


Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Glencoe Heritage Trust SCIO


Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Glencoe Heritage Trust SCIO

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for the Year Ended 30 April 2024

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Glencoe Heritage Trust SCIO

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Glencoe Heritage Trust SCIO

Report of the Trustees
for the Year Ended 30 April 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

JUNE 2023

The GHT paid £144 to Pole Position, Oban for GHT Website Hosting.

Trustee [REDACTED] assisted with transportation to Eilean Munde with the family of the late [REDACTED] to scatter his ashes.

Volunteer [REDACTED] power washed the railings at the Massacre Cross, Glencoe.

Trustee [REDACTED] strimmed Eilean Munde.

The secretary and son painted the wooden benches at the Massacre Cross.

JULY 2023

Volunteers [REDACTED] removed the iron gates from the Massacre Cross entrance to the secretary's house for ease of repainting.

Chair set up Just Giving account with QR code to be displayed on Donation Box poster and website of GHT.

Volunteer D Scott removed over hanging tree on Upper Carnoch road.

AUGUST 2023

A donation from Clan Donald Foundation USA for \$5,250 (£4073.98) was received by GHT.

Gordon Hendry - Gardener Services was paid £30 for strimming Eilean Munde.

All Round Signs was paid £84.06 for 3 signs at Invercoe Layby- No Parking/No Fly Tipping.

SEPTEMBER 2023

Trustee [REDACTED] erected the signs at Invercoe Layby.

A cheque donation of £100 from [REDACTED] was received by GHT.

OCTOBER 2023

The Glencoe Heritage Trust held its AGM on 22nd October 2023 in Glencoe.

Pole Position, Oban was paid £84.00 for renewal of Domain name for GHT.

NOVEMBER 2023

The secretary [REDACTED] and Trustee [REDACTED] attended the Remembrance Service at the War Memorial next to Bridge of Coe.

A4 Design & Print Ltd was paid £37.24 for design and production of Colour Poster with QR Code for Donation Box.

DECEMBER 2023

Christmas Card on behalf of Glencoe Heritage Trust was produced and sent to key contacts.

A cheque donation of £50 from [REDACTED] was received by GHT.

JANUARY 2024

[REDACTED] - Senior Valuer - Highlands and Western Isles Valuation Joint Board confirmed to the chair (following an appeal) the reduction of Rateable Value for GHT's section of River Coe from £1000 to £500 with effect from 01/04/23.

A donation of £475.25 was received by Paypal to GHT from R & P Littrell.

The GHT accounts were approved by all the trustees and signed off.

£390 paid to Ainsley Smith for annual accounting services.

£225 paid to LDSFB for annual assessment fee for 2023/24.

GHT received a cheque of £225 from Glencoe Angling Club for annual rent of the Trust's section of River Coe.

FEBRUARY 2024

The annual massacre memorial service took place on the 13th February.

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Report of the Trustees
for the Year Ended 30 April 2024

Trustees [REDACTED] attended the ceremony which was taken by [REDACTED]

The GHT wreath was laid by Secretary [REDACTED] this year it was dedicated to [REDACTED]

Glencoe residents who passed away earlier in the year.

Members of the [REDACTED] were present at the ceremony.

The GHT wreath was paid by cheque from GHT to Glencoe Florist [REDACTED] - £60

The piper [REDACTED] from Kinlochleven was organised by GHT and was paid £80 cash by GHT.

A cheque donation of £50 from [REDACTED] was received by GHT.

MARCH 2024

A donation of £40 to GHT is received by direct debit on a monthly basis from [REDACTED]

APRIL 2024

The Secretary confirmed that the balance as at 30th April 24 for petty cash was £100 and £20,687.82 in the current account of the Glencoe Heritage Trust. The amount of petty cash was raised from £50 to £100 - the increase being funded by cash from the sales of copies of the Eilean Munde Inscription Lists.

The donation box has received £828.62 from 1st May 2023 until 30th April 2024 which is paid into the GHT Bank account.

As at 30th April 2024 the GHT easyfundraising account has raised £478.08 in total over the years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

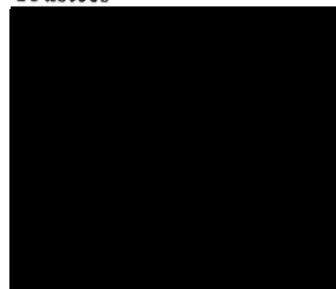
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

033081

Principal address

Trustees



Independent Examiner



Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Glencoe Heritage Trust SCIO

Report of the Trustees
for the Year Ended 30 April 2024

Approved by order of the board of trustees on17th January 2025..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Glencoe Heritage Trust SCIO

I report on the accounts for the year ended 30 April 2024 set out on pages six to eleven.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the 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 seeking explanations from you as 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.

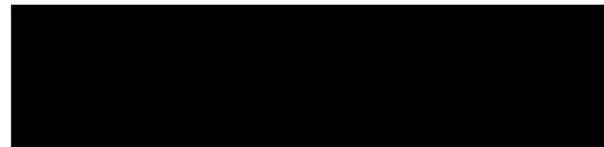
Independent examiner's statement

In connection with 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 to 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.


Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Date: 17/1/25.....

Glencoe Heritage Trust SCIO

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted funds £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>6,154</u>	<u>-</u>	<u>6,154</u>	<u>7,858</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>1,456</u>	<u>-</u>	<u>1,456</u>	<u>4,910</u>
NET INCOME		4,698	-	4,698	2,948
RECONCILIATION OF FUNDS					
Total funds brought forward		122,662	661	123,323	120,375
TOTAL FUNDS CARRIED FORWARD		<u><u>127,360</u></u>	<u><u>661</u></u>	<u><u>128,021</u></u>	<u><u>123,323</u></u>

The notes form part of these financial statements

Glencoe Heritage Trust SCIO

Balance Sheet
30 April 2024

	Notes	Unrestricted funds £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	4	108,036	-	108,036	108,036
CURRENT ASSETS					
Cash at bank and in hand		20,074	661	20,735	16,037
CREDITORS					
Amounts falling due within one year	5	(750)	-	(750)	(750)
NET CURRENT ASSETS		<u>19,324</u>	<u>661</u>	<u>19,985</u>	<u>15,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>127,360</u>	<u>661</u>	<u>128,021</u>	<u>123,323</u>
NET ASSETS		<u>127,360</u>	<u>661</u>	<u>128,021</u>	<u>123,323</u>
FUNDS	6				
Unrestricted funds				127,360	122,662
Restricted funds				661	661
TOTAL FUNDS				<u>128,021</u>	<u>123,323</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



Notes to the Financial Statements
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Glencoe Heritage Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,858	-	7,858
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable	4,910	-	4,910
	<hr/>	<hr/>	<hr/>
NET INCOME	2,948	-	2,948
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	119,714	661	120,375
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>122,662</u>	<u>661</u>	<u>123,323</u>

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 May 2023 and 30 April 2024	<u>108,036</u>
NET BOOK VALUE	
At 30 April 2024	<u>108,036</u>
At 30 April 2023	<u>108,036</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Other creditors	<u>750</u>	<u>750</u>

6. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	122,662	4,698	127,360
Restricted funds			
Restricted	661	-	661
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,323</u>	<u>4,698</u>	<u>128,021</u>

Glencoe Heritage Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,154	(1,456)	4,698
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	6,154	(1,456)	4,698
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	119,714	2,948	122,662
Restricted funds			
Restricted	661	-	661
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	120,375	2,948	123,323
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,858	(4,910)	2,948
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	7,858	(4,910)	2,948
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	119,714	7,646	127,360
Restricted funds			
Restricted	661	-	661
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	120,375	7,646	128,021
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Glencoe Heritage Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,012	(6,366)	7,646
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,012</u>	<u>(6,366)</u>	<u>7,646</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

8. PURPOSE OF FUNDS

General funds are for the general use of the charity.

Glencoe Heritage Trust SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	30.4.24 £	30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,154	7,858
Total incoming resources	6,154	7,858
EXPENDITURE		
Charitable activities		
Telephone	769	807
Advertising	101	372
Sundries	60	-
Maintenance	136	2,526
	1,066	3,705
Support costs		
Governance costs		
Accountancy and legal fees	390	1,205
Total resources expended	1,456	4,910
Net income	4,698	2,948