

The Glencruitten Cathedral of Trees

Charity No. SCO46311

Annual Report and Financial Statements

For the year ended

28 February 2026

THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

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THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

Registered Office

9 Forth Street
Edinburgh
EH1 3JX

Site Address

Glencruitten
Oban, Argyll
PA34 4QB

Charity Trustees

Harriet Moll
Nicola Moll (Secretary and Treasurer)
Alastair Mackay-James (Chair)

Independent Examiner

Ian McDougall FCCA
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Scottish Charity Number

SC046311

THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

Trustees Report for the Year to 28 February 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 28 February 2026.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 6 February, 2016. Its management team is made up of a Board of Trustees who communicate regularly with regard to restoration and other developments. The trustees are responsible for managing and safeguarding the assets of the charity and for keeping proper accounting records, ensuring that accounts are prepared in accordance with the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended.

Appointment of Trustees

Trustees are elected at the annual general meeting which is normally held in May/June. There must be a minimum of 3 and a maximum of 6 Trustees.

Trustees' Responsibilities for the financial statements

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resource for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that any statements of accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

Objectives and Activities

Charitable Purposes

The Charity has the following aims and objectives: -

- To restore and maintain The Glencruitten Cathedral of Trees and surrounding woodlands using methods which respect organic principles and the local biodiversity.
- To upgrade and improve the visitor access to the site and to create/support a membership of interested individuals and groups.
- To develop the Cathedral as resource of horticultural, religious and educational interest, giving particular benefit to the local community.

Restoration and Maintenance

This year particular attention was given to reshaping the hedges and restoring the paths at the Cathedral site. The purchase of a strimmer enabled regular maintenance and general tidying up of rough areas. The water ditches were also improved and maintained. Our thanks to Michiel Henderick for this work and other heavy gardening jobs. Weeding of the flower beds also continues. Maintenance costs are slightly down this year.

Developments

A wrought iron bench for the South Transept was purchased with a donation from the Wallenberg cousins and the wooden bench in the North Transept which had fallen into disrepair was replaced.

Visitor Access and Community Developments

The Cathedral was open all year round with 921 visits recorded, slightly down on last year (1194). I suspect many of our regular visitors just don't bother to record their visit. The woodland path continues to be well used, especially by dog walkers and the old bench from the transept is now placed there looking towards Cruachan.

Communications

Communication continues through our Facebook and Google Business pages. We have now closed the website due to low activity.

Funding

The Cathedral was very fortunate to receive a legacy of £125,000 from Susanah Mackay-James, generous family member and former Trustee who died in 2023. This sum has been deposited in a 12 month fixed deposit account. Further funds will be forthcoming once a sale of forestry land has been achieved. The Trustees will give full attention to the proper management of these funds for the benefit of the Cathedral and its purposes.

Our thanks to everyone who has contributed to the well-being and development of the Cathedral of Trees over the past year.



Nicola Moll
Secretary and Treasurer

Date: 26/05/2026

THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

Receipts and Payments

for the year ended

28 February 2026

	<u>2026</u>	<u>2025</u>
<u>RECEIPTS</u>		
Donations	£125,454.09	£823.49
Bank Interest Received	£543.59	£701.21
Total Receipts	£125,997.68	£1,524.70
<u>PAYMENTS</u>		
On Site Maintenance	£4,651.36	£6,972.77
Forum fees & subscriptions	£62.99	£92.99
Accountancy fees	£450.00	£342.00
Insurance	£718.31	£698.49
Bank charges	£60.00	£66.00
Web site	£240.00	£331.20
Total Payments	£6,182.66	£8,503.45
(Deficit)/Surplus	£119,815.02	(£6,978.75)

The Glencruitten Cathedral of Trees
Statement of Balances
as at 28 February 2026

	<u>2026</u>	<u>2025</u>
	Unrestricted Funds	Unrestricted Funds
Current Assets		
Cash at Bank	£147,624.92	£27,809.60
	<u>£147,624.92</u>	<u>£27,809.60</u>
Net Current Assets	<u>£147,624.92</u>	<u>£27,809.60</u>
Total Assets Less Current Liabilities	<u>£147,624.92</u>	<u>£27,809.60</u>
Creditors - Amounts Due Greater Than 1 Year	£1,000.00	£1,000.00
	<u>£1,000.00</u>	<u>£1,000.00</u>
Net Assets	<u>£146,624.92</u>	<u>£26,809.60</u>
Funds		
Unrestricted Funds	£146,624.92	£26,809.60
	<u>£146,624.92</u>	<u>£26,809.60</u>

Approved by the trustees on 26th May 2026 and signed on their behalf by:



Rev'd Nicola Moll
Trustee

THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

Independent Examiners Report to the Trustees

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of 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)(a) to (c) of the 2006 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 report

My examination was 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 8 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.



Mr Ian McDougall FCCA
McDougall Johnstone Ltd
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G2 5RL

Date: 15/05/2026