

The Glencruitten Cathedral of Trees

Charity No. SCO46311

Annual Report and Financial Statements

For the year ended

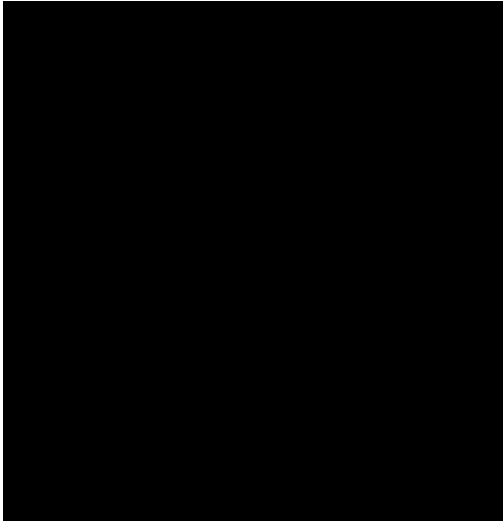
28 February 2025

THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)

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THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)



Bankers

CAF Bank
25 Kingsmill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner


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 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 28 February 2025.

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

Maintenance and an ongoing improvement of the site has been the central activity this year. A paid part time gardener was contracted for the first time and along with other outside contractors, work was done on the surrounding beech hedges, the yews in the Chapter House, the Peace Garden and on the memorial stones, the paths, borders and grass areas. Two beech trees behind the altar were removed after storm damage and a new beech hedge planted to fill the gap. Additional trees were planted in the surrounding area to give protection to the Japanese Maple. This activity has meant higher than usual expenditure but as the charity is due to receive a legacy in 2025/26, this was judged as worthwhile and important work for the good of the Cathedral and its visitors. Routine weeding and other tasks also continued on a voluntary basis.

Developments

In July a Buddhist Memorial Service led by [REDACTED] was held for [REDACTED] and her ashes laid to rest in the Peace Garden. Her memorial stone was designed and beautifully carved by [REDACTED]. All in all this has brought a new and powerful spiritual dimension to the Cathedral.

Visitor Access and Community Developments

The Cathedral remains open all year round and receives a fair number of visitors - local people, dog walkers and visitors to the area. Our visitor (pebble) counter at the entrance recorded 1194 visits this year. The woodland path created in 2022 continues to be much used and appreciated for its views over the surrounding area.

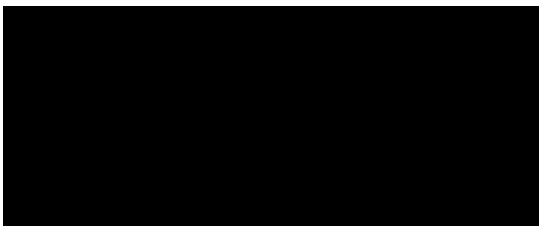
Communications

Our main communication is through our Facebook page, Website and Google Business.

Funding

No application for grant funding was made this year.

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



Secretary and Treasurer

Date: 27/05/2025

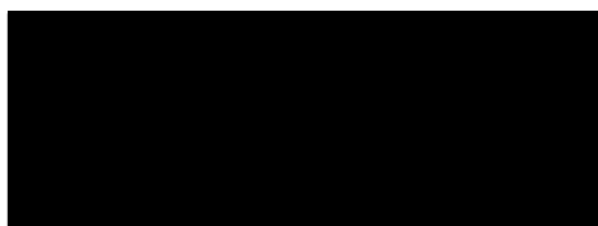
THE GLENCRUITTEN CATHEDRAL OF TREES (SCIO)
Receipts and Payments
for the year ended
28 February, 2025

	<u>2025</u>	<u>2024</u>
<u>RECEIPTS</u>		
Donations	£823.49	£5,753.52
Bank Interest Received	£701.21	£564.88
Total Receipts	£1,524.70	£6,318.40
 <u>PAYMENTS</u>		
On Site Maintenace	£6,972.77	£6,038.50
Forum fees & subscriptions	£92.99	£32.99
Accountancy fees	£342.00	£342.00
Insurance	£698.49	£649.29
Bank charges	£66.00	£66.75
Web site	£331.20	£302.40
Total Payments	£8,503.45	£7,431.93
 (Deficit)/Surplus	(£6,978.75)	(£1,113.53)

**The Glencruitten Cathedral of Trees
Statement of Balances
as at 28 February 2025**

	<u>2025</u>	<u>2024</u>
	Unrestricted Funds	Unrestricted Funds
Current Assets		
Cash at Bank	£27,809.60	£34,788.34
	<u>£27,809.60</u>	<u>£34,788.34</u>
Net current assets	<u>£27,809.60</u>	<u>£34,788.34</u>
Total assets less current liabilities	<u>£27,809.60</u>	<u>£34,788.34</u>
Creditors - amounts due greater than 1 year		
Trustees loan	£1,000.00	£1,000.00
	<u>£1,000.00</u>	<u>£1,000.00</u>
Net assets	<u>£26,809.60</u>	<u>£33,788.34</u>
Funds		
Unrestricted funds	£26,809.60	£33,788.34
	<u>£26,809.60</u>	<u>£33,788.34</u>

Approved by the Trustees on 27 May 2025 and signed on their behalf by:-



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.

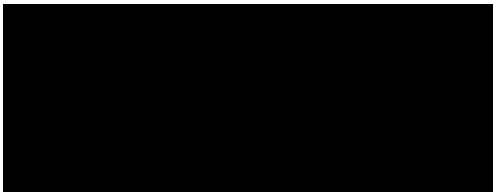
Basis of independent examiner's report

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.



McDougall Johnstone Ltd
280a St Vincent Street
Glasgow
G2 5RL

Date: 27/05/2025