

## APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	<b>Charity name</b>	<b>Society in Scotland for Propagating Christian Knowledge</b>					
	<b>SC SC000270</b>						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2024	<b>to</b>	05	April	2025
						(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>						
<b>Basis of independent examiner's statement</b>	<p>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.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention,</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper <span style="float: right;">s to be reached.</span></li> </ol>						
<b>Signed**:</b>					<b>Date:</b>	05/01/2026	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>	CA (Institute of Chartered Accountants of Scotland)						
<b>Address:</b>							

\*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



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	06	April	2024	To	05	April	2025

Reference and administration details

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

Society in Scotland for Propagating Christian Knowledge
SSPCK
SC000270

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)
	Secretary		
	Chair		

**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**

Royal Charter dated 18 August 1709

**Trustee recruitment and appointment**

Trustees are appointed as necessary, with no defined period of service.

The induction process involves awareness of a Director's responsibilities, the governing document, administration procedures, and the history of the charity. A new Director should receive a copy of the previous year's accounts and also an extract from the Charities and Trustee Investment (Scotland) Act 2005 relating to the duties and responsibilities of running a charity.

**Objectives and activities****Charitable purposes**

The Home Fund:

- For resourcing mission within Scotland, principally the Highlands & Islands.

The Foreign Fund:

- The training and education of Christians in Commonwealth countries overseas, aimed to equip them for service in the mission and outreach of the church.
- The training of British young people volunteering for periods of service in Christian mission and education overseas.
- The resourcing of new initiatives in worldwide Christian mission.

**Summary of the main activities in relation to these objects**

The Directors meet biannually to agree on disbursements. The Directors have a policy of making donations to those they feel require most support and whose purposes fall within the spectrum of the Society's objectives.

APPENDIX 1

Achievements and performance	
Summary of the main achievements of the charity during the financial period	<p>During the year the Trustees made grants of £45,604 (2024; £28,800) to organisations which accorded with the aims and objectives of the Society, with individual awards ranging from £1000 to £9,555.</p>
Financial review	
Brief statement of the charity's policy on reserves	<p>It is the policy of the Directors to distribute all the annual investment income in the form of grants or donations. It is anticipated that any surplus incoming resources at the close of the account would be distributed in the following year.</p>
Details of any deficit	<p>There is none.</p>
Donated facilities and services (if any)	<p>None</p>

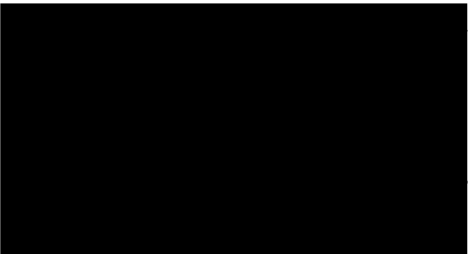
APPENDIX 1

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)		
<i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	04 / 12 / 2025	

## Society in Scotland For Propagating Christian Knowledge

SC000270



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2024		05	April	2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	-	-			-	
Legacies	-	-			-	
Grants	-	-			-	
Receipts from fundraising activities	-	-			-	
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	15,306	11,696			27,002	26,557
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>15,306</b>	<b>11,696</b>	<b>-</b>	<b>-</b>	<b>27,002</b>	<b>26,557</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	181,236	148,218			329,454	45,148
<b>A2 Sub total</b>	<b>181,236</b>	<b>148,218</b>	<b>-</b>	<b>-</b>	<b>329,454</b>	<b>45,148</b>
<b>Total receipts</b>	<b>196,542</b>	<b>159,914</b>	<b>-</b>	<b>-</b>	<b>356,456</b>	<b>71,705</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	4,691	3,678			8,369	8,119
Payments relating directly to charitable activities					-	
Grants and donations	23,135	22,469			45,604	28,800
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	441	309			750	250
					-	
<b>A3 Sub total</b>	<b>28,267</b>	<b>26,456</b>	<b>-</b>	<b>-</b>	<b>54,723</b>	<b>37,169</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments	159,657	135,945			295,602	37,569
<b>A4 Sub total</b>	<b>159,657</b>	<b>135,945</b>	<b>-</b>	<b>-</b>	<b>295,602</b>	<b>37,569</b>
<b>Total payments</b>	<b>187,924</b>	<b>162,401</b>	<b>-</b>	<b>-</b>	<b>350,325</b>	<b>74,738</b>
<b>Net receipts / (payments)</b>	<b>8,618</b>	<b>(2,487)</b>	<b>-</b>	<b>-</b>	<b>6,131</b>	<b>(3,033)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>8,618</b>	<b>(2,487)</b>	<b>-</b>	<b>-</b>	<b>6,131</b>	<b>(3,033)</b>