

Dunkeld, Birnam & District Community Development Trust

Scotland · Charity number SC052156

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2022-11-29

Register [View on the OSCR register](#)

Contact

Address Laghmor
Dunkeld
Perthshire
PH8 0AD

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: The Trust delivers the priorities defined in the 2022 Community Action Plan for the local area. The focus is on affordable housing, care in the community, an artisan village project and liaison between the large number of local groups.

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

Objectives: Purposes 5. The Organisation's purpose is to advance citizenship and community development in the Dunkeld and Birnam Area focussed on, but not limited to, activities defined in the PH8 Community Action Plan 2022 in particular: a. Encouraging safe and active travel, b. Addressing issues around the lack of affordable housing, c. delivering improvements to physical and electronic connectivity, d. coordinating community volunteer activity, e. Protecting the natural, built and cultural environment f. Promoting activities, including care, and the provision of facilities that underpin a strong community spirit and cultural development across all ages, g. Supporting projects that contribute to a thriving local economy but only to a minimal extent required to achieve the charitable purpose.. 6. The effectiveness and results of initiatives will be reported annually, and adjustments in priorities made in consultation with Members and the Community. 7. The Community Trust Area is defined as all of the PH8 postcode area, and such other sub-postcode areas as are included in the geographical area of Dunkeld and Birnam Community Council, as defined by Perth and Kinross Council as at 2022, whether or not the Community Council is established. These additional postcodes are PH9 0NN, 0NP, 0NR, 0NS, 0NT, 0NU, 0NW, 0NX, 0NY.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	1
2024-12-31	£73,760	£50,509	-	1
2023-12-31	£43,476	£28,910	-	1

Dunkeld, Birnam & District Community Development Trust

Scotland - Charity number SC052156

Accounts

Dunkeld, Birnam & District Community Development Trust

SC052156



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,309				2,309	7,125
Legacies					-	
Grants	47,939	23,512			71,451	36,351
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	50,248	23,512	-	-	73,760	43,476
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	50,248	23,512	-	-	73,760	43,476
A3 Payments						
Expenses for fundraising activities	69				69	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	-	56,146			56,146	28,910
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	-	294			294	
					-	
A3 Sub total	69	56,440	-	-	56,509	28,910
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	69	56,440	-	-	56,509	28,910
Net receipts / (payments)	50,179	(32,928)	-	-	17,251	14,566
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	50,179	(32,928)	-	-	17,251	14,566

Section C Notes to the Accounts

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

First 12 months account period of Trust

An explanatory note is provided for two specific payments

A number of payments are to individuals to reimburse them for payments they made on behalf of the Trust. The payments are evidenced by invoices or receipts.

The Trust holds funds for a number of local small organisations who do not have their own bank accounts. These funds are controlled by the 3rd parties with financial processes in place so are not examined as they are not Trust funds

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core Funding	SSE Griffin Calliachar Community Fund	1	12,500
Core Funding	Gannochy Trust	1	17,000
Care Group Funding	PKC	11	24,512
Care Group Funding	Basil Death Fnd	1	3,000
	Total		57,012

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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Authority under which paid

C3b Trustee remuneration - details

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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Number of trustees £

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
B1 Cash funds	Cash and bank balances at start of year	10,926	3,640			14,566	14,566
	Surplus / (deficit) shown on receipts and payments account	50,179	(32,928)			17,251	
						-	
						-	
	Cash and bank balances at end of year	61,105	(29,288)	-	-	31,817	14,566
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	14,566
B2 Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
				Total	-	-	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
				Total	-	-	-
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) 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				
			02/06/2025				

Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Fundraising for Care Group- general donations	1,558	-			1,558	
Fundraising for Care Group- Dunkeld church	651	-			651	
					-	
					-	
Total	2,209	-	-	-	2,209	

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SSE Griffin Calliachar Community Fund	12,500		12,500	
Gannochy Trust	17,000		17,000	
PKC	1,000	23,512	24,512	
Basil Death Fnd	3,000		3,000	
			-	
			-	
Total	33,500	23,512	57,012	-
reference		-	reference	reference

reference

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reference

reference

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Community Connector Fees	23,413				23,413	
Care Group	-	27,199			27,199	
Admin	5,856				5,856	
Miscellaneous	41				41	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	29,310	27,199	-	-	56,509	

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APPENDIX 3



	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Dunkeld, Birnam & District Community Development Trust						
Registered charity number	SC052156						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024	to	31	December	2024
Set out on pages	1 - 6					(remember to include the page numbers of additional sheets)	
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 (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.						
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, and - 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.						
Signed:				Date:	27 th May 2025		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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