

SC005716

Dalziel High School

War Memorial Trust

Financial Statements

Year Ended 30th September 2025

Dalziel High School War Memorial Trust
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Year Ended 30th September 2025

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**Dalziel High School War Memorial Trust
Trustees Report
Year Ended 30th September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30th September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing Document

Dalziel High School War Memorial Trust is an unincorporated association and has a constitution agreed by the membership. It is a registered charity with the Office of the Scottish Charity Regulator (OSCR)

Recruitment and appointment of new trustees

Trustees are appointed by the Trust based on their knowledge and experience.

Objectives & Activities

Dalziel High School War Memorial Trust was founded by people to remember pupils, former pupils and teachers who died in the World Wars.

The trust provides sporting facilities to school children and adults and is managed by a volunteer committee.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial Review

Reserves are accumulated over a period of time in order that there are sufficient funds available to improve the facilities as and when it is required.

Cont.d

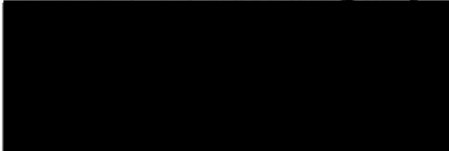
**Dalziel High School War Memorial Trust
Trustees Report (Cont.d)
Year Ended 30th September 2025**

Reference and Administrative Details

Registered Charity number:
SC005716

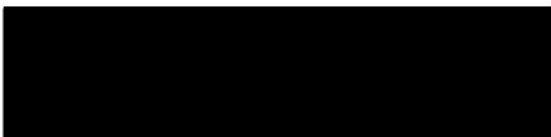
Principal Address
Dalziel High School
Crawford Street
Motherwell
ML1 3AG

Trustees who acted during the year:



Independent Examiner
Watson & Company
Chartered Accountants
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Approved by order of the board of trustees on 23/2/26 and signed on its behalf by:



Independent examiner's report on the accounts

DALZIEL HIGH SCHOOL WAR MEMORIAL TRUST

Charity Number **SC005716**

Financial Statements

For the year ended 30th September 2025

I report on the accounts for the year ended 30th September 2025 set out on pages three to six.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

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 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, we do not express an audit opinion on the accounts.

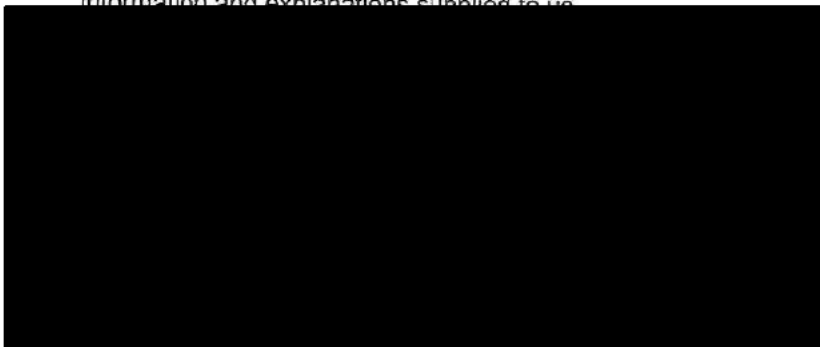
In the course of our examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting reecords 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 to 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.

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of Dalziel High School War Memorial Trust and from information and explanations supplied to us.



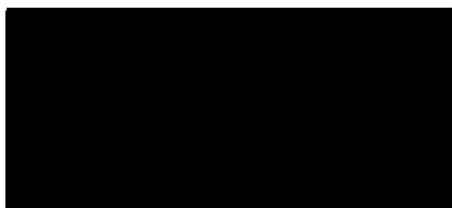
Dalziel High School War Memorial Trust
Statement of Financial Activity
Year Ended 30th September 2025

		Year ended 30/09/2025			Year ended 30/09/2024
Incoming Resources	Notes	Unrestricted £	Restricted £	Total funds £	Total £
Incoming resources from generating funds					
Donations		77,695	-	77,695	73,253
Activities for generating funds		-	-	-	-
Investment income		-	-	-	7,382
Incoming resources from charitable activities		-	-	-	-
Other income		-	-	-	-
Rents from land & buildings		7,845	-	7,845	7,212
Government grants		-	-	-	-
Interest Received		10,698	-	10,698	
Total incoming resources		96,238	0	96,238	0 87,847
Resources expended					
Other resources expended					
Wages & nic		-	-	-	1,087
General costs		144	-	144	144
Governance	5	240	-	240	240
Total resources expended		384	0	384	1,471
Net incoming/(outgoing) resources		95,854	-	95,854	86,376
Funds brought forward		1,761,968	-	1,761,968	1,675,592
Total Funds carried forward		1,857,822	0	1,857,822	1,761,968

Dalziel High School War Memorial Trust
Balance Sheet
Year Ended 30th September 2025

CURRENT ASSETS:	Notes	<u>2025</u> £	<u>2024</u> £
Loan - Dalziel Sports Mgt		1,465,229	1,489,229
Bank account		785	37,979
Fixed Deposit Accounts		410,000	270,000
Instant Access Account		17,048	-
		<u>1,893,062</u>	<u>1,797,208</u>
CURRENT LIABILITIES:			
Amounts due within one year	3	240	240
Loan		35,000	35,000
		<u>35,240</u>	<u>35,240</u>
Net Assets		<u>1,857,822</u>	<u>1,761,968</u>
		£	£
Funds B/Fwd		1,761,968	1,675,592
Surplus/(deficit) in the period		95,854	86,376
		<u>1,857,822</u>	<u>1,761,968</u>
Funds;	6	£	£
Unrestricted funds		1,857,822	1,761,968
Restricted funds		0	0
		<u>1,857,822</u>	<u>1,761,968</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
23.12.25..... and were signed on its behalf by:



Dalziel High School War Memorial Trust
Note to the Financial Statements
Year Ended 30th September 2025

1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Charities and Trustee Investment (Scotland) Act 2005. The financial statement have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds raised are for particular purposes.

All funds during the year were unrestricted

Dalziel High School War Memorial Trust
Note to the Financial Statements (Cont.d)
Year Ended 30th September 2025

2 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024

There were no expenses paid to any charity trustee or person connected to a trustee.

3 Creditors	2025	2024
Accruals	240	240
	<u>240</u>	<u>240</u>

4 The average number of employees during the year was 0 (2024 - 0)

No employees received emoluments in excess of £60,000.

5 Governance Costs	2025	2024
Independent examiner's fee	<u>240</u>	<u>240</u>

6 Movement in funds	<u>At 1st Oct</u> <u>2024</u>	<u>Net Movement</u> <u>in funds</u>	<u>At 30th Sep</u> <u>2025</u>
Unrestricted	1,761,968	£95,854	1,857,822
Restricted	0	0	0
	<u>1,761,968</u>	<u>£95,854</u>	<u>1,857,822</u>