

Trustees' Annual Report

Zero Carbon Daviot (SC051060)

For the period 1 July 2024 to 30 June 2025

1. Reference and Administrative Details

Charity name: Zero Carbon Daviot

Charity number: SC051060

Principal address:

Dunachton

Daviot

Inverurie

Aberdeenshire

AB51 0HZ

Trustees:

- Kenneth James Gordon
- Matthew Clubb
- Karen Scott Forbes
- Nicholas Michael Forbes
- Keith Greig Duncan

All trustees served throughout the period and were appointed by the members.

2. Structure, Governance and Management

Zero Carbon Daviot is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution.

The charity is managed by its trustees, who are responsible for strategic direction, financial stewardship and ensuring that all activities align with its charitable purposes.

3. Objectives and Activities

The charity's purpose is to engage the community in meaningful dialogue on climate change and support practical actions to reduce carbon emissions.

This includes:

- community engagement on energy and climate issues
- development of community-owned energy systems
- supporting low-carbon transition across buildings, energy and transport

4. Achievements and Performance

Community Energy Campaign (Primary Activity)

During the reporting period, the charity undertook a significant community energy campaign focused on the development of a proposed ~1MW community-owned solar farm at Daviot.

This work was supported by a CARES grant awarded in August 2024 to fund community and stakeholder consultation on the project .

Activities undertaken included:

- Community engagement and awareness raising on local energy generation
- Early-stage consultation with stakeholders including the local school and council
- Development of project concept, including integration with wider community energy systems
- Initial work towards grid connection strategy and planning pathway

This represents a material step towards establishing locally owned renewable generation, aligned with both community objectives and national policy.

Strategic Energy System Development

The charity continued to develop a whole-system approach, linking:

- renewable generation (solar PV)
- future community heat solutions
- potential local energy supply models

This aligns with the ambition set out in the CARES application to integrate generation, heating and local energy use.

Transport Initiatives (Constraint)

The charity also explored community transport decarbonisation, including electric vehicle initiatives.

However, progress in this area was not possible during the period due to prevailing constraints in the UK vehicle insurance market, which made community ownership and operation of shared vehicles commercially unviable.

The trustees consider this to be an external structural barrier rather than a failure of delivery, and continue to monitor the situation.

5. Financial Review

The charity received funding during the period, including a CARES grant of up to £5,000 to support community energy engagement and development.

Expenditure during the period reflects:

- delivery of community engagement activities
- early-stage project development work

The charity retains funds to support the next phase of project development.

The trustees' approach remains:

- to ensure funds are deployed effectively and in line with project milestones
- to align expenditure with deliverable outcomes
- to maintain financial prudence while progressing projects

No trustee remuneration was paid.

6. Plans for Future Periods

The charity is now positioned to move from engagement and concept development into project delivery, with priorities including:

- progressing the solar farm project through feasibility, planning and grid connection
- continuing community engagement to build local support and participation
- exploring viable models for local energy supply and benefit sharing
- revisiting transport initiatives as market conditions allow

The trustees remain committed to delivering practical, community-led decarbonisation projects.

7. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations.

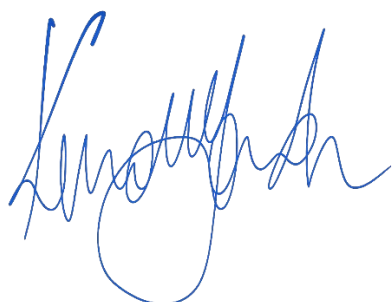
They are responsible for:

- ensuring proper accounting records are kept
- safeguarding the assets of the charity
- ensuring funds are used in accordance with its charitable purposes

8. Approval

Approved by the trustees on: 24th March 2026

Signed:



Kenneth James Gordon
Trustee

ZERO CARBON DAVIOT
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING RECEIPTS AND PAYMENTS ACCOUNT)
FOR PERIOD TO 30 JUNE 2025

SC051060

		Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
RECEIPTS					
Grants	1	4,944		4,944	58,550
Donations		-	-	-	50
Receipts from Fundraising Activities		-	-	-	-
Receipts from Charitable Activities		-	320	320	-
Investment Income		-	-	-	-
Total Incoming Resources		<u>4,944</u>	<u>320</u>	<u>5,264</u>	<u>58,600</u>
PAYMENTS					
Donations		-	-	-	-
Payments relating directly to Fundraising Activities		-	-	-	-
Payments relating directly to Charitable Activities		4,944	302	5,246	4,200
Governance Costs		-	-	-	264
Total Resources Expended		<u>4,944</u>	<u>302</u>	<u>5,246</u>	<u>684</u>
Net Incoming / (Outgoing) resources for Year		-	18	18	57,916
Total Funds at 1 July 2024		<u>61,997</u>	<u>184</u>	<u>62,182</u>	<u>4,266</u>
Total Funds at 30 June 2025		<u>61,997</u>	<u>202</u>	<u>62,200</u>	<u>62,182</u>

The statement of financial activities includes all gains and losses in the year.
The above receipts and payments are split between restricted and unrestricted funds.

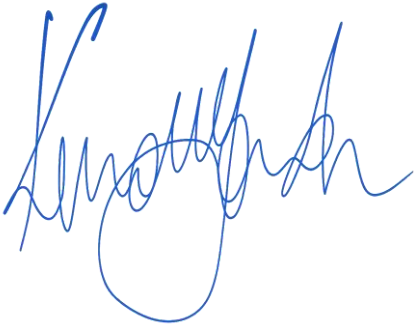
ZERO CARBON DAVIOT
STATEMENT OF BALANCES
AS AT 30 JUNE 2025

SC051060

	<i>Notes</i>		Total	Total
	Restricted	Unrestricted	Funds	Funds
	Funds	Funds	2025	2024
	£	£	£	£
Balance at Bank at 1 July 2024	61,997	184	62,182	4,266
Surplus/(deficit) for the year	-	18	18	57,916
Balance at Bank at 30 June 2025	61,997	202	62,200	62,182

The financial statements were approved by the Board of Trustees on 19th March 2026
and were signed on its behalf by: Kenneth Gordon

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Trustee



ZERO CARBON DAVIOT
NOTES TO THE ACCOUNTS
FOR PERIOD TO 30 JUNE 2025

SC051060

Nature & Purpose of Funds

Funds are mainly raised through grants and donations in furtherance of the objects of the charity.

Trustee Remuneration & Expenses

No remuneration or expenses were paid to any charity trustee or person connected to a trustee in this period.

Notes

- 1 Grant received from the Energy Saving Trust to carry out community and church consultation/engagement to measure acceptability of proposed solar farm.

£4,994

Independent examiner's report

Report to the Trustees of **Zero Carbon Daviot** Registered charity number **SC051060** on the accounts of the charity for the period **1 July 2024 to 30 June 2025** set out on pages 4-6.

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. 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 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 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 8 of the 2006 Accounts Regulationshave 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: Jacquie Milne

Date: 24 March 2026

Name: Jacquie Milne

Designation: AVA Finance & Administration Manager

Address: Aberdeenshire Voluntary Action
PO Box 18706, Peterhead AB42 9BA