

# Clan Baird Society Scotland SCIO

Scotland · Charity number SC052134

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-11-15
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 14 Balmoral Place  
Aberdeen  
AB10 6HR

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

**Purposes:** 'the advancement of education','the advancement of the arts, heritage, culture or science','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** As above and to promote the name of Baird and to support the education of people of the area of Aberdeenshire in need of such support.

**Beneficiaries:** 'Children or young people','No specific group, or for the benefit of the community'

**Objectives:** 4 The organisation's purposes are: 4.1 Providing student welfare and accommodation, providing support for students with barriers to learning, and providing financial assistance, bursaries and grants to students. 4.2 Restoring and preserving historical buildings, collecting and preserving historical artefacts, and preserving and promoting historical traditions. 4.3 Providing support, assistance and community facilities to communities, particularly those which are remote or geographically isolated.

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** Operations cover all or most of Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£265	£275	-	0
2023-12-31	£73,784	£3,401	-	0

**Clan Baird Society Scotland SCIO**

Scotland - Charity number SC052134

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# Accounts

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**APPENDIX 3**



<b>Independent examiner's report on the accounts</b>							v2
<b>Report to the trustees/members of</b>	Charity name <b>CLAN BAIRD SOCIETY SCOTLAND</b>						
<b>Registered charity number</b>	<b>SCO52134</b>						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	January	2024		31	December	2024
<b>Set out on pages</b>	1 to 5						(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

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

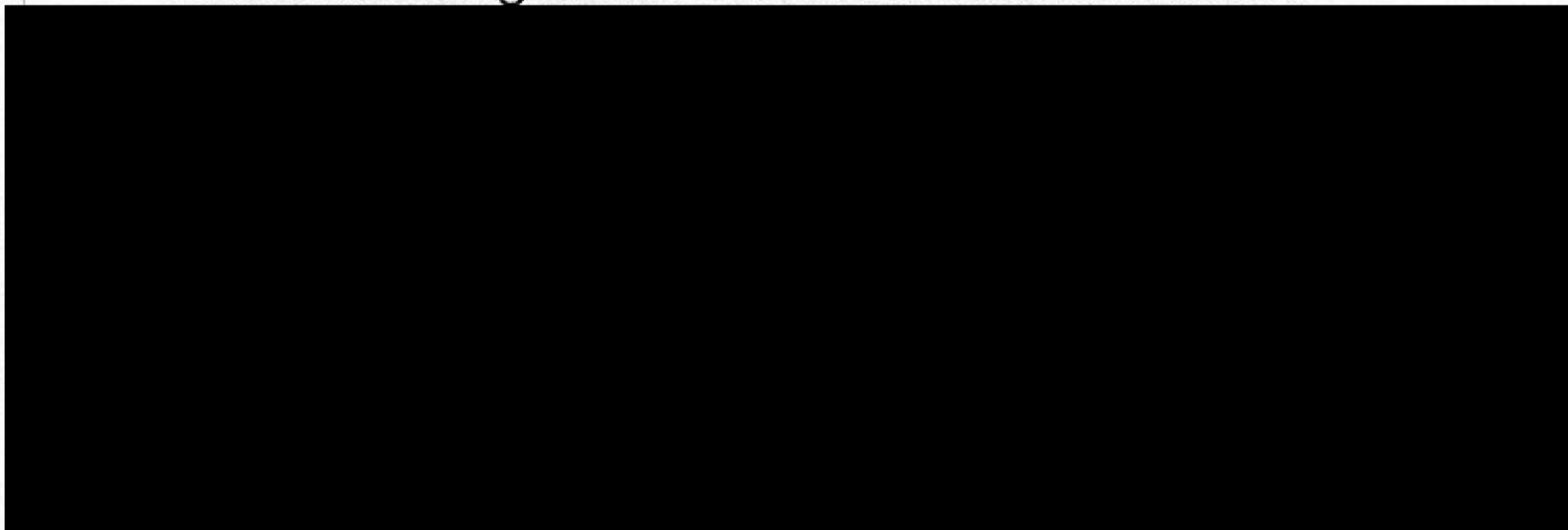
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Name:**

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

**Address:**



23/09/2025

\*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.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	266				266	73,784
Legacies					-	
Grants					-	
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					-	
					-	
<b>A1 Sub total</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>73,784</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>73,784</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	275				275	361
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	1,602
					-	
<b>A3 Sub total</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>1,963</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>1,963</b>
<b>Net receipts / (payments)</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>71,821</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>71,821</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	266				266	73,784
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>73,784</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>73,784</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	275				275	362
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	1,240
<b>Sub total</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>1,602</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	72,112
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,112</b>
<b>Total payments</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>73,713</b>
<b>Net receipts / (payments)</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>71</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>71</b>

Nature and purpose of funds

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year					-	
	Surplus / (deficit) shown on receipts and payments account					-	
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>71</b>
	(Agree balances with receipts and payments account(s))						


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

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Property	72,112	72,112	72,112
		<b>Total</b>	<b>72,112</b>	<b>72,112</b>

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
<b>B4 Liabilities</b>			
	<b>Total</b>	<b>-</b>	<b>-</b>

Details	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
<b>B5 Contingent liabilities</b>			
	<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		26/09/20

**Section C Notes to the Accounts**

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

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**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)	
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**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)	
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**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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**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	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 £
	266				266	73,784
					-	
					-	
					-	
<b>Total</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>73,784</b>
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	reference error	-	-	-	reference error	reference error