



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	12	09	2024	To	30	09	2025

Reference and administration details

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

Guthrie Heritage SCIO

SC053639

c/o Abercairny House

Crieff

Perthshire

Postcode PH7 3NQ

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	Emma Drummond Moray			
2	Remeny Royle	Chair		
3	Carrie Guthrie-Whitlow			
4	Arabella Jones	Treasurer/Vice Chair		
5	Vance Guthrie			
6	Brian Ramsay			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Structure, governance and management

Type of governing document

SCIO Constitution

Trustee recruitment and appointment

The appointment and retirement of trustees is governed by the constitution. The board of trustees may at any time appoint a person to be a charity trustee by way of a resolution passed by majority vote at a trustee board meeting.

Objectives and activities

Charitable purposes

The objects of the SCIO are to:-

- (i) acquire and preserve as a community asset the historic Guthrie church building at Guthrie Parish Church, Guthrie, Forfar DD8 2TP;
- (ii) make the building available for any ecclesiastical purposes required by the community such as funeral, weddings, christening or other appropriate purposes; and
- (iii) (iii) to advance public education and appreciation on the history, culture and heritage of the Guthrie clan and surrounding area.

For the purposes of the 2005 Act the following charitable purposes are the charitable purposes identified as applicable from section 7 of the 2005 Act are:-

- 5.2.1 the advancement of arts, heritage, culture or science;
- 5.2.2 the advancement of citizenship or community development; and
- 5.2.3 the advancement of religion.

Summary of the main activities in relation to these objects

The charitable purposes of the Guthrie Heritage SCIO is to ensure that the church remains open or worship, gathering and heritage exploration.

Achievements and performance

Summary of the main achievements of the charity during the financial period	September 2024: We celebrated the registration of the Guthrie Heritage SCIO April 2025: Guthrie Heritage SCIO completed on the purchase of Guthrie Church. June 2025: Hosted the Guthrie Heritage official launch event at Guthrie Church, attended by over 80 people. Rev. Brian Ramsay held the first service in Guthrie Church under the new ownership of the GH SCIO. The Guthrie Heritage SCIO website went live. September 2025: We partnered with Scotland's Churches Trust to record the church as part of a national effort to record, preserve and document the contents across Scotland's churches.
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Financial review

Brief statement of the charity's policy on reserves	Since the charity is still relatively new, the Trustees have not established a policy on reserves. When the charity is firmly established the Trustees intend to review necessary reserves then agree an appropriate reserves policy. At the period end the charity had closing reserves of £35,633 which the trustees consider to be reasonable for the time being.
Details of any deficit	No deficit.
Donated facilities and services (if any)	None

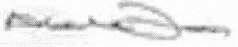
Other optional information

At the year end the company had reserves of £35,633.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Arabella Jones	
Position (e.g. Chair)	Treasurer/Vice Chair	
Date	23 rd June 2026	

Guthrie Heritage SCIO

SC053639

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
		12	September		2024		30

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	79,813				79,813	
Legacies	-				-	-
Grants	-				-	-
Other income					-	-
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					-	-
A1 Sub total	79,813	-	-	-	79,813	
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	79,813	-	-	-	79,813	
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,472				1,472	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	-
					-	-
A3 Sub total	1,472	-	-	-	1,472	
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	42,708				42,708	-
Purchase of investments					-	-
A4 Sub total	42,708	-	-	-	42,708	-
Total payments	44,180	-	-	-	44,180	
Net receipts / (payments)	35,633	-	-	-	35,633	
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	35,633	-	-	-	35,633	

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	-	-			-	-
	Surplus / (deficit) shown on receipts and payments account	35,633	-			35,633	-
						-	-
						-	
	Cash and bank balances at end of year	35,633	-	-	-	35,633	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Market valuation to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Current value (if available) to nearest £
B3 Other assets	Guthrie Church	unrestricted general fund	42,708	42,708	-
	Accrued income	unrestricted general fund	30,432	30,432	
		Total	73,140	73,140	-

	Details	Fund to which liability relates	Amount due to nearest £	Amount due to nearest £
B4 Liabilities	Independent Examination		1,500	
			-	-
			-	-
			-	-
			-	-
		Total	1,500	

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

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

Signature

Print Name

Date of
approval


Arabella Jones

23 June 2026

Section C Notes to the Accounts

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

All funds are unrestricted.

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 (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid	£

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 (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donations	79,813	-	-	-	79,813	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	79,813	-	-	-	79,813	

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

3 Receipts from fundraising 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 £
Other income	-				-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

[illegible]

Guthrie Heritage SCIO

SC053639

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
Receipts						
Donations	79,813				79,813	428
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	79,813	-	-	-	79,813	428
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	79,813	-	-	-	79,813	428
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	1,472	-			1,472	
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Sub total	1,472	-	-	-	1,472	
Payments relating to asset and investment movements						
Purchases of fixed assets	42,708				42,708	
Purchase of investments	-				-	
Sub total	42,708	-	-	-	42,708	-
Total payments	44,180	-	-	-	44,180	-
Net receipts / (payments)	35,633	-	-	-	35,633	428
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	35,633	-	-	-	35,633	428

Nature and purpose of funds

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Guthrie Heritage SCIO						
Registered charity number		SC053639						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	12	September	2024	to	30	September	2025	
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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 [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 (as amended), and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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:					Date:	23 rd June 2026		
Name:	Kevin Cattanaach							
Relevant professional qualification(s) or body (if any):	Chartered Accountant							
Address:	Whitelaw Wells							
	Chartered Accountants							
	9 Ainslie Place							
	Edinburgh EH3 6AT							

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**