

Clan Arthur Ancestral Lands Trust SCIO

Receipts and Payments Accounts For the Year Ended 31 August 2025

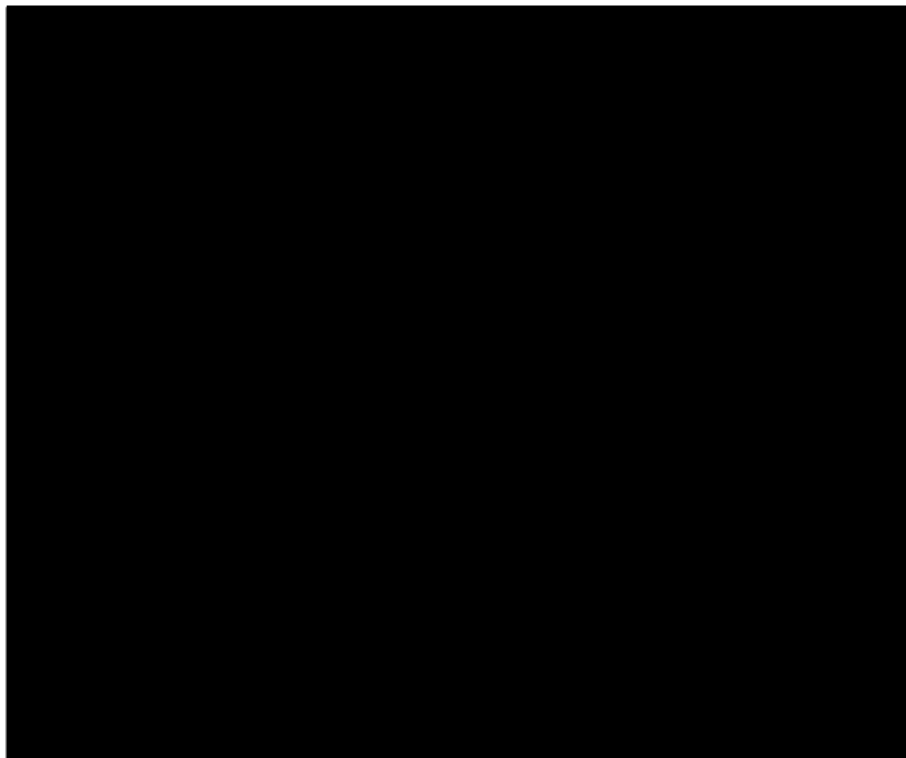
Charity No: SC051203

Clan Arthur Ancestral Lands Trust SCIO
Reference and Administrative Information

Charity Name: Clan Arthur Ancestral Lands Trust SCIO

Name the Charity is Known By: Clan Arthur ALT

Charity Registration Number: SC051203



Independent Examiner



McMillan Bain & Company

27 High Park Avenue

Stranraer

DG9 0DE

Bankers

Royal Bank of Scotland,
339 Byres Road
Glasgow
G12 8QP

Clan Arthur Ancestral Lands Trust SCIO

Trustees' Annual Report

Year ended 31 August 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 August 2025.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 17 August 2021. It has a two tier structure and as such the trustees make up only some of the members of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for a one year term by the members at the Annual General Meeting but are eligible for re-election at the end of their term.

Objectives and Activities

Charitable Purposes

The advancement of education and the advancement of the arts, heritage, culture or science.

Activities

The three primary objectives of the Clan Arthur Ancestral Lands Trust are :

- To identify and mark Clan Arthur's ancestral lands / property.
- To gain formal access to Clan Arthur's ancestral ruined townships for the purposes of : Preservation Archaeology and Pilgrimage.
- To create a sustainable legacy.

The ultimate objective of the Clan Arthur Ancestral Lands Trust is to create and maintain a Clan Arthur facility / heritage centre somewhere on the Clan's ancestral lands.

Achievements and Performance

The fourth year of CAALT's activities have continued as follows:

We held our third AGM and continue to hold quarterly international virtual board meetings via Teams.

We continued to develop our web presence at <http://clanarthur.org/caalt/>

We issued three more newsletters.

We continued to fund raise and participated in the Glasgow Kilt Walk 2025.

We raised donations through presence at Highland Games in Australia, Canada & USA including Grandfather Mountain.

We made contact with more members of the Loch Awe community and the Oban Times who shall be running a story on CAALT and the quest for a heritage centre on Loch Awe.

We continued to monitor the Loch Awe property market but require more funding before land or property can be obtained for a Clan memorial/heritage centre.

During an archaeological recce of Clan Arthur sites on Loch Awe, a rock carved with nine cup marks was found on the former MacArthur estate of Ardbrecknish House. The find has been visited and verified by Historic Environment Scotland (HES) and shall be recorded as 6,000-year-old rock art on the HES database.

Trustees' Annual Report (cont.)
Year ended 31 August 2025

Financial Review

The principle source of income is through membership dues, donations, badge sales and gift aid.

The excess for the year was £8,425 (PY - £24,865).

Reserves Policy

As CAALT has minimal running costs at present it does not have a formal reserves policy.

Plans for the Future

In the coming year CAALT intends to:

Continue with quarterly trustee meetings.

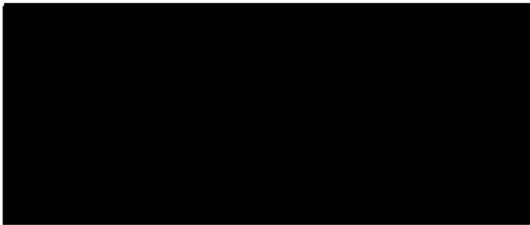
Write and issue quarterly newsletters.

Participate in fund raising activities; Glasgow Kilt Walk, Highland Games, events, collection cans.

Continue to distribute the "Pilgrim's Trail" map of Clan Arthur ancestral sites on Loch Awe, promote CAALT and increase membership.

Continue enquiries/negotiations with Loch Awe landowners to obtain a suitable site for a Clan Arthur memorial cairn/heritage centre.

Visit Clan Arthur ancestral sites for research, photography and documentation.



Date: 3 October 2025

Clan Arthur Ancestral Lands Trust SCIO
SC051203

Independent Examiner's Report to the Trustees of Clan Arthur Ancestral Lands Trust SCIO
I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 5 to 7.

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) Act 2005 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.

Basis of independent examiner's statement

An 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:
 - 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.



Date: 3 October 2025

Clan Arthur Ancestral Lands Trust SCIO**Receipts and Payments Account****Year ended 31 August 2025**

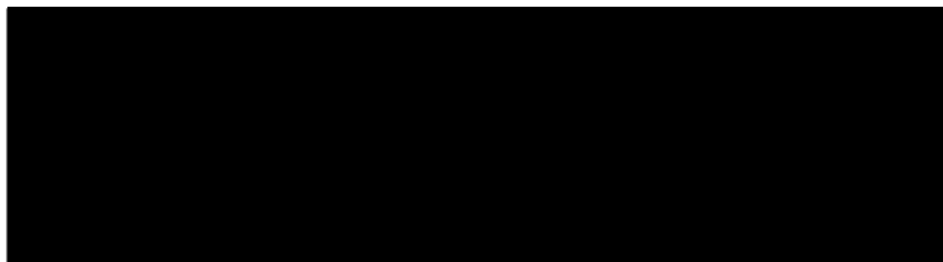
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
<u>Receipts</u>	Note				
Donations	4	6,413	-	6,413	25,163
Grants	5	-	-	-	-
Charitable activities	6	20	-	20	20
Other trading activities	7	-	-	-	50
Investment income		2,414	-	2,414	412
		8,847	-	8,847	25,645
Other		-	-	-	-
<u>Total Receipts</u>		8,847	-	8,847	25,645
<u>Payments</u>					
Costs of generating funds	8	-	-	-	325
Charitable activities	9	-	-	-	-
Governance costs	10	422	-	422	455
Other Payments	11	-	-	-	-
<u>Total Payments</u>		422	-	422	780
Excess of Receipts over Payments for the year before transfers		8,425	-	8,425	24,865
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		8,425	-	8,425	24,865

Clan Arthur Ancestral Lands Trust SCIO
Statement of Balances
At 31 August 2025

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
Bank & deposit balances				
brought forward	86,676	-	86,676	61,811
Movement in year:				
Excess of Receipts over Payments for the year	8,425	-	8,425	24,865
Bank & deposit balances				
carried forward	95,102	-	95,102	86,676
<u>Investments at market value</u>				
	-	-	-	-
<u>Assets</u>				
Tangible Fixed Assets	-	-	-	-
Stock of Badges & Maps	202	-	202	227
<u>Liabilities</u>				
Cost of expenses not yet paid/cashed:				
	-	-	-	-
	-	-	-	-

The accounts were approved by the trustees on 3 October 2025.

For and on behalf of the trustees



Clan Arthur Ancestral Lands Trust SCIO**Notes to the Accounts****Year ended 31 August 2025****1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

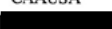
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

3. Related party transactions

No trustee received any remuneration or reimbursement of expenses during the year.

4. Analysis of Donations

CAAUSA



Grandfather Mountain

Other Donations under £150

International Gathering

Glasgow Kiltwalk

Gift Aid

Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
1,000	-	1,000	-
1,000	-	1,000	-
-	-	-	18,942
339	-	339	-
238	-	238	-
156	-	156	-
1,349	-	1,349	1,841
-	-	-	2,210
2,020	-	2,020	2,015
311	-	311	155
<u>6,413</u>	<u>-</u>	<u>6,413</u>	<u>23,163</u>

5. Analysis of Grants

-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Income from Charitable Activities

Membership Fees

20	-	20	20
<u>20</u>	<u>-</u>	<u>20</u>	<u>20</u>

7. Income from Other Trading Activities

Sale of Maps

-	-	-	50
<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>

8. Analysis of Payments**Costs of raising funds**

Printing Maps

-	-	-	325
<u>-</u>	<u>-</u>	<u>-</u>	<u>325</u>

9. Charitable activities

Postage

-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. Governance costs

Independent Examiners Fee

Stripe Fees

390	-	390	390
32	-	32	65
<u>422</u>	<u>-</u>	<u>422</u>	<u>455</u>

11. Other payments

Purchase of Badges

-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>