APPENDIX 1

OSCR
Scottish Charity Regulator

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	11	09	2024	To	31	12	2025

Reference and administration details

Charity name	The HAAO Charitable Trust	
Other names charity is known by	HAAO	
Registered charity number	**SC053660**	
Charity's principal address	c/o Shepherd & Wedderburn LLP	
	9 Haymarket Square	
	Edinburgh	
		Postcode EH3 8FY

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	John Darroch			First trustee or their survivor of them.
2	Maria Darroch			
3	Colin Darroch			
4	Claire Darroch			
5				
6				
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19				
20				

APPENDIX 1

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
N/A	

Structure, governance and management

Type of governing document	Deed of Trust
Trustee recruitment and appointment	N/A

Objectives and activities

Charitable purposes	The prevention or relief of poverty, The advancement of education, The advancement of health, The saving of lives, The advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the advancement of public participation in sport, the relieve of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.
Summary of the main activities in relation to these objects	The prevention or relief of poverty, The advancement of education, The advancement of health, The saving of lives, The advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the advancement of public participation in sport, the relieve of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	New plant and equipment for a small-town YMCA facility which hosts dance classes, sports clubs etc. Supporting the set up and running of a small-town allotment for local participants. Supporting small town foodbanks. Supporting development of a community run park. The purchase of new kit and equipment for a small-town children's football academy. Supporting a district netball team to attend a European training facility and enjoying a visit to Euro Disney. Supporting a local community centre with summer classed for young people. Provision of equipment to a small town under 18's badminton academy. Supporting a parent led charity supporting children with additional support needs and their families through inclusive play and social activities.

Financial review

Brief statement of the charity's policy on reserves	The trustees may hold reserves for as long as required.
Details of any deficit	N/A
Donated facilities and services (if any)	N/A

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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***	*JDarroch*	
Full name(s)	John Darroch	
Position (e.g. Chair)	Trustee	
Date	30.09.2026	

APPENDIX 2

Enter charity name below

The HAAO Charitable Trust

Enter SC No. below

SC053660

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	11	09	2024		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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings			13,894		13,894	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	-	-	13,894	-	13,894	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	218,162				218,162	
A2 Sub total	218,162	-	-	-	218,162	-
Total receipts	218,162	-	13,894	-	232,056	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14				14	
Grants and donations	177,614				177,614	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	177,628	-	-	-	177,628	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	177,628	-	-	-	177,628	-
Net receipts / (payments)	40,534	-	13,894	-	54,428	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	40,534	-	13,894	-	54,428	-

APPENDIX 2

The HAAO Charitable Trust

SC053660

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	40,534		13,894		54,428	
						-	
						-	
	Cash and bank balances at end of year	40,534	-	13,894	-	54,428	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
Equity Holdings	Expendable endowment fund	1,129,691	-
Treasury Bonds	Expendable endowment fund	39,104	-
Available Cash	Expendable endowment fund	8,143	-
			-
			-
	Total	1,176,938	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				-
				-
				-
				-
				-
				-
				-
				-
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

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
	Claire Darroch (Sep 30, 2026 19:39:02 GMT+1)	Claire Darroch	30/09/##########

The HAAO Charitable Trust SC053660

Section C Notes to the Accounts

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

The prevention or relief of poverty, The advancement of education, The advancement of health, The saving of lives, The advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the advancement of public participation in sport, the relieve of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

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

During the year £218,162 was transferred from the expendable fund to unrestricted income funds in accordance with the Trustee Powers as stated in the Trust Deed

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	The HAAO Charitable Trust
Registered charity number	**SC053660**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
11	09	2024	**to**	31	12	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 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:**	H Henretty	**Date:**	30/09/2026
Name:	Hayley Henretty		
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants Scotland		
Address:	36 Washington Street		
	Glagsow		
	G3 8AZ		

*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	N/A

THCT Accounts 30.9.26

Final Audit Report 2026-09-30

Created:	2026-09-30
By:	Hayley Henretty (hhenretty@incomeaccounting.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAa5gmONhUdJwqu12lWwQMpVCq9Fq5VR2c

"THCT Accounts 30.9.26" History

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