

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	06	April	2025	To	05	April	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

ABERDEEN HEALING CENTRE TRUST
SC027192
FORVIS MAZARS LLP
100 QUEEN STREET
GLASGOW
Postcode G1 3DN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elizabeth Ritchie	Director		Forvis Mazars Trust Corporation Ltd
2	Toby Jonathan Stanbrook	Director		Forvis Mazars Trust Corporation Ltd
3	James William Gilbey	Director		Forvis Mazars Trust Corporation Ltd
4	Andrew John Hoyle	Director		Forvis Mazars Trust Corporation Ltd
5	Sean Cockburn	Director	Appointed 04/06/2026	Forvis Mazars Trust Corporation Ltd
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Paul Barham	06/04/2025 - 04/06/2026

Structure, governance and management

Type of governing document

The trust was established under Trust Disposition and Settlement dated 8 August 1997 and registered in the Books of Council and Session on 25 November 1997.

Trustee recruitment and appointment

New Trustees are appointed by the existing Trustees. Their duties will be explained in full and they will also be given a copy of OSCR's Guidance for Charity Trustees.

Objectives and activities

Charitable purposes

The trust was set up to facilitate the operation of the art and science of spiritual healing, primarily in the Aberdeen area (or elsewhere as the trustees shall consider appropriate). The term 'Spiritual healing' means the healing of the sick in body, mind or spirit by means of prayer or meditation (whether or not in the presence of the patient), the laying-on of hands, or any related or complementary therapy which the trustees consider appropriately directed from time to time to this object.

Summary of the main activities in relation to these objects

The trust received income of £2,058 (2025: £2,433) during the financial year and £Nil (2025: £NIL) was applied in direct costs for the Aberdeen Healing Centre.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The trust paid for expenses for the Aberdeen Healing Centre totalling £Nil (2025: £Nil). The trust will make donations to the Aberdeen Healing Centre in the future out of income.

Financial review

Brief statement of the charity's policy on reserves

The endowment fund is an unrestricted fund represented by a share portfolio and cash.

It is the policy of the Trustees to make distributions from the annual income of the Trust and it is anticipated that any surplus income at close of the account would be distributed in the following year.

Details of any deficit

None

Donated facilities and services (if any)

None

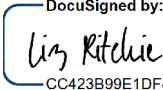
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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	DocuSigned by:  CC423B99E1DF486...	
Full name(s)	Elizabeth Ritchie	
Position (e.g. Chair)	Director	
Date	11 September 2026	

Aberdeen Healing Centre Trust

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2025		05	April	2026

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 £
A1 Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,058				2,058	2,433
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
					-	-
A1 Sub total	2,058	-	-	-	2,058	2,433
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets			-		-	-
Proceeds from sale of investments			13,423		13,423	29,736
A2 Sub total	-	-	13,423	-	13,423	29,736
Total receipts	2,058	-	13,423	-	15,481	32,169
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs			1,849		1,849	4,316
Payments relating directly to charitable activities	900				900	6,612
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination			900		900	4,500
Preparation of annual accounts			300		300	1,500
Legal costs					-	-
Other			450		450	3,306
					-	-
A3 Sub total	900	-	3,499	-	4,399	20,234
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments			12,247		12,247	18,027
A4 Sub total	-	-	12,247	-	12,247	18,027
Total payments	900	-	15,746	-	16,646	38,261
Net receipts / (payments)	1,158	-	(2,323)	-	(1,165)	(6,092)
A5 Transfers to / (from) funds	(1,158)	-	1,158	-	-	-
Surplus / (deficit) for year	-	-	(1,165)	-	(1,165)	(6,092)

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 £
B1 Cash funds	Cash and bank balances at start of year	9,126	-	(3,182)		5,944	12,036
	Surplus / (deficit) shown on receipts and payments account	-		(1,165)		(1,165)	(6,092)
						-	
						-	
	Cash and bank balances at end of year	9,126	-	(4,347)	-	4,779	5,944
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	Rathbones Portfolio	Expendable endowment	99,568	89,638
		Total	99,568	89,638

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Independent examiners fee - 2025	Expendable endowment	-	900
	Annual accounts fee - 2025	Expendable endowment	-	300
	Independent examiners fee - 2026	Expendable endowment	900	-
	Annual Accounts fee - 2026	Expendable endowment	300	-
	Forvis Mazars trust fees	Expendable endowment	1,800	2,400
	Portfolio management fee	Expendable endowment	-	273
		Total	3,000	3,873

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

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

Signature	Print Name	Date of approval
DocuSigned by:  CC423B99E1DF486...	Elizabeth Ritchie	11 September 2026

Section C Notes to the Accounts

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

The trust was sent up to facilitate the operations of the art of science and Spiritual healing, primarily in the Aberdeen area (or elsewhere as the trustees shall consider appropriate). The term 'Spiritual healing' means the healing of the sick in body, mind or spirit by means of prayer or meditation (whether or not in the presence of the patient), the laying-on of hands, or any related complementary therapy which the trustees consider appropriately directed from time to time to this object.

C2 Grants

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

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box

C3b Trustee remuneration - details

Authority under which paid	£
Forvis Mazars as Trustee	450

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

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 (£)
Trustee	Portfolio Management	450	
	Charitable Activities	900	
	Governance	450	

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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Building insurance	-				-	-
Water Charges	-				-	-
Electricity	-				-	-
Property Consultancy Fee	-				-	-
Professional admin fees	900				900	6,612
					-	-
					-	-
					-	-
Total	900	-	-	-	900	6,612

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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
	Unrestricted funds		Expendable endowment funds			
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,058				2,058	2,433
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Sub total	900	-	3,499	-	4,399	20,234
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Net receipts / (payments)	1,158	-	(2,323)	-	(1,165)	(6,092)
Transfers to / (from) funds	(1,158)		1,158		-	
Surplus / (deficit) for year	-	-	(1,165)	-	(1,165)	(6,092)
Nature and purpose of funds						

Aberdeen Healing Centre Trust

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Additional analysis (3)

6 Breakdown of restricted funds

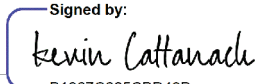
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Charity name Aberdeen Healing Centre Trust						
Registered charity number		SC027192						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		06	April	2025	to	05	April	2026
Set out on pages		(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 [other than that disclosed on the attached page*]						
		- 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						
		to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:		Signed by: 				Date:	11 September 2026	
Name:		KEVIN CATTANACH						
Relevant professional qualification(s) or body (if any):		Chartered Accountant						
Address:		Whitelaw Wells						
		Chartered Accountants						
		9 Ainslie Place						
		Edinburgh EH3 6AT						

*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**