

APPENDIX 1



Trustees' Annual Report for the period

Period start date

Period end date

From

Day

Month

Year

To

Day

Month

Year

01

04

2024

31

03

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

Structure, governance and management

Type of governing document

Deed of Trust

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.

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

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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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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.

Leys Charitable Trust

SC037647

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Receipts and payments accounts

For the period
from

01

04

2024

to

31

03

2025

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 £
A1 Receipts						
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					-	
					-	
A1 Sub total	200	41,303	-	-	41,503	79,566
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	200	41,303	-	-	41,503	79,566
A3 Payments						
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					-	
					-	
A3 Sub total	-	22,516	-	-	22,516	83,017
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	22,516	-	-	22,516	83,017
Net receipts / (payments)	200	18,788	-	-	18,988	(3,451)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	200	18,788	-	-	18,988	(3,451)

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General Donations				Total unrestricted funds	Total unrestricted funds last period
Receipts						
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					-	
Sub total	200	-	-	-	200	1,470
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	200	-	-	-	200	1,470
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)	200	-	-	-	200	1,470
Transfers to / (from) funds					-	
Surplus / (deficit) for year	200	-	-	-	200	1,470

Nature and purpose of funds

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

Leys Charitable Trust

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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
Receipts						
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					-	
Sub total	21,803	14,500	5,000	-	41,303	78,096
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,803	14,500	5,000	-	41,303	78,096
Payments						
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					-	
Sub total	22,516	-	-	-	22,516	83,017
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	22,516	-	-	-	22,516	83,017
Net receipts / (payments)	(712)	14,500	5,000	-	18,788	(4,921)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(712)	14,500	5,000	-	18,788	(4,921)
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
01 Day 04 Month 2024 Year to 31 Day 03 Month 2025 Year

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 accounts to be reached.

Signed:

Name:

Date: 17/12/25.

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

Chartered Accountant

Address:

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