

MACRAE CLAN WAR MEMORIAL FUND

**Report and accounts
For the year ended**

5 April 2026

Charity Number: SC001582

MACRAE CLAN WAR MEMORIAL FUND

Report & Accounts For the year ended 5 April 2026

INDEX

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	3
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Accounts	5

MACRAE CLAN WAR MEMORIAL FUND

Charity Information For the year ended 5 April 2026

Registered Charity Number:	SC001582
Trustees:	Baroness Miranda Van Lynden Mrs Marigold Parker-Jervis
Independent Examiner:	Rhona Wilson, BA, FCCA MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA
Bankers:	Royal Bank of Scotland 29 Harbour Road Inverness IV1 1SY

MACRAE CLAN WAR MEMORIAL FUND

Trustees' Report For the year ended 5 April 2026

Constitution

The Trust's objectives and rules are contained in its Trust Deed dated 17 July 1957. The Trust's address is c/o MacKenzie Kerr Limited, Redwood, 19 Culduthel Road, Inverness IV2 4AA. The Trust is a Registered Scottish Charity under the number SC001582.

Trustees

The Trustees during the year to 5 April 2026 were:

Baroness Miranda Van Lynden
Mrs Marigold Parker-Jervis

The Trustees are the President and Chair of the Clan MacRae Society, who are elected by approval of a majority of the members of the Society at their Annual Meeting.

Objects and Activities

The main purpose of the Trust is the provision of support and assistance to members of the Clan MacRae in Scotland, suffering due to ill health.

During the year the Trust's objectives were pursued by raising awareness through Clan events held by the Clan MacRae Society.

Financial Information

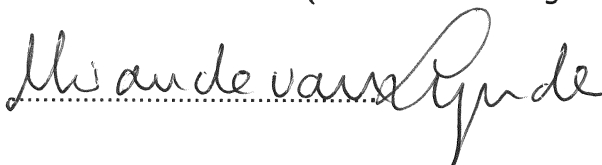
There was a surplus for the year of £134 (2025 - deficit of £240) and details are given in the accounts.

Taxation

The Trust is recognised as a charity by HM Revenue & Customs and there is therefore no liability to taxation on its income.

This report was approved by the Trustees on 27 April 2026 and signed on their behalf by:

Baroness Miranda Van Lynden



**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE MACRAE CLAN WAR MEMORIAL FUND
For the year ended 5 April 2026**

I report on the accounts of the Trust for the year ended 5 April 2026 which are set out on pages 4 to 5.

This report is made solely to the trustees as a body, in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the trustees as a body for this report or for the opinions I have formed.

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 (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 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 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.



Rhona Wilson, BA, FCCA
MacKenzie Kerr Limited
Chartered Accountants
Redwood, 19 Culduthel Road
Inverness, IV2 4AA
Date: 29 April 2026

MACRAE CLAN WAR MEMORIAL FUND

Receipts and Payments Account For the year ended 5 April 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
INCOME				
Bank interest	230	-	230	324
Bank Compensation	<u>468</u>	<u>-</u>	<u>468</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u>698</u>	<u>-</u>	<u>698</u>	<u>324</u>
EXPENDITURE				
Charitable payments	-	-	-	-
Other expenditure	<u>564</u>	<u>-</u>	<u>564</u>	<u>564</u>
TOTAL RESOURCES EXPENDED	<u>564</u>	<u>-</u>	<u>564</u>	<u>564</u>
Surplus/(Deficit) for the year	134	-	134	(240)
Bank balance at 5 April 2025	<u>23,372</u>	<u>-</u>	<u>23,372</u>	<u>23,612</u>
Bank balance at 5 April 2026	<u>23,506</u>	<u>-</u>	<u>23,506</u>	<u>23,372</u>

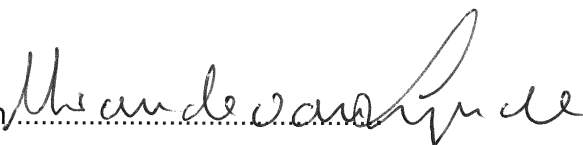
MACRAE CLAN WAR MEMORIAL FUND

Statement of Balances For the year ended 5 April 2026

	2026 £	2025 £
BANK		
Royal Bank of Scotland	<u>23,506</u>	<u>23,372</u>
FUNDS		
Unrestricted	<u>23,506</u>	<u>23,372</u>

This statement was approved by the Trustees on ~~27~~ April 2026 and signed on their behalf by:

Baroness Miranda Van Lynden



Notes to the accounts for year ended 5 April 2026

Accounting Policies:

The accounts have been prepared under the historical cost convention.

Basis of accounting:

Income and expenditure have been accounted for on a receipts and payments basis.

Funds:

There are no restricted funds at 5 April 2026.