

THE MacDOUGALL TRUST

SCO 24972

Trustees Report and Accounts

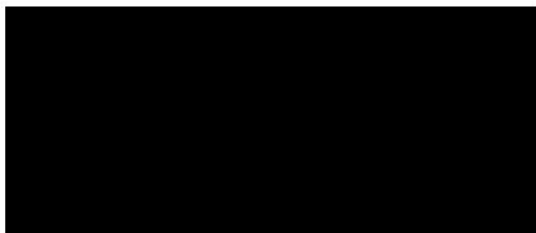
Year ended 31st March, 2025

THE MacDOUGALL TRUST

Trustees Report for year ended 31st March, 2024

Admin. Details The MacDougall Trust, Dunollie House, Oban, Argyll, PA34 5TT
Charity No. SC024972

Trustees-



Governance- Governed by Trust Deed dated 21st May, 1996

The charity is managed by its board of trustees who meet regularly.
New trustees are appointed when new experience required

Charitable The principal object of the Trust is to safely preserve for posterity and exhibit
for the benefit and education of the people of Lorn and elsewhere the collection
of artefacts and items of the late Miss Hope MacDougall of MacDougall.

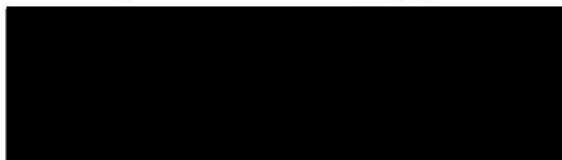
Main The trustees continue to liaise with MacDougall of Dunollie Preservation Trust (DPT)
Activities as to the best utilisation of the collection artefacts and to ensure correct conservation.

Achievements The collection is under lease to MacDougall of Dunollie Preservation Trust for use
in their permanent displays at Dunollie and in other exhibitions. Some items have been
loaned to Oban Communities Trust at The Rockfield Centre.

Financial Matters continue as before, with no ongoing income or expenditure. In March, 2025 a
Review Bequest of £109,672 was received with no restrictions as to use. This coincided with
a temporary cashflow problem with MacDougall of Dunollie Preservation Trust and
the Trustees agreed to make an unsecured loan to them of £25,000 to assist.
Subsequent to the year end, a sum of £80,000 was invested in a secure short term
investment to allow some growth in the hope that, in the not too distant future the
opportunity will arise to give more access to the artefacts.

Declaration The Trustees have approved the above report.

Signed on behalf of Trustees-



 (Chair)

15/12/25

THE MacDOUGALL TRUST

Receipts and Payments Account-Year ended 31stMarch,2025.

	Unrestricted	Total	Total
		2025	2024
	£	£	£
RECEIPTS	109672	109672	0
PAYMENTS	0	0	0
NET RECEIPTS	109672	109672	0
SURPLUS/DEFICIT	109672	109672	0

THE MacDOUGALL TRUST

Statement of Balances- Year ended 31st March, 2025

	Unrestricted	Total 2025	Total 2024
	£	£	£
CASH FUNDS			
Cash and Bank Balances at start of year.	375	375	375
Surplus/Deficit for year	109672	109672	0
Cash, Loan, Bank Balances-Year end	110047	110047	375

15/12/25
(Trustee)

NOTES

- 1 Funds- Unrestricted Funds can be used in accordance with the charitable objectives at discretion of Trustees.

Restricted Funds can only be used for particular purposes as specified by the donor or when funds are raised for a particular restricted purpose.
- 2 Trustee Expenses & Remuneration- No expenses or remuneration was paid to trustees in the year.
- 3 Loan- An interest free, unsecured loan of £25,000 was advanced to MacDougall of Dunollie Preservation Trust in March, 2025. This can be repaid at any time but initially repayments of £120 per month

THE MacDOUGALL TRUST

Independent Examiner's Report on the accounts to the Trustees of The MacDougall Trust.
Year ended 31st March, 2025.

I report on the accounts set out on pages 1-4

Respective responsibilities of trustees and examiner-

The charity 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 accounts.

Independent examiner's statement-

In the course of my examination, no matter has come to my attention which-

1 gives me reasonable cause to believe that in any material respect the requirements:

- a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- b. 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.

[REDACTED]

[REDACTED]

13/12/25