

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period								
Period start date			Period end date					
Day	Month	Year	Day	Month	Year			
From	01	01	To	31	12	2024		

Reference and administration details

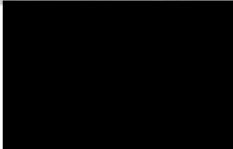
Charity name	Clachan Lochbroom Heritage Trust
Other names charity is known by	
Registered charity number	SC 047544
Charity's principal address	Clachan Church Clachan Lochbroom Ross-shire
	Postcode IV23 2RZ

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	Secretary		
2			
3			
4			
5		from 22.8.24	
6		from 5.10.24	
7	Chair		
8			
9	Treasurer		
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
	1.1.24 - 4.4.24
	1.1.24 - 14.8.24
	1.1.24 - 22.8.24

Structure, governance and management

Type of governing document

Constitution as a Scottish Charitable Incorporated Organisation.

Trustee recruitment and appointment

Trustees are recruited from the membership and appointed by vote at the AGM.

Objectives and activities

Charitable purposes

1. To acquire and preserve as a community asset the historic church building at Clachan, Lochbroom, Ross & Cromarty.
2. To make the building available for any ecclesiastical purpose required by the community.
3. To make the building available for such community purposes as may be required and which will not conflict with the internal layout or the sensitivities of the people of the area with regard to the historic purpose of the building and site in a burial ground.

Summary of the main activities in relation to these objects

1. Maintenance and repairs are ongoing.
2. and 3. The Trust welcomes community use of the building for ecclesiastical and other suitable purposes. The Trustees open the building one day a week, and advertise the fact that it will be opened on request as well as being available for community events.

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Achievements and performance

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

Over 600 people came to Clachan in 2024 - equivalent to 25% of the Lochbroom population.

The building was open 1 day/week and there were also 15 arranged visits and events. Clachan's international connections drew four visits from Canada and USA of descendants of Highlanders from Lochbroom and ship "Hector" emigrants. The First Minister was another visitor.

Events included two concerts by local musicians and the NW Gaelic Choir, a 12K race starting and finishing at the building, and an 8-day long local arts and crafts exhibition.

Individual residents are able to use Clachan for such things as music practice and to display their local history research.

Preparations for building repairs continued. A drone survey of the upper windows was carried out to supply the latest condition information for the proposed visit of a historic building consultant. Some interim work was done on those windows to reduce rainwater ingress pending major repairs.

Financial review

Brief statement of the charity's policy on reserves

Trust policy is to maintain a reserve of £4000.

Details of any deficit

None.

Donated facilities and services (if any)

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)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Chair

TREASURER

Date

5th September 2025

5.9.2025

Receipts and payments accounts						
For the period from				to		
	01	01	2024		31	12 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	4103				4103 -	1802
Legacies					-	
Grants					-	
Receipts from fundraising activities	739				739 -	753
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	368
					-	
A1 Sub total	4842 -	-	-	-	4842 -	2923 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4842 -	-	-	-	4842 -	2923 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4408				4408 -	3910
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4408 -	-	-	-	4408 -	3910 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4408 -	-	-	-	4408 -	3910 -
Net receipts / (payments)	434 -	-	-	-	434 -	(987) -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	434 -	-	-	-	434 -	(987) -

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	25890	36710			62600 -	63587
	Surplus / (deficit) shown on receipts and payments account	434				434 -	(987)
						-	
						-	
	Cash and bank balances at end of year	26324 -	36710 -	-	-	63034 -	62600 -
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	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
approval5/9/25
5.9.25

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

The charity's funds are spent for the charitable purposes as stated in its Constitution [see the Trustees Annual Report] i.e. to maintain and repair Clachan church for the benefit of the community.

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)

X

Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

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

X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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APPENDIX 3



Independent examiner's report on the accounts

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Report to the
trustees/members of

Charity name

Clachan Lochbroom Heritage Trust

Registered charity
number

SC 047544

On the accounts of the
charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

01

2024

31

12

2024

Set out on pages

1 - 3

(remember to include the page
numbers of additional sheets)

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 ~~[other than that disclosed on the attached page*]~~

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 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

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

Signed**:

Name

Date:

10TH SEPT 2025

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

Address

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

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