

LAGGAN CHURCH PARTNERSHIP SCIO

TRUSTEES' REPORT AND ACCOUNTS

for the period

**from 21st October 2024
to
31st December 2025**

Charity Number SC053716

LAGGAN CHURCH PARTNERSHIP SCIO

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES	-	Peter Moore (Chairman) Elizabeth M Alder Agnes J Slimon (Appointed 21/11/24) Philip N Lloyd Robert Alexander (Treasurer) (Appointed 21/11/24) Rev Robert E Brookes (Resigned 21/11/24)
CHARITY NUMBER	-	SC053716
PRINCIPAL ADDRESS	-	Lochnagar Main Street Newtonmore Inverness-shire PH20 1DR
BANKERS	-	Bank of Scotland The Direct Business PO Box 1000 BX2 1LB
INDEPENDENT EXAMINER	-	Victoria Walsh CA The A9 Partnership Limited Abercorn School Newton Broxburn EH52 6PZ

LAGGAN CHURCH PARTNERSHIP SCIO

TRUSTEES' ANNUAL REPORT for the period ended

31st DECEMBER 2025

Introduction

Laggan Church Partnership SCIO was formed to acquire Laggan Church which had been declared by the Church of Scotland to be surplus to requirements.

Governing Document

The Trust is administered as a Scottish Charitable Incorporated Organisation in terms of the Charities and Trustee Investment (Scotland) Act 2005 by an approved Deed of Constitution.

Recruitment and Appointment of Trustees

The application to the incorporation of the SCIO formed the original Board of Trustees and this has subsequently been increased by the addition of local residents with appropriate skills for the conduct of the SCIO. None of the Trustees have any beneficial interest in the Trust.

Objectives

The charitable purposes of the SCIO are the advancement of heritage and development of community activity by

- (a) acquiring and preserving the fabric of the historic 'B' listed Laggan Parish Church so as to maintain public access for a wide range of community activity including arts, cultural and celebratory events.
- (b) promoting understanding of the culture and history of the ancient Parish of Laggan and creating a space where the heritage can be displayed and celebrated.

Activities and Achievements

Several church functions have continued to take place in the church during the period. Church services have been held twice a month by the Minister of Laggan and Newtonmore Church of Scotland who is keen to keep the church active in the community. The Scottish Episcopal Church have also held services in the church. The church has been used for several funerals, mainly followed by burials in the cemetery surrounding the church and there has been one wedding.

During the period there was also a flower festival and a Laggan Heritage event as well as a public meeting. Recently steps have been taken to engage in consultations with architects with a view to appointing one to advance the development of the church. The charity will be seeking grants to enable this work to commence.

Financial Review

Two benefactors gifted the funds to purchase the church including the legal fees and the setting up of the SCIO. Further monies were provided by Laggan Heritage to establish a balance in the bank account for operational purposes. During the year the Trust welcomed donations from the Scottish Gardens Scheme through the opening of gardens at Ardverikie and Aberalder and from two funerals.

There was an operational surplus for the period of £4,743 and at 31st December 2025 the charity had these funds, exclusive of asset purchase.. There is currently no reserves policy given the short period of the existence of the Trust.

The accounts have been prepared in accordance with Section 15 of the Constitution.

This report was approved by the Board of Trustees on 11th February 2026

A handwritten signature in black ink, appearing to read 'Peter Moore', with a stylized flourish at the end.

Peter Moore
Chairman

LAGGAN CHURCH PARTNERSHIP SCIO

RECEIPTS AND PAYMENTS ACCOUNT for the period from 21st October 2024 to 31st December 2025

RECEIPTS

Donations		
Purchase of Laggan Church		£35,000
Contribution to legal expenses		2,870
Laggan Heritage		2,500
General		<u>4,692</u>
		£45,062

Use of church		
Weddings	£350	
Funerals	700	
Church services	490	
Events	<u>43</u>	<u>1,583</u>
		£46,645

PAYMENTS

Purchase of Laggan Church		£35,000
Legal expenses of purchase		1,670
Setting up SCIO		1,200
Setting up website and domain		707
Operating expenses		
Cleaning	£ 400	
Insurance	2,279	
Heat and Light	620	
Bank charges	<u>26</u>	<u>3,325</u>
		£41,902

Surplus/(Deficit) for the period		<u>£ 4,743</u>
----------------------------------	--	----------------

LAGGAN CHURCH PARTNERSHIP SCIO

STATEMENT OF BALANCES

as at

31ST DECEMBER 2025

Cash at bank	£4,743
Accumulated Funds	<u>4,743</u>

NOTES ON ACCOUNTS

1. Laggan Parish Church is an asset of Laggan Church Partnership SCIO.
2. The contents of Laggan Parish Church continue to be owned by Laggan and Newtonmore Church of Scotland under a written agreement with Laggan Church Partnership SCIO.
3. None of the Trustees or any person related to a Trustee had a personal interest in any contract or transaction entered into by the charity during the year.
4. There are no restricted funds.

The Accounts were approved by the Board of Trustees on 11th February 2026

and signed on their behalf by



Peter Moore
Chairman

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LAGGAN CHURCH PARTNERSHIP SCIO**

I report on the accounts of the charity for the period ended 31st December 2025 which are set out on pages 4 and 5.

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

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 of the accounts for the period ended 31st December 2025 no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect:
 - Accounting Records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
 - The accounts do not accord with these records
 - the statement of accounts do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Victoria Walsh CA
The A9 Partnership Limited
Abercorn School
Newton
Broxburn
EH52 6PZ

11.3.26

