

THE DUNDEE INSTITUTE OF ARCHITECTS
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
SCOTTISH CHARITY NUMBER: SC053443

The Dundee Institute of Architects
Report and Unaudited Financial Statements
for the year ended 30 September 2025

Charity Number - SC053443

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The Dundee Institute of Architects

Trustee's Report

for the year ended 30 September 2025

The trustee has pleasure in presenting her report together with the accounts of the charity and the independent examiner's report for the year ended 30 September 2025.

Reference and Administrative Information

Registered Charity Number: SC053443
Operational Address: 187 Strathmartine Road, Dundee DD3 8BL
Independent Examiner: Danie van Niekerk
Bankers:

Trustees

The following trustees have served during the year and since the year end:

Samuel Hinchliffe
Christine Palmer
Fiona Canavan
Ellena Leslie
Jennifer Shanks
Fraser Middleton
Ian Muir (resigned 24 April 2025)
Jon Frullani
Alan MacDonald
Ian Reid (appointed 24 April 2025)
Adrian Tomaszewski (appointed 24 April 2025)

Structure, Governance and Management

The SCIO will continue the activities and projects of the existing organisation. The Dundee Institute of Architects (DIA) is one of six Chapters of the Royal Incorporation of Architects in Scotland. Representing an area stretching from Anstruther in the East to Loch Earn in the West, and Glenrothes in the South to Blair Atholl in the North. Formerly known as The Dundee Institute of Architecture, Science and Art the organisation was founded in 1884 and now has approximately 560 members.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Charitable Purposes

The charitable purposes are defined in the constitution as:

- To advance the cause of good architecture within the Membership Area
- to advance education, heritage, art and culture
- to advance community development
- to promote environmental protection and enhancement

Charitable activities, achievements and future plans

Achievements

During the year to 30 September 2025 the SCIO was dormant.

Future Plans

The SCIO plans to hold events that unite members of the profession, members have an opportunity to interact and learn from their peers and experts in the profession.

Financial Review and Reserves Policy

During the year to 30 September 2025 the SCIO was dormant.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustee on 2 June 2026 and signed by:-

 SIGNED SECURELY
Christine Palmer
08/06/2026 at 4:45:27 AM UTC

Christine Palmer (Trustee)

The Dundee Institute of Architects

Independent Examiner's Report to the trustee of The Dundee Institute of Architects for the year ended 30 September 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2025 which are set out on pages 4 and 5.

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. 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 report

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 evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
2. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Danie van Niekerk
Walker Dunnett & Co
Chartered Accountants
29 Commercial Street
Dundee
DD1 3DG

Date: 2 June 2026

The Dundee Institute of Architects

Statement of Receipts and Payments for the year ended 30 September 2025

	2025
	£
Receipts	
Receipts from Fundraising Activities	0
Total Receipts	<u>0</u>
Payments	
<i>Cost of charitable activities</i>	
Charitable donations	0
Bank charges	0
	<u>0</u>
<i>Governance costs</i>	
Independent examiner's fee	0
Total payments	<u>0</u>
Surplus/(Deficit) for year	<u><u>0</u></u>

Statement of Balances as at 30 September 2025

	2025
	£
Funds reconciliation	
Cash at bank - 1 October 2024	0
Surplus/(Deficit) for year	0
Cash at bank - 30 September 2025	<u><u>0</u></u>
Liabilities	
Independent examiner's fee	0
	<u><u>0</u></u>

All funds are unrestricted

The notes on page 5 form an integral part of these accounts.

Approved by the trustee on 2 June 2026 and signed by:

 SIGNED SECURELY
Christine Palmer
08/06/2026 at 4:45:27 AM UTC

Christine Palmer (Trustee)

The Dundee Institute of Architects

Statement of Receipts and Payments for the year ended 30 September 2025

1. **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 **Basis of accounting**

These Accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 **Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objectives.

1.3 **Receipts**

All of the charity's funds are unrestricted. Unrestricted funds are those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

1.4 **Payments**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. **Charitable donations paid**

No charitable donations have been paid within the year.

3. **Trustees, employees and remuneration**

No remuneration was paid to trustees in the period.
The charity had no employees in the period.