

# Leys Charitable Trust

Scotland · Charity number SC037647

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2006-11-30
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
Banchory Business Centre  
Burn O'Bennie Road  
Banchory  
Aberdeenshire  
AB31 5ZU

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

**What the charity does:** To promote the conservation, protection and improvement of the physical and natural environment of those parts of the area of ground and the historical remains therein, known as the Leys Estate as have been acquired by the Trust by way of gift, purchase or long term lease

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

**Objectives:** (m) the advancement of environmental protection or improvement (b) the advancement of education (f) the advancement of citizenship or community development (including rural or urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities) -

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,503	£22,516	-	0
2024-03-31	£79,566	£83,017	-	0
2023-03-31	£415	£2,439	-	0
2022-03-31	£5,000	£2,439	-	0
2021-03-31	£0	£0	-	0

**Leys Charitable Trust**

Scotland - Charity number SC037647

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# Accounts

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APPENDIX 1



Trustees' Annual Report for the period

From Day 01 Month 04 Year 2024 To Day 31 Month 03 Year 2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name Leys Charitable Trust  
Other names charity is known by n/a  
Registered charity number SC037647  
Charity's principal address Banchory Business Centre  
Burn O'Bennie Road  
Banchory  
Aberdeenshire Postcode AB31 5ZU

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		Lead Trustee		Yes
2				
3				
4				
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
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## Structure, governance and management

Type of governing document	Deed of Trust
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Trustee recruitment and appointment	During his lifetime, only [REDACTED] has the power to appoint new trustees. Thereafter, remaining Trustees have the usual powers to appoint new Trustees.
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## Objectives and activities

### Charitable purposes

- a) To promote the conservation, protection and improvement of the physical and natural environment of those parts of the area of ground and the historical remains therein, known as the Leys Estate as have been acquired by the Trust by way of gift, purchase or long term lease.
- b) To advance the education of the public in the history and the heritage of those areas of the Leys Estate.
- c) To benefit in any way such other charitable object or objects relating to those areas of the Leys Estate as the Trustees think fit to support or establish.

### Summary of the main activities in relation to these objects

The Management Plan aims to increase public knowledge and access of the site and to provide education as to its historical, social and environmental significance to the area.

**Details of any deficit**

There was a small deficit for the year on the Loch of Leys path construction

**Donated facilities and services (if any)** None

**APPENDIX 1**

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**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)**

FOUNDING TRUSTEE

**Date** 17 December 2025

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## APPENDIX 1

### Achievements and performance

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

The main achievements for the year were:

- Completion of the Loch of Leys path; and
- Receipt of donations for the Loch of Leys Restoration Project and the Red Moss Carbon Project

### Financial review

#### Brief statement of the charity's policy on reserves

The Charity's reserves will be spent on increasing public knowledge and access of the sites, as have been acquired by the Trust by way of gift, purchase or long term lease and to provide education on the historical, social and environmental significance of the area. The reserves policy will be reviewed on an annual basis based on planned projects.

Scottish Charity Regulator

Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03

**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 £
<b>A1 Receipts</b>						
Donations	200	19,500			19,700	16,198
Receipt of loan funding		4,200			4,200	
Grants		17,603			17,603	63,368
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					-	
					-	
<b>A1 Sub total</b>	<b>200</b>	<b>41,303</b>	<b>-</b>	<b>-</b>	<b>41,503</b>	<b>79,566</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>200</b>	<b>41,303</b>	<b>-</b>	<b>-</b>	<b>41,503</b>	<b>79,566</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments		22,516			22,516	
Investment management costs					-	
Payments relating directly to charitable activities					-	80,134
Grants and donations					-	2,883
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>-</b>	<b>22,516</b>	<b>-</b>	<b>-</b>	<b>22,516</b>	<b>83,017</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>-</b>	<b>22,516</b>	<b>-</b>	<b>-</b>	<b>22,516</b>	<b>83,017</b>
<b>Net receipts / (payments)</b>	<b>200</b>	<b>18,788</b>	<b>-</b>	<b>-</b>	<b>18,988</b>	<b>(3,451)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>200</b>	<b>18,788</b>	<b>-</b>	<b>-</b>	<b>18,988</b>	<b>(3,451)</b>



**Section B Statement of balances**

	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 £
<b>B1 Cash funds</b>						
Cash and bank balances at start of year	736				736	4,187
Surplus / (deficit) shown on receipts and payments account	200	18,788			18,988	(3,451)
					-	
					-	
<b>Cash and bank balances at end of year</b>	<b>936</b>	<b>18,788</b>	<b>-</b>	<b>-</b>	<b>19,724</b>	<b>736</b>

(Agree balances with receipts and payments account(s))

	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>			
	<b>Total</b>	<b>-</b>	<b>-</b>

	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>				
Balance of grant funding for Loch of Leys path	Loch of Leys Path - Restricted Fund	102,415		17,603
	<b>Total</b>	<b>102,415</b>	<b>-</b>	<b>17,603</b>

	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>			
Supplier cost for completion of path	Loch of Leys Path - Restricted Fund		22,281
Outstanding loan balance	Loch of Leys Path - Restricted Fund	4,200	
	<b>Total</b>	<b>4,200</b>	<b>22,281</b>

	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>			
	<b>Total</b>	<b>-</b>	<b>-</b>

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

Signature\*

Print Name

Date of approval

[Redacted Signature and Name Area]

17/12/25











## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	General Donations				Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	200				200	1,470
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>200</b>	-	-	-	<b>200</b>	<b>1,470</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>200</b>	-	-	-	<b>200</b>	<b>1,470</b>
<b>Payments</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	<b>200</b>	-	-	-	<b>200</b>	<b>1,470</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>200</b>	-	-	-	<b>200</b>	<b>1,470</b>

#### Nature and purpose of funds

The General Donations fund is for any donations received that are not for a specific purpose



## Leys Charitable Trust

SC037647

**Additional analysis (3)**

## 6 Breakdown of restricted funds

	Loch of Leys Path Construction	Loch of Leys Restoration Project	Red Moss Carbon Project		Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations		14,500	5,000		19,500	14,728
Receipt of loan funding	4,200				4,200	
Grants	17,603				17,603	63,368
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					-	
<b>Sub total</b>	<b>21,803</b>	<b>14,500</b>	<b>5,000</b>	<b>-</b>	<b>41,303</b>	<b>78,096</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>21,803</b>	<b>14,500</b>	<b>5,000</b>	<b>-</b>	<b>41,303</b>	<b>78,096</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,516				22,516	80,134
Grants and donations					-	2,883
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>22,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,516</b>	<b>83,017</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>22,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,516</b>	<b>83,017</b>
<b>Net receipts / (payments)</b>	<b>(712)</b>	<b>14,500</b>	<b>5,000</b>	<b>-</b>	<b>18,788</b>	<b>(4,921)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(712)</b>	<b>14,500</b>	<b>5,000</b>	<b>-</b>	<b>18,788</b>	<b>(4,921)</b>

**Nature and purpose of funds**

Please see fund names above which are self explanatory



## APPENDIX 3

Scottish Charity Regulator

### Independent examiner's report on the accounts

**Report to the trustees/members of** Leys Charitable Trust

**Registered charity number** SC037647

**On the accounts of the charity for the period**

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	04	2024		31	03	2025

**Set out on pages**

**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 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

- to which, in my opinion, attention should be drawn in order to enable a proper view of the accounts to be reached.

**Signed:**

**Date:** 17/12/25.

**Name:**

**Relevant professional qualification(s) or body (if any):**

Chartered Accountant

**Address:**

c/o Burnett House  
Burn O'Bennie Road  
Banchory  
AB31 5ZU