

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	06	04	2024		05	04	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

A R & K M MacLaren Trust
SC022496
c/o 16 Heriot Row, Edinburgh
Postcode EH3 6HR

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Trustee		The Clan MacLaren Society
2	Trustee		The Clan MacLaren Society
3	Trustee		The Clan MacLaren Society
4	Trustee		Ex Officio
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

Per Trust Deed – Trust (Scotland) Act

Objectives and activities

Charitable purposes

In accordance with the Annual Return:
the prevention of relief of poverty
the advancement of education
the advancement of Art, Heritage, Culture or Science, and
restoration, upkeep and maintenance of the ruined Church of
Balquhiddar.
any other purpose that may reasonably be regarded as analogous to act
of the preceding purposes.

Summary of the main activities
in relation to these objects

Provision of bursaries and support for art projects, education and
individuals in the Clan Heartlands as well as the restoration, upkeep and
maintenance of the ruined Church of Balquhiddar..

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Three bursaries totalling £750 were made to individuals. Expenditure of £2,906 was incurred with regards to the restoration, upkeep and maintenance of the ruined Church of Balquhiddier.

Financial review

Brief statement of the charity's policy on reserves

None

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	Trustee
Date	10 th October 2025	24/10/2025



A R & K M MACLAREN TRUST

SC022496

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	04	2024		05	04	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	10,290				10,290	9,731
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	10,290	-	-	-	10,290	9,731
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	29,105				29,105	9,696
A2 Sub total	29,105	-	-	-	29,105	9,696
Total receipts	39,395	-	-	-	39,395	19,427
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	3,000				3,000	3,000
Payments relating directly to charitable activities	2,350				2,350	1,150
Grants and donations	750				750	1,250
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	1,440				1,440	1,272
Other	571				571	542
					-	
A3 Sub total	8,111	-	-	-	8,111	7,214
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	39,117				39,117	4,017
A4 Sub total	39,117	-	-	-	39,117	4,017
Total payments	47,228	-	-	-	47,228	11,231
Net receipts / (payments)	(7,833)	-	-	-	(7,833)	8,196
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(7,833)	-	-	-	(7,833)	8,196

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	14,253				14,253	6,057
	Surplus / (deficit) shown on receipts and payments account	(7,833)				(7,833)	8,196
						-	
						-	
	Cash and bank balances at end of year	6,420	-	-	-	6,420	14,253
(Agree balances with receipts and payments account(s))							

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments		265,633	259,089
	Total	265,633	259,089

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

10/10/25
24/10/25

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Bursaries	Individuals	3	750
Total			750

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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A R & K M MACLAREN TRUST

SC022496

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Bursaries	750			750	1,250
				-	
				-	
				-	
Total	750	-		750	1,250

reference

-

reference

reference

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Consulation fee for Old Kirk repairs	1,150				1,150	1,150
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,150	-	-	-	1,150	1,150

reference error

-

-

reference error

-

SC022496

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

A R & K M MACLAREN TRUST

SC022496

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3



		Independent examiner's report on the accounts v2																		
Report to the trustees/members of		A R & K M MACLAREN TRUST																		
Registered charity number		SC022496																		
On the accounts of the charity for the period		Period start date <table border="1"> <tr> <th>Day</th> <th>Month</th> <th>Year</th> </tr> <tr> <td>6</td> <td>4</td> <td>2024</td> </tr> </table>			Day	Month	Year	6	4	2024	to	Period end date <table border="1"> <tr> <th>Day</th> <th>Month</th> <th>Year</th> </tr> <tr> <td>5</td> <td>4</td> <td>2025</td> </tr> </table>			Day	Month	Year	5	4	2025
Day	Month	Year																		
6	4	2024																		
Day	Month	Year																		
5	4	2025																		
Set out on pages		1 to 6			(remember to include the page numbers of additional sheets)															
Respective responsibilities of trustees and examiner		<p>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.</p>																		
Basis of independent examiner's statement		<p>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.</p>																		
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper 																		
Signed:																				
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