

Glencoe Heritage Trust

Scotland · Charity number SC033081

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2002-04-18
Register	View on the OSCR register

Contact

Address	Croft 24A Carnoch Glencoe Argyllshire PH49 4HQ
Website	www.glencoe-heritage-trust.com

Activities

Activities: 'It does none of these'

Purposes: 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement', 'the advancement of animal welfare'

What the charity does: To take all appropriate measures to conserve the natural beauty and natural heritage of Glencoe, and their environs for the benefit of the local community and the public at large and to promote open public access thereto in so far as this is not detrimental to such conservation. (b) To promote the benefit of the inhabitants of Glencoe without distinction of sex or of political, religious or other opinions by associating with the said inhabitants, voluntary organisations and local statutory authorities in a common effort to advance education and to provide facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

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

Objectives: The organisation's purposes are to (a) To take all appropriate measures to conserve the natural beauty and natural heritage of Glencoe, and their environs for the benefit of the local community and the public at large and to promote open public access thereto in so far as this is not detrimental to such conservation. (b) To promote the benefit of the inhabitants of Glencoe without distinction of sex or of political, religious or other opinions by associating with the said inhabitants, voluntary organisations and local statutory authorities in a common effort to advance education and to provide facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£3,152	£1,953	-	0
2024-04-30	£6,154	£1,456	-	0
2023-04-30	£7,858	£4,910	-	0
2022-04-30	£7,996	£5,938	-	0
2021-04-30	£9,930	£2,293	-	0

Accounts

GLENCOE HERITAGE TRUST SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

GLENCOE HERITAGE TRUST SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity registration

Scotland

GLENCOE HERITAGE TRUST SCIO

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

GLENCOE HERITAGE TRUST SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

MAY 2024

On 18th May Trustee [REDACTED] accompanied a family of three who wished to place flowers on their ancestor's grave on Eilean Munde. (descended from the Lawrie family)

On 30th May GHT Trustees – [REDACTED] attended a presentation at the National Trust for Scotland Visitor Centre. The presentation was in connection with NTS's proposal to remove the bund on River Coe at Achnacon.

Chair – [REDACTED] contacted Customer Services at Marks & Spencer in connection with unauthorised marketing material of Eilean Munde in the Fort William branch. A large colour mural of Eilean Munde was displayed suggesting this location as a day visit.

M & S agreed that this could be a threat to a sacred Island and the mural was removed.

The GHT received a cheque for £275.00 from the Glencoe Angling Club for annual rent.

GHT paid Lochaber District Fisheries Board £275.

JUNE 2024

Trustee - [REDACTED] trimmed the paths on Eilean Munde, whilst on the Island [REDACTED] undertook an inspection of the Chief's grave and also viewed other areas of the Island.

JULY 2024

£500 donation received via paypal – USA

AUGUST 2024

GHT Secretary - [REDACTED] met with broadcaster [REDACTED] at the Massacre Cross and was interviewed on the history of the glen. [REDACTED] was researching the history of ancient monuments for her forthcoming book "Lest we forget British Monuments"

GHT was gifted a picture of Eilean Munde by artist Colin Hunter 1892. [REDACTED] of Clan MacInnes, USA organised sending this picture, as well as funding the shipping costs to ensure this picture travelled from USA to Glencoe.

It was gifted by [REDACTED] of [REDACTED] and the International Association of Clan MacInnes, USA on the condition that the picture be displayed in the GHT office in Glencoe.

Chair removed Park4night online app for Invercoe layby.

NTS contacted GHT by email to request permission to remove the tree guards from the Scots Pine Trees at Inverigan as the trees appeared to be mature enough to survive without guards. The trees were planted in memory of those killed during the massacre of 1692.

GLENCOE HERITAGE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

SEPTEMBER 2024

Trustee Davy visited the Island and took some photographs of the Chapel Wall and the entrance to the Chapel as well as a quick look over the Island to ensure nothing untoward.

Historic Environment Scotland (HES) organised drone footage of Eilean Munde as part of their regular inspection of ancient sites. Results can be viewed on the website canmore

Representatives from Lochaber Fisheries Trust carried out Electrofishing on the River Coe.

OCTOBER 2024

Trustee Peter accompanied descendants of the [REDACTED] families to Eilean Munde in order they could visit the grave sites of their ancestors.

NOVEMBER 2024

The GHT held their AGM on 10th November.

Trustees [REDACTED] attended the Remembrance Service at the War Memorial next to Bridge of Coe.

On 7th November 55 former Dutch Marines – Whiskey Company (W-Coy) met up again with Secretary Rosalin at the Massacre Cross, the Marines had previously donated a bench.

Glencoe Outdoor Centre requested permission from GHT to remove large tree out of River Coe, permission granted.

DECEMBER 2024

On 10th December Trustee [REDACTED] escorted [REDACTED] Senior Archaeological Survey Officer, Historic Environment Scotland to undertake an archaeological survey of Eilean Munde with particular focus on the remaining walls of the Chapel. They indicated that the survey which included 3d scans could take as long as 9-10 months to be completed.

SSE contacted GHT to seek permission to carry out essential maintenance of the overhead power lines at the Falls Cottage site, Invercoe.

Christmas Cards were produced online for Glencoe Heritage Trust and sent to key contacts. Cost was paid by Secretary's own money.

JANUARY 2025

Chair – [REDACTED] contacted local councillor [REDACTED] regarding layby at Inver Coe after concerns were raised about the number of vehicles parking overnight.

The annual accounts were audited by [REDACTED] all trustees approved the annual accounts and the Trustee Report.

Cheque donation of £50 received from [REDACTED]

GLENCOE HERITAGE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

FEBRUARY 2025

The annual Glencoe Massacre Memorial service took place on 13th February.

Trustees [REDACTED] attended the ceremony which was conducted by the [REDACTED]
[REDACTED] recited Psalm 121 in Gaelic.

The GHT wreath was laid by Secretary [REDACTED] in memory of [REDACTED] formerly of Upper Carnoch, Glencoe.

GHT organised [REDACTED] to pipe the march to the Cross, he then played at the service, he was paid £100.

Local Florist [REDACTED] was paid £85 for the GHT wreath.

On 11th February, GHT received the title sheet ARG31001 for the land next to bridge of Coe (formerly Karen's land).
On 6th February Ainsley Smith was paid £420 for annual accountancy fee.

MARCH 2025

A donation of £40 is received by direct debit from Dr P Bryant on a monthly basis.

APRIL 2025

Friday 18th April the old bridge on the path up the Pap of Glencoe was replaced with a new custom built wooden bridge, this was built by local contractor Ewen Lawrie who transported the new bridge and positioned it into place.

On 22nd April, Pole Position was paid £180 for annual hosting of website etc relevant to period June 25 – May 26.

On 26th April, LDSFB was paid £275 for annual levy.

As at 30th April 2025 the GHT Bank account balance was £21,888.69

Petty Cash Balance as at 30th April 25 £100

Donation Box from 1st May 24 up to and inclusive 30th April 25 received £726.70

Easyfundraising has raised as at 30th April 25 £677.52

Justgiving Account has raised as at 30th April £70.00

Financial review

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

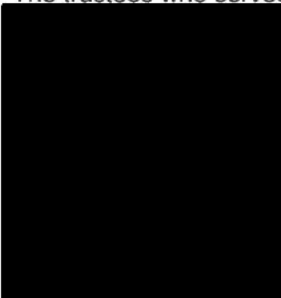
Structure, governance and management

The trust is a company limited by guarantee

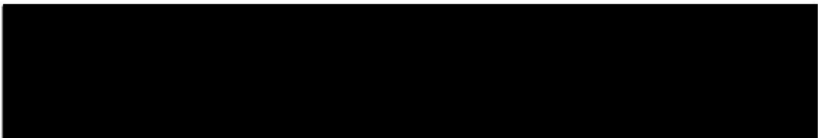
GLENCOE HERITAGE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

The trustees who served during the year and up to the date of signature of the financial statements were:



The trustees' report was approved by the Board of Trustees.



8 December 2025

GLENCOE HERITAGE TRUST SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLENCOE HERITAGE TRUST SCIO

I report on the financial statements of the trust for the year ended 30 April 2025, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trust's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trust trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



GLENCOE HERITAGE TRUST SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	3,152	6,154
Total income		3,152	6,154
Expenditure on:			
Charitable activities	3	1,953	1,456
Total expenditure		1,953	1,456
Net income and movement in funds		1,199	4,698
Reconciliation of funds:			
Fund balances at 1 May 2024		128,021	123,323
Fund balances at 30 April 2025		129,220	128,021

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

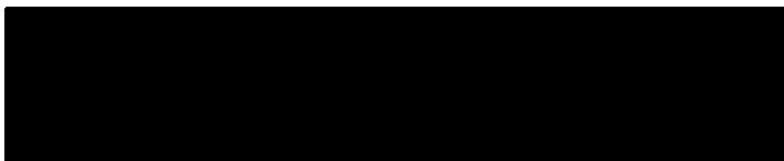
GLENCOE HERITAGE TRUST SCIO

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		108,036		108,036
Current assets					
Cash at bank and in hand		21,934		20,735	
Creditors: amounts falling due within one year	7	(750)		(750)	
Net current assets			21,184		19,985
Total assets less current liabilities			129,220		128,021
The funds of the trust					
Restricted funds		661		661	
Unrestricted funds	8		128,559		127,360
			129,220		128,021

The financial statements were approved by the trustees on 8 December 2025



GLENCOE HERITAGE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Glencoe Heritage Trust SCIO is a INSERT CONSTITUTIONAL DETAIL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GLENCOE HERITAGE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GLENCOE HERITAGE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,152	6,154

3 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Telephone	911	769
Advertising	144	101
Sundries	393	60
Enter ac908 in database	85	136
Accountancy	420	390
	1,953	1,456
Analysis by fund		
Unrestricted funds	1,953	1,456

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

5 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

GLENCOE HERITAGE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

5 Employees (Continued)

6 Tangible fixed assets

Freehold land
and buildings
£

Cost

At 1 May 2024

108,036

At 30 April 2025

108,036

Carrying amount

At 30 April 2025

108,036

At 30 April 2024

108,036

7 Creditors: amounts falling due within one year

2025
£

2024
£

Accruals and deferred income

750

750

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General Funds	127,360	3,152	(1,953)	128,559
	127,360	3,152	(1,953)	128,559
Previous year:	At 1 May 2023 £	Incoming resources £	Resources expended £	At 30 April 2024 £
General funds	122,662	6,154	(1,456)	127,360
	122,662	6,154	(1,456)	127,360

GLENCOE HERITAGE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2025*

9 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

