SC 053721

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from 01 01 2025 to 31 12 2025

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	0	0	0	0	0	0
Legacies	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Receipts from fundraising activities	0	0	0	0	0	0
Gross trading receipts	0	0	0	0	0	0
Income from investments other than land and buildings	0	0	0	0	0	0
Rents from land & buildings	0	0	0	0	0	0
Gross receipts from other charitable activities	300	0	0	0	300	0
A1 Sub total	300	0	0	0	300	0
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	0	0	0	0	0	0
Proceeds from sale of investments	0	0	0	0	0	0
A2 Sub total	0	0	0	0	0	0
Total receipts	300	0	0	0	300	0
A3 Payments						
Expenses for fundraising activities	0	0	0	0	0	0
Gross trading payments	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0
Payments relating directly to charitable activities	0	0	0	0	0	0
Grants and donations	0	0	0	0	0	0
Governance costs:	0	0	0	0	0	0
Audit / independent examination	0	0	0	0	0	0
Preparation of annual accounts	0	0	0	0	0	0
Legal costs	0	0	0	0	0	0
Other	0	0	0	0	0	0
A3 Sub total	0	0	0	0	0	0
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	0	0	0	0	0	0
Purchase of investments	0	0	0	0	0	0
A4 Sub total	0	0	0	0	0	0
Total payments	0	0	0	0	0	0
Net receipts / (payments)	300	0	0	0	300	0
A5 Transfers to / (from) funds	0	0	0	0	0	0
Surplus / (deficit) for year	300	0	0	0	300	0

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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	0	0	0	0	0 -	0
	Surplus / (deficit) shown on receipts and payments account	300	0	0	0	300 -	0
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	300 -	0 -	0 -	0 -	300 -	0 -

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	none			
		Total	0 -	0 -

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	none				
		Total	0 -	0 -	0 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	none			
		Total	0 -	0 -

	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
	Elizabeth M Mackay	ELIZABETH M MACKAY	4/7/26 4JUL26

** Please note - OSCR will accept digital or typed signatures*

Section C Notes to the Accounts

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

The only funds in the account for the period 1 Jan - 31 Dec 2025: £300.00 from compenstion received from RBOS for delay in opening the new Heritage Trust account.

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
none			
		Total	0

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)	0

C3b Trustee remuneration - details

Authority under which paid	£
none	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	0

C4b Trustee expenses - details

	Number of trustees	£
none		0

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) *OSCR will accept digital or typed signatures*		
Full name(s)	PETER HENNESSY	ELIZABETH M. MACKAY
Position (e.g. Chair)	VICE CHAIR	Trustee
Date	4/7/26	4JUL26

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name: St Conan's Heritage Trust SCIO

Registered charity number

SC 053721

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
22	10	2024	to	31	12	2025

Set out on pages

1-4 (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 [other than that disclosed on the attached page*]

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:** **Date:**

Name: Angus MacGillivray FCCA

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

Address:

RA Clement Associates
5 Argyll Square
Oban PA34 4AZ

*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.
**OSCR will accept digital or typed signatures.

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

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 charity is governed by a constitution.
Trustee recruitment and appointment	This is governed by the constitution sections: 64-65 Number of charity trustees 66-67 Eligibility & co-opted trustees 68 Initial charity trustees 69-72 Election, retiral & re-election 73-74 Termination of office 78-81 Office bearers

Objectives and activities

Charitable purposes	The Trust is a non-profit making organisation with the charitable purpose of preserving the unique history, heritage and architecture of the building, through engagement with local communities, schools, businesses, grant providers and The Friends of St Conan's Kirk.
Summary of the main activities in relation to these objects	We have secured grants from the NLHF and HES, to allow an intensive programme of repair and renewal works to commence in 2026-2027. The Trust members have worked closely with The Friends to continue supporting their work with community fundraising events, provide educational support to schools through primary visits, art exhibitions, concerts and network with the community.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	The main achievements of the new Trust during 2025: 1. Setting up systems for the new Trust. 2. Finalising the Delivery Phase Submission to the National Lottery Heritage Fund. 3. Delivery and submission of reports to Historic Environment Scotland. 4. Liaising with architect and surveyors for building works programme. 5. Supporting fundraising activities and other events associated with The Friends of St Conan's Kirk, such as school visits, guided tours, concerts, talks, storytelling, volunteer promotion days, Heritage days, spring cleaning and gardening maintenance days.

Financial review

Brief statement of the charity's policy on reserves	A new St Conan's Heritage Trust SCIO bank account was opened in June 2025. No income or expenditure was recorded during the period Jan 2025 to Dec 2025. £300.00 was received from the bank as compensation for the length of time it took to open the new account.
Details of any deficit	None
Donated facilities and services (if any)	None

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***	Peter Hennessy	Elizabeth M Mackay
Full name(s)	PETER HENNESSY	ELIZABETH M MACKAY
Position (e.g. Chair)	VICE CHAIR	TRISTEE
Date	04/07/2026	04/07/2026