

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	25		31	3	26

Reference and administration details

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

McCrae's Battalion Trust

SC037303

The Royal Scots Club

31 Abercromby Place

Edinburgh

Postcode EH3 6QE

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	Craig Herbertson	Chairman	Resigned 18/3/2026	
2	David Speed	Treasurer		
3	Joyce Clark	Secretary	Resigned 18/3/2026	
4	Jack Cormack Alexander	Director		
5	Sam Allwinkle	Trustee		
6	Pamela Forbes	Trustee		
7	Charlie Bain	Trustee		
8	Sandy Potter	Chairman	Appointed 18/3/2026	AGM Vote
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

The Trust is a Charitable Unincorporated body and its purpose and administrative structure was inherited from the Hearts Great War Memorial Committee, the work of which the Trust was formed to continue and develop.

Trustee recruitment and appointment

Trustees are appointed by agreement of all the current Trustees at the Quarterly Meetings and AGM.

Objectives and activities

Charitable purposes

The Trust endeavours to maintain and enhance the Memorial to McCrae's Battalion at Contalmaison in France and the immediate surrounding area. The Trust also organises an Annual Remembrance Service at the Memorial and is involved in educational work in Scotland in connection with this country's involvement in the Great War of 1914-18. In addition, the Trust has taken a role in the organisation of the Heart of Midlothian FC Annual Remembrance Service and the enhancement of the club's War Memorial.

Summary of the main activities in relation to these objects

During the period under review, the Trust continued to publicise its purpose and to raise funds for the maintenance and the enhancement of the McCrae's Battalion Memorial and site. In addition, the Trust pursued its development plans and the organisation of its major events, particularly the Contalmaison Memorial Service held annually in July.

Achievements and performance

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

1. The annual pilgrimage to Contalmaison continues to be the principal element of our calendar. This year the coach was again oversubscribed with an unused 'reserve' list of hopeful applicants. This is encouraging for the future, and we have a steady number of expressions of interest for future pilgrimages – both from 'regulars' and first-timers.

The weather on the day of the 2025 ceremony was exceptionally hot – exceeded only by the warmth of our welcome from our friends in the village. Reverend Graeme Glover, from Galashiels, conducted the ceremony bilingually, while Jack translated his own speech for the French after delivering it in English. This effort is greatly appreciated by the locals, although it adds to the length of the event. There is a particular requirement to conclude our proceedings in a timely manner because several of the French dignitaries have a commitment to attend further ceremonies that morning. We must therefore keep an eye on the clock – particularly in high temperatures, when standing for long periods can be uncomfortable.

We are grateful to Kelvyn Jenkins (formerly of the Queen's Dragoon Guards) for joining us to deliver *The Last Post* and *Reveille* amid all his other commitments. Kelvyn has agreed to assist us on a regular basis and next year he will be using an authentic 16th Royal Scots bugle that sounded during the advance on 1 July 1916. Bugler Fred Innes was badly wounded on that day but his bugle survived unscathed.

Our lunch (with live entertainment from Craig Herbertson, Chris Woods and Jack) was again excellent. The effort put in by the villagers to look after us is quite humbling. The usual rustic roast, multiple courses and an abundance of beer, wine and soft drinks. The Royal Scots Association Colour Party and their regimental supporters serenaded us with their selection of soldiers' songs, including the favourite, *Bonnie Mary of Argyle*. It's good to see them emerging from their shell! There were also impromptu performances and recitations from members of the company – both British and French. Speeches and gifts followed in profusion. It was a very successful day.

We again held a collection towards the cost to the Christmas Party for the children of the old 'front-line' villages of the Somme. As noted in earlier reports, our Contalmaison Lunch was traditionally catered by the village's *Comité des Fêtes*. The profits made from the event helped to fund the Christmas party. The local community has come to depend on this donation, which is augmented voluntarily (and privately) by a couple of our MBT life-members.

APPENDIX 1

Achievements and performance

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

This year was the third time that the ceremony has been held in conjunction with Contalmaison's newly formed registered 'association', '*Les amis des écossais*' and the new arrangements continue to work well. The ongoing commitment of the village to our annual visit appears undiminished; indeed, they now commonly refer to it as their 'Day of the Year'.

Among the visits undertaken during the 2025 pilgrimage was the 'Underground City of Naours' – old chalk mines, dating from the Middle Ages and re-used as shelters by soldiers during the Great War. We also spent an afternoon in the village of Vignacourt, where two local farmers photographed numerous soldiers billeted in the area between 1914 and 1918. The photographic plates were stored in a barn and forgotten for more than a century. The plates have now been developed, enlarged and placed on permanent display in the former farm buildings. No one should miss the opportunity to view them *in situ*: it's like travelling back in time to look our ancestors in the face. Very moving.

Jack Alexander also took our coach to Tyne Cot Cemetery, where Bailie Phil Doggart, representing City of Edinburgh Council, unexpectedly found himself standing next to the headstone of his uncle, Hugh Ross Doggart, MM, who was killed in action in 1917.

Feedback for the 2025 trip was unreservedly excellent.

2. A commemorative wreath was laid in Edinburgh at 07.30 on 1 July 2025 at the McCrae's Battalion memorial plaque outside the Usher Hall by representatives of MBT and family members of the 16th Royal Scots.

3. The Trust's Contalmaison picnic table was restored by the village in September 2025, using a proprietary wood preservative recommended by the manufacturer and supplied by Jack last year. The villagers have also asked us to identify some additional materials (specialist paint and wooden parts) for further repairs. We'll take that out on the 2026 coach and avoid the risk/cost of posting.

4. Last year Julian Hutchings supplied (at his own expense) four new flags for the flagpoles beside the Cairn. He has now also funded the professional repainting of the original poles, which should see them through another five years or so. Julian's contribution to everything we do as a Trust has always been understated (and largely unnoticed through his own choice) but we wouldn't be where we are without him.

5. Jack has been investigating the cost of constructing a duplicate of the Contalmaison Cairn somewhere in the City of Edinburgh – possibly in McCrae's Place, next to the Usher Hall. The proposal dates from 1919/20, when the original McCrae's commemorative plan was put forward. The suggestion was that a memorial in Edinburgh would encourage folk to travel out to the Somme in order to visit the original – thereby broadening the spread of the story and cementing the commemorative tradition into permanent stone for future generations.

APPENDIX 1

Achievements and performance

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

The second Cairn was discussed in the early days of MBT but it disappeared into the background. Jack mentioned the idea to the forementioned Bailie Phil Daggart on the 2025 coach and Phil suggested that planning permission might not be too difficult to acquire. Accordingly, Jack has contacted potential contractors and suppliers in his personal network and among friends and supporters of MBT. He still has the original Cairn drawings and building plans, so there would be no additional expense for design work. Farquhar Ogilvie-Laing, owner/director of the Black Isle Bronze foundry, indicated that the original clay moulds for the four plaques were now in poor condition – probably too poor to re-use. He was confident, however, that new silicone moulds could be made on-site in Contalmaison from the original plaques without sacrificing any detail. Jack is still awaiting replies and costings, so we will have a clearer idea of the potential costs (and any realistic timescale) by later in the year.

6. Jack has also been costing a traditional British signpost to be gifted to the village. It would have five finials, pointing in the direction (with distances in miles) of the five principal towns and cities that were home to the infantry of 34th Division – Edinburgh and Manchester (15th and 16th Royal Scots), Newcastle (the Tyneside battalions of 102nd and 103rd Brigades), Cambridge (11th Suffolks) and Grimsby (10th Lincolns, the so-called 'Grimsby Chums'). These were the units destroyed during the advance on Contalmaison on 1 July 1916. The signpost would be an original and appropriate way to commemorate McCrae's part in the larger formation – an indirect but effective way of showing visitors the broader story. The locals have been kept informed by Jack and they are fully on board with the proposal. They see it as potentially another feather in the municipal cap.

7. Jack continued to engage throughout the year via email and telephone with Contalmaison's *conseil municipal* via the *maire* Jocelyne Gurgeon and Julie Leroy, daughter of the late *maire*, Patricia Leroy. Julie left Contalmaison a couple of years ago for a new home and career in Brittany but continues in her role as the 'director' of the Contalmaison Friends of Scotland association. The Friends themselves held their first AGM in February 2024 and invited members of MBT to engage 'live' via the internet. Craig, Jack, Julian and Marc remain members of the Contalmaison Friends group and will join in any Zoom meetings if necessary. The Trustees have since discussed the possibility of having a representative attend the French AGMs in person. A final decision will be made before the end of 2026.

8. Jack also continued to engage with contacts at the Scottish and UK Governments, City of Edinburgh Council, the Royal Scots Association, Heart of Midlothian FC, Hibernian FC, Raith Rovers FC, Dunfermline FC, Falkirk FC, The Royal British Legion Scotland, Poppy Scotland, The Royal Regiment of Scotland, Scottish Football Association, the Scottish Rugby Union and Orient Football Club.

Sadly, the new executive team at Hibernian FC decided not to support the 2026 ceremony, thereby severing a connection that goes back to the unveiling of the Cairn in 2004. They have agreed to send an official wreath and we will find someone who'll be proud to lay it but we would hope for a change of mind from Hibs. We've been in touch with the club, offering the opportunity to talk.

Otherwise, it's again good to report that all the other organisations listed have been receptive to our approaches and have assured us of their continued engagement.

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

9. The Trustees have decided to film the 2026 Pilgrimage. The purpose is two-fold. Firstly, to preserve a specimen record of our trip for posterity, and secondly to act as a procedural guide for future Trustees who may wish to continue organising the Pilgrimage after the original committee members have moved on. Craig Potter (son of Sandy Potter) agreed to act as cameraman and Jack has held several meetings with him to discuss the itinerary and agree a 'storyline'. The Trust will fund Craig's travel and accommodation but he has waived any fee for his time and effort – which is just as well because we weren't offering him any payment in the first place! Trust member Marc Iveson has some useful drone footage of the fields around Contalmaison and we're hoping Craig can incorporate it in the final cut.

10. The McCrae's Battalion Trust website. Jack has continued to engage with our webmaster, Scott Porter, regarding ongoing revisions. The WordPress version that we originally chose is now effectively obsolete and we agreed that Scott and Jack should update and take the opportunity to make any content adjustments at the same time.

Jack met with Scott in January 2026 and agreed a minor upgrade to add a Security Certificate to the site. This makes it more 'trustworthy' for search engines – and therefore more dependable for disseminating news and making announcements. The rest of the work is underway but moving the existing content (which is considerable) to the updated platform will take a bit of time. Scott is hoping to complete it before we leave for France at the end of June.

11. Our 2025 commemorative lunch at the Royal Scots Club was scheduled to take place (as usual) on Remembrance Sunday – 9 November. Just weeks before the event, however, we learned that the Scottish League had re-scheduled a televised Hearts home game (against Dundee United) to take place on the same afternoon. The decision went against a long-standing informal custom that keeps Remembrance Sunday free for Heart of Midlothian FC out of respect for the significance of the day in the club's history.

In light of the fact that the lunch is our only substantial source of funding, we had to accept that demand for tickets would be significantly reduced. Many of our regular attendees are Hearts supporters and given the choice of the Royal Scots Club or Tynecastle, they would favour the latter. Accordingly, we re-scheduled the lunch for the following weekend. Jack had already made alternative arrangements that day and was forced to withdraw from his customary speaking duties. However, Pamela was able to find replacements at short notice and the day was a tremendous success.

12. Once again, we must thank the committee and members of Glencorse Golf Club, who held their 2025 McCrae's Trophy and surpassed last year's donation. Glencorse has also confirmed that MBT has been chosen as their official club charity for 2026, which should offer more fundraising opportunities over the season.

13. A further golf fundraiser was proposed for 2025/26 by our new Trustee, Charlie Bain. The timeline has been adjusted and we now expect to hold that event at some point in 2027.

14. MBT's 2026 AGM took place at the Royal Scots Club in January. Sandy Potter was elected as our new Chairperson in place of the retiring Craig Herbertson. Jack remains as Vice-Chair. Our Secretary, Joyce Clark, decided to resign her position shortly afterwards, having been in post for just over a year. We thank Joyce for her service and wish her all the best in the future. We're currently looking for a replacement. In the meantime, Jack has assumed the position on a temporary basis.

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

15. Jack has continued to engage with his contacts in France regarding the possible purchase of the plot of land in Contalmaison immediately adjacent to the Cairn. We remain at an *impasse* on this issue – mainly owing to the non-response of two of the landowners. Last year, however, Jack managed to find an address for one of our targets and our friend Tim Hughes, a British legal professional who lives and works in France, duly wrote to this person on behalf of MBT in the hope of resolving the matter. The conseil municipal of Contalmaison has proposed a meeting about this in June 2026 in the village – a couple of weeks before our pilgrimage. The Trustees are currently discussing our response.

16. The McCrae's Battalion Trust 'battle box' reappeared several times during the year, and we are regularly invited to address interested groups about McCrae's. Craig Herbertson, Sandy Potter as well as David and Jack have all to be thanked for giving up their time. Sandy has a couple of upcoming appointments and the results of his endeavours will feature in next year's report.

17. With the technical support of his son Craig, Sandy has also continued the writing, editing and production of the official MBT Newsletter, which is a useful means of keeping our members up-to-date with Trust activities and which also gives them something tangible back in return for their annual subscription.

18. Preparations began as early as August 2025 for our 2026 pilgrimage to the Somme. Eddie Dalgleish led on this with support from Jack. The French and British authorities had decided (rather arbitrarily, in our opinion) to designate 2026 as the year of the '110th Anniversary' (of the first day of the Somme). This implied a greater degree of

Planning and regulation on and around 1 July. Locally, this decision has had some negative effects – most notably on the big hotels, which immediately raised their rates to unprecedented levels. Our hotel in Arras (of which we have been loyal customers for nearly 20 years) effectively doubled their price – the instructions coming from head office rather than the staff on-site. This was a shock and could well have resulted in the forced cancellation of our usual coach reservation and a radical re-thinking of how it might be possible to send even a small representative party to the Somme.

Undaunted, however, Eddie Dalgleish managed to find a good hotel in the city of Amiens, which was able to accommodate us at a very fair negotiated price. Eddie's contribution as our resident logistician cannot be overstated. We are all indebted to him for his sterling efforts. We've hired the same coach company (Bibby's of Ingleton in the Lake District) and we've decided to drive directly from Edinburgh down to Kent for a night in England, rather than using the increasingly expensive and inconvenient Hull-Rotterdam ferry route.

As this report is written, all arrangements for the 2026 pilgrimage are in place – with a full coach and names on the waiting list in case of withdrawals.

As ever, a great many additional supportive activities were undertaken during the year by individual Trustees – most notably our treasurer, David Speed. David's conscientious dependability is largely unseen by the members and the public but it is fully appreciated by his fellow Trustees.

Financial review

Brief statement of the charity's policy on reserves

All the Trust's income is directed into its main activities. However, as a contingency measure the Trust aims to maintain an absolute minimum of £500 in cash reserves. This has been comfortably achieved.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

The Memorial to McCrae's Battalion at Contalmaison in France comprises a fourteen-foot-high Cairn holding four bronze plaques that tell the story of heroic action at the Battle of the Somme in 1916. The site also contains a small area of paving around the Cairn and two full-sized flag-poles. During 2008-09 a bench, supported by a financial contribution from the Willie Bauld Memorial Club, was laid at the Memorial site and adjacent to this a large table with seating was donated to the village for use by visitors to the Memorial and the community. The Orientation Stone was completed and erected in 2013 and in April 2023, a further Memorial Bench was transported to France. Negotiations are currently taking place regarding the possible acquisition of a plot of land adjacent to the Memorial. This would be converted into a small Garden of Remembrance.

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) David Speed

Jack Alexander



Position (e.g. Chair) Treasurer

Trustee

Date 4 June 2026

4 June 2026

McCrae's Battalion Trust

SC 037303

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	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	1,150	1,327			2,477	7,065
Gross Receipts from fundraising activities	10,605	1,840			12,445	14,940
Income from Investments-Bank Interest	260				260	328
Gross receipts from trading	7				7	
A1 Sub total	12,022	3,167			15,189	22,333
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total						
Total receipts	12,022	3,167			15,189	22,333
A3 Payments						
Expenses for fundraising activities	4,655				4,655	5,342
Payments relating directly to charitable activities (UK)	8,259	3,167			11,426	11,804
Audit / independent examination	912				912	840
A3 Sub total	13,826	3,167			16,993	17,986
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	500				500	
Purchase of investments						
A4 Sub total	500				500	
Total payments	14,326	3,167			17,493	17,986
Net receipts / (payments)	(2,304)				(2,304)	4,347
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(2,304)				(2,304)	4,347

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	27,995				27,995	23,648
	Surplus / (deficit) shown on receipts and payments account	(2,304)				(2,304)	4,347
	Cash and bank balances at end of year	25,691				25,691	27,995

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total		

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Cairn and Bronze Plaques		20,000	15,000	20,000
	Memorial Benche		1,682	500	1,000
	Orientation Stone & Plaques		3,535	1,500	1,750
	Military Medal List		304	50	50
	Historic newspapers		1,200	1,100	1,100
	Sound System		1,905	1,000	1,250
	Laptop PC		699	300	500
	Sleeping Bag		500	500	500
			500	500	
	Laptop		1,000	1,000	1,000
	Battle Box				
		Total	31,325	21,450	27,150

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
	Accountancy Accrual		960	912
		Total	960	912

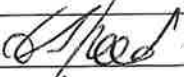
Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

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

Signature

Print Name

Date of approval

	David Speed	04 June 2026
	Jack Alexander	04 June 2026

McCrae's Battalion Trust						SC 037303
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 £
Friends of McCrae's Battalion Trust		1,327			1,327	1,290
Jack Alexander					-	150
Jambos Kickback	160				160	160
Julian Hutchins	400				400	-
J. McBain					-	5,000
Charities Trust	360				360	306
Nil by Mouth Presentation					-	125
Sundry donations	230				230	34
Total	1,150	1,327			2,477	7,065
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Total	Nil	Nil			Nil	Nil
3 Gross receipts from other charitable activities						
	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 £
Total	-	-			-	-
4 Payments relating directly to charitable activities						
	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 £
Pilgrimage to France	6,530	3167			9,697	9339
Website/Technology	598				598	106.00
Computer, postages and administration costs	530				530	1,948.00
Wreaths	73				73	286.00
General expenses	100				100	125.00
Archive and research costs	428				428	
Total	8,259	3,167			11,426	11,804

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General fund	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						
Sundry Donations	230				230	34
Charities Trust	360				360	306
Jambos Kickback	160				160	160
Julian Hutchins	400				400	
Jack Alexander						150
J. McBain						5,000
Nil by Mouth Presentation						125
Orient Event Tickets						970
Receipts from fundraising activities	10,605				10,605	13,970
Income from Investments-Bank Interest	260				260	328
Book and Tie Sales (Paypal)	7				7	
Sub total	12,022				12,022	21,043
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts	12,022				12,022	21,043
Payments						
Expenses for fundraising activities	4,655				4,655	4,027
Payments relating directly to charitable activities	8,259				8,259	11,829
Governance: Audit / independent examination	912				912	840
Sub total	13,826				13,826	16,696
Payments relating to asset and investment movements						
Purchases of fixed assets	500				500	-
Purchase of investments						
Sub total	500				500	
Total payments	14,326				14,326	16,696
Net receipts / (payments)	(2,304)				(2,304)	4,347
Transfers to / (from) funds						
Surplus / (deficit) for year	(2,304)				(2,304)	4,347
Nature and purpose of funds						

McCrae's Battalion Trust

SC 037303

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
	Friends of McCrae's Battalion Trust					
Receipts						
Donations	1,327				1,327	1,290
Hibernian/Edinburgh City for France 2025	1,840				1,840	-
Sub total	3,167				3,167	1,290
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts	3,167				3,167	1,290
Payments						
Payments relating directly to charitable activities	3,167				3,167	1,290
Sub total	3,167				3,167	1,290
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total	3,167				3,167	1,290
Total payments	3,167				3,167	1,290
Net receipts / (payments)	-				-	
Transfers to / (from) funds						
Surplus / (deficit) for year						

Nature and purpose of funds

Friends donations are restricted to the major activities of the trust including: subsidising the annual cost of taking students, veterans and wounded soldiers to the annual Contalmaison ceremony; developing the Trust's website to provide up-to-date information on all aspects of the Trust's activities; purchase of the land beside the Contalmaison Cairn and creation of a 'Garden of Remembrance' for visitors; maintenance of the Cairn.

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
McCrae's Battalion Trust

Registered charity number

SC037303

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025		31	March	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

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 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.

Signed:

J Bhagrath

Date:

4 June 2026

Name:

Jaslin Bhagrath

Relevant professional qualification(s) or body (if any):

ICAS

Address:

Henderson Loggie LLP
The Stamp Office, Level 5, 10-14 Waterloo Place
Edinburgh
EH1 3EG

*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.

