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THE SORBIE TOWER CHARITY

TRUSTEES ANNUAL REPORT

31ST MARCH 2026

SCOTTISH CHARITY NUMBER:- SC045739

Carson & Trotter
CHARTERED ACCOUNTANTS

The Sorbie Tower Charity
Scottish Charity Number SC045739

Trustees' Annual Report for the year ended 31st March 2026

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31st March 2026.

Reference and Administrative Information

Charity name

The Sorbie Tower Charity (SCIO)

Charity number

SC045739

Address

Planetree, Planetree Park, Gatehouse of Fleet, DG7 2EQ

Current Trustees

David Hannay – Chair
Neil Hannay – Resigned 31st May 2026
David Hannah
Stephen Hanna
Russell Hannah
Keith Hannay
Frederick Hannay – Resigned 31st May 2026
Alberta Blum – Appointed 31st May 2026
Keith Hanna – Appointed 31st May 2026

Structure, Governance and Management

Constitution

The Sorbie Tower Charity is a Scottish Charitable Incorporated Organisation (SCIO), which was registered on 24th June 2015. It has a single tier structure with the Trustees being the members of the charity.

The assets of the previous Clan Hannay and Donald Hannah Memorial Trust were transferred to the Sorbie Tower Charity, as was the balance on the previous Sorbie Tower Conservation Project account.

In February 2019, Section 39 of the Constitution was amended to allow the charity to employ a trustee providing the conditions of the Charities Act 2005 are fulfilled.

Appointment of Trustees

The Trustees were appointed by the Clan Hannay Society and include Trustees of Sorbie Tower before it was transferred to the Sorbie Tower Charity, and also Trustees of the Clan Hannay and Donald Hannah Memorial Trust before it was wound up.

Objectives and Activities

Charitable purposes

The charity's purpose is the advancement of education, arts, heritage, culture and science, and the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Activities

During the year an increasing number of events have taken place, such as a military weekends, re-enactments, Doors Open Day and weddings. The present Warden maintains the Tower and grounds as well as organising events. Repairs have now been made to the temporary roof as requested by Historic Environment Scotland, who have now granted Retrospective Scheduled Monument consent.

Achievements and Performance

More events are now taking place at the Tower and grounds, with volunteers from "workaways" helping with maintenance and guiding visitors.

Financial review

During the year regular donations have continued and events have brought in income.

Reserves policy

The Trustees' policy is to retain funds for managing the charity and to accumulate funds for the phased restoration of Sorbie Tower.

The Trustees believe that the unrestricted reserves of £35,469 are adequate to meet current costs.

Plans for future period

A conservation architect has now produced plans to restore the stonework and an appeal has been launched to replace some of the central stairway.

Trustees' remuneration and expenses

During the year Stephen Hanna was paid a monthly fee of £576 for maintenance of the Tower and grounds, in addition Hanna Property Maintenance & Management received a further sum of £162.98 for maintenance at the Tower.

This report was approved by the Trustees on 1st September 2026 and signed on their behalf by:

DR Hannay
....
David Hannay
Chair

The Sorbie Tower Charity

Scottish Charity Number SC045739

Receipts and Payments Account for the year ended 31st March 2026

	Total Funds 2026 £	Total Funds 2025 £
Receipts		
Donations	18,902	6,240
Total receipts	18,902	6,240
Payments		
Costs of charitable activities:		
Repairs and Maintenance of Sorbie Tower	7,009	9,053
Insurance	861	835
Governance costs:		
Independent Examination	396	390
Charges	13	-
Total payments	8,279	10,278
Surplus/(Deficit) for the year	10,623	(4,038)

All funds are unrestricted.

The Sorbie Tower Charity

Scottish Charity Number SC045739

Statement of Balances as at 31st March 2026

	2026 £	2025 £
Bank and cash in hand		
Opening Balances	24,846	28,884
Surplus/(Deficit) for the year	10,623	(4,038)
Closing Balances	35,469	24,846
Reserves		
General unrestricted funds	35,469	24,846

Assets (unrestricted funds)

Sorbie Tower

Sorbie Tower was gifted to Clan Hannay Society in 1965 by local landowner, Mrs Jean Cummings, and has since been gifted to the Sorbie Tower Charity. No payment was involved and there has been no survey carried out to obtain a value on the property.

Approved by the Trustees on 1st September 2026 and signed on their behalf by:

D R Hannay

David Hannay
Chair

The Sorbie Tower Charity

Scottish Charity Number SC045739

Independent Examiner's Report to the Trustees

I report on the unaudited accounts of the charity for the year ended 31st March 2026 set out on pages 3 to 4.

Respective Responsibilities of the Trustees and the 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 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 Report

My examination is 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;

- (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (b) 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.

Stephen Harman, BA CA
Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

1st September 2026