4,935	-	(11)
Community Connector	(836)	24,831	17,588	-	6,407
Community Shed	-	18,000	1,100	-	16,900
Path	7,354	-	793	-	6,561
Resilience	11,140	4,962	2,848	-	13,254
Community Engagement	(170)	1,150	775	-	205
	<b>19,373</b>	<b>58,487</b>	<b>30,289</b>	<b>-</b>	<b>47,571</b>
<b>Total Funds</b>	<b>20,009</b>	<b>61,352</b>	<b>32,652</b>	<b>-</b>	<b>48,709</b>

**Meigle and Ardler Community Development Trust**  
**For the year ended 31 August 2025**  
**Notes to the Accounts**

**14. COMPANY LIMITED BY GUARANTEE**

The Company is incorporated as a company limited by guarantee. Every member of the Company undertakes to contribute to the assets of the company, in the event of the Company being wound up while a member, or within one year after ceasing to be a member for debts and liabilities contracted before cessation of membership. Such amounts will not exceed £1.00 per member.