

**The Sorbie Tower Charity**  
**Scottish Charity Number SC045739**

**Trustees' Annual Report for the year ended 31<sup>st</sup> March 2025**

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31<sup>st</sup> March 2025.

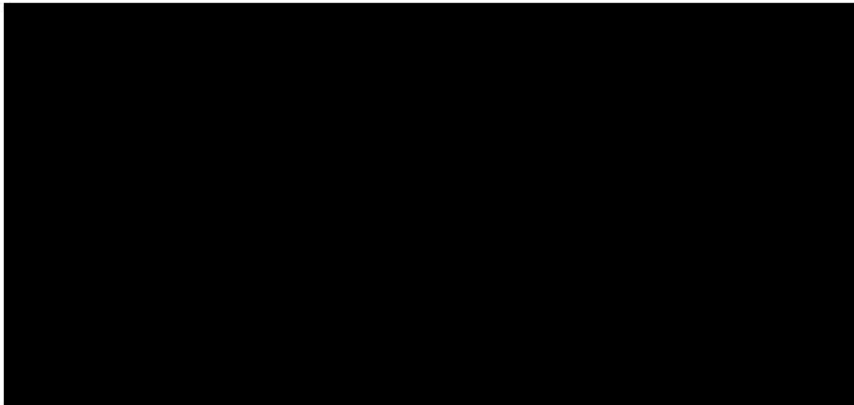
**Reference and Administrative Information**

**Charity name**

The Sorbie Tower Charity (SCIO)

**Charity number**

SC045739



**Structure, Governance and Management**

**Constitution**

The Sorbie Tower Charity is a Scottish Charitable Incorporated Organisation (SCIO), which was registered on 24<sup>th</sup> June 2015. It has a single tier structure with the Trustees being the members of the charity.

The assets of the previous Clan Hannay and Donald Hannah Memorial Trust were transferred to the Sorbie Tower Charity, as was the balance on the previous Sorbie Tower Conservation Project account.

In February 2019, Section 39 of the Constitution was amended to allow the charity to employ a trustee providing the conditions of the Charities Act 2005 are fulfilled.

**Appointment of Trustees**

The Trustees were appointed by the Clan Hannay Society and include Trustees of Sorbie Tower before it was transferred to the Sorbie Tower Charity, and also Trustees of the Clan Hannay and Donald Hannah Memorial Trust before it was wound up.

## **Objectives and Activities**

### **Charitable purposes**

The charity's purpose is the advancement of education, arts, heritage, culture and science, and the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

### **Activities**

During the year an increasing number of events have taken place, such as a military weekends, re-enactments, Doors Open Day and weddings. The present Warden maintains the Tower and grounds as well as organising events. At the request of Historic Environment Scotland, a civil engineer firm undertook a survey of the temporary roof.

### **Achievements and Performance**

More events can now take place at the Tower and grounds, with volunteers from "workaways" helping with maintenance and guiding visitors.

### **Financial review**

During the year regular donations have continued and events have brought in income.

### **Reserves policy**

The Trustees' policy is to retain funds for managing the charity and to accumulate funds for the phased restoration of Sorbie Tower.

The Trustees believe that the unrestricted reserves of £24,846 are adequate to meet current costs.

### **Plans for future period**

A conservation architect has now produced plans to restore the stonework and an appeal has been launched to replace some of the central stairway. Repairs to the temporary roof are being agreed with Historic Environment Scotland.

### **Trustees' remuneration and expenses**

During the year [REDACTED] was paid a monthly fee of £480 for maintenance of the Tower and grounds, in addition Hanna Property Maintenance & Management received a further sum of £960.00 for maintenance at the Tower.

This report was approved by the Trustees on

2025 and signed on their behalf by:

[REDACTED] .....

Chair

**The Sorbie Tower Charity**

**Scottish Charity Number SC045739**

**Receipts and Payments Account for the year ended 31<sup>st</sup> March 2025**

	Total Funds 2025 £	Total Funds 2024 £
<b><u>Receipts</u></b>		
Donations	6,240	6,970
	<u>6,240</u>	<u>6,970</u>
Total receipts	<u>6,240</u>	<u>6,970</u>
<b><u>Payments</u></b>		
Costs of charitable activities:		
Repairs and Maintenance of Sorbie Tower	9,053	21,860
Insurance	835	786
Governance costs:		
Legal costs	390	390
	<u>10,278</u>	<u>23,036</u>
Total payments	<u>10,278</u>	<u>23,036</u>
Deficit for the year	<u>(4,038)</u>	<u>(16,066)</u>

All funds are unrestricted.

**The Sorbie Tower Charity**

**Scottish Charity Number SC045739**

**Statement of Balances as at 31<sup>st</sup> March 2025**

	2025 £	2024 £
<b><u>Bank and cash in hand</u></b>		
Opening Balances	28,884	44,950
Deficit for the year	(4,038)	(16,066)
	=====	=====
Closing Balances	24,846	28,884
	=====	=====
<b><u>Reserves</u></b>		
General unrestricted funds	24,846	28,884
	=====	=====

**Assets (unrestricted funds)**

**Sorbie Tower**

Sorbie Tower was gifted to Clan Hannay Society in 1965 by local landowner, [REDACTED] and has since been gifted to the Sorbie Tower Charity. No payment was involved and there has been no survey carried out to obtain a value on the property.

Approved by the Trustees on 30<sup>th</sup> September 2025 and signed on their behalf by:

[REDACTED]  
Chair

**The Sorbie Tower Charity**

**Scottish Charity Number SC045739**

**Independent Examiner's Report to the Trustees**

I report on the unaudited accounts of the charity for the year ended 31<sup>st</sup> March 2025 set out on pages 3 to 4.

**Respective Responsibilities of the Trustees and the 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 Report**

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 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;
  - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

Have 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.

  
Carson & Trotter  
Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

15<sup>th</sup> October

2025

