



Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	07	2023	To	30	06	2024

Office of the Scottish Charity Regulator

Reference and administration details

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

Daniel McLean Memorial Fund SCIO

SC046754

Quoynee

Sir John's Square

Thurso

Caithness

Postcode KW14 7BE

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		Chairperson		
2		Treasurer		
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

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 29 July 2016. It has a single tier structure and as such the trustees are the members of the charity.

Trustee recruitment and appointment

Trustees are elected at the annual general meeting. There must be a minimum of four and a maximum of six trustees.

Objectives and activities

Charitable purposes

The purpose of the SCIO is the advancement of education and access to music for young and old.

Summary of the main activities in relation to these objects

To encourage the enjoyment of study by those who are retired or ex-services in Caithness and North Sutherland; support suitable study at NHC/UHI or the Open University; offer a measure of financial support up to the value of £1,000 per annum to one or more appropriate recipients where financial considerations create a restraint to the pursuit of this study; decide on the allocation of this sum, after due consideration, by mid-August each year. Due to a lack of interest, our activities have extended to provide funding to groups providing access to music and singing to young and old people.

APPENDIX 1

Achievements and performance

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

We made one award this year amounting to £170 to an individual studying violin theory.

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Financial review

Brief statement of the charity's policy on reserves

There is no set policy but the trustees will monitor reserves on an ongoing basis to ensure that reserves are sufficient to meet commitments and to cover any unexpected expenditure.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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)

Chairperson

Treasurer

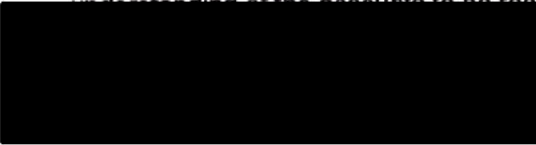
Date

21st October 2025

21st October 2025

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts						
Report to the trustees/members of	Daniel McLean Memorial Fund SCIO						
Registered charity number	SC046754						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2023	to	30	June	2024
Set out on pages	6 to 8						(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. 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 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 accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none">1. 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">2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:					Date:	21st October 2025	
Name:							
Relevant professional qualification(s) or body (if any):	Association of Chartered Certified Accountants						
Address:	23 Duncan Street						
	Thurso						
	Caithness						
	KW14 7HU						

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	07	2023		30	06	2024

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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	778				778	966
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	778	-	-	-	778	966
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	7,600				7,600	4,283
A2 Sub total	7,600	-	-	-	7,600	4,283
Total receipts	8,378	-	-	-	8,378	5,249
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	311				311	257
Payments relating directly to charitable activities	170				170	
Grants and donations					-	620
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	481	-	-	-	481	877
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	8,430				8,430	3,413
A4 Sub total	8,430	-	-	-	8,430	3,413
Total payments	8,911	-	-	-	8,911	4,290
Net receipts / (payments)	(533)	-	-	-	(533)	959
A5 Transfers to / (from) funds						
	516				516	
Surplus / (deficit) for year	(17)	-	-	-	(17)	959

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	1,980				1,980	1,021
	Surplus / (deficit) shown on receipts and payments account	(17)				(17)	959
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	1,963	-	-	-	1,963	1,980

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Unrestricted	25,539	23,521
	Total	25,539	23,521

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

21 October 2025

21 October 2025

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

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
		Total	

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)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

[illegible]

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information