

The Whyte Trust

Scotland · Charity number SC008803

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1929-09-21
Register	View on the OSCR register

Contact

Address	c/o Andersons LLP 40 High Street Kinross KY13 8AN
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of health'

What the charity does: To provide help for people in the community in respect of medical equipment and facilities/activities. This is generally done by way of a grant following a referral from a local health professional.

Beneficiaries: 'People with disabilities or health problems'

Objectives: (a) The provision for the Health Centre in Kinross or any Cottage Hospital in Kinross or any future hospital, surgery or otherwise providing medical care for the general population of the County of Kinross of facilities or equipment that will be of benefit to such Health Centre, Cottage Hospital or otherwise or the patients or users thereof. (b) Paying, or contributing towards paying, the salary of a medical or nursing appointment proposed by the said Health Centre or its successors for the promotion of general healthcare within the County of Kinross, and which appointment would not otherwise be funded by the Perth & Kinross Healthcare NHS Trust or its successors. (c) The provision of medical care or facilities or equipment or the provision of financial grants for the benefit of the elderly or infirm at Kinross Day Centre. (d) Financial Support for organisations in the County of Kinross whose purpose is to transport residents of the County of Kinross to and from hospital, the residents to be assisted to be mainly, though not exclusively, the elderly of the County of Kinross. (e) Financial support for the elderly of the County of Kinross (a) for medical equipment, equipment generally, motorised vehicles or facilities that will increase the mobility or independence of the elderly or (b) that will contribute towards alterations required in the home that will allow the elderly to remain in their home and to maintain their independence.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£3,136	£6,631	-	0
2024-12-31	£2,958	£7,002	-	0
2023-12-31	£3,105	£10,423	-	0
2022-12-31	£2,734	£6,557	-	0
2021-12-31	£3,165	£35,963	-	0
2020-12-31	£4,614	£12,784	-	0

The Whyte Trust

Scotland - Charity number SC008803

Accounts

The Whyte Trust

Scottish Charity No SC 008803

c/o Andersons LLP, 40 High Street, Kinross KY13 8AN

Trustees' Annual Report and Accounts for the year ended 31st December 2025

Current Trustees

Dr A J McCracken
Mrs Emma Niven
Mr Ross McConnell
Mr David Cuthbert

Other Trustees during the financial year

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution/Governing Document

Trust Deed dated 28 April & 1 June 1927 and Minute of Trustees dated 2 July 1998.

Recruitment and appointment of Trustees

By assumption by the existing Trustees.

OBJECTIVES & ACTIVITIES

Purposes of the Trust

- a. The Provision for the Health Centre in Kinross or any Cottage Hospital in Kinross or any future hospital, surgery or otherwise providing medical care for the general population of the County of Kinross of facilities or equipment that will benefit to such Health Centre, Cottage Hospital or otherwise or the patients or users thereof.
- b. Paying, or contributing towards paying, the salary of a medical or nursing appointment proposed by the said Health Centre or it's successors for the promotion of general healthcare with the County of Kinross, and which appointment would not otherwise be funded by the Perth & Kinross Healthcare NBS Trust or it's successors.
- c. The provision of medical care or facilities or equipment for the elderly or infirm at Kinross Day Centre.
- d. Financial support for organisations in the County of Kinross whose purpose is to transport residents of the County of Kinross to and from hospital, the residents to be assisted to be mainly, although not exclusively, the elderly of the County of Kinross
- e. Financial support for the elderly of the County of Kinross (a) for medical equipment , equipment generally, motorised vehicles or facilities that will increase the mobility or independence of the elderly or (b) that will contribute towards alterations required in the home of that will allow the elderly to remain in their home and maintain their independence.

Main activities and achievements in the year

Management of investments and investment income.

FINANCIAL REVIEW (see Receipts & Payments Account)

Surplus/(deficit)

The deficit for the year was £496.

No grants were paid during the course of the year.

Reserves

The Accounts bring out a Reserves balance of £2904 at 31st December 2025, which is required to cover the possibility of payments within the Trust's purposes in the short term and legal and administration fees.

Investments

The market value of investments held throughout the year increased by around 5% from £123,718.66 to £129,419.02.

Trustee remuneration and expenses

The trustees did not personally receive any remuneration or expenses during the year.

Approved by the Trustees on 31/1/26 and signed on their behalf:

x 

Alistair McCracken (Trustee)

Examined and found correct on 20/3/26 by



(Independent Examiner)

Whyte Trust

SC008803



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	January	2025		31st	December	2053

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	3,136				3,136	2,958
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,136	-	-	-	3,136	2,958
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,136	-	-	-	3,136	2,958
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	-				-	177
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts for previous year	6,631				6,631	6,826
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,631	-	-	-	6,631	7,002
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,631	-	-	-	6,631	7,002
Net receipts / (payments)	(3,496)	-	-	-	(3,496)	(4,044)
A5 Transfers to / (from) funds	3,000				3,000	7,000
Surplus / (deficit) for year	(496)	-	-	-	(496)	2,956

The Whyte Trust

Scottish Charity No SC 008803

Statement of Balances at 31st December 2025

	2025 £	2024 £
Bank & cash in hand		
Opening balance	3,400	444
Surplus / (deficit) for year	-496	2,956
Closing balance	<u>2,904</u>	<u>3,400</u>

Statement of Balances at 31st December 2025 (continued)

	2025	2024
Assets	£	£
Investments at Book Value		
<u>Aberforth Smaller Companies Trust</u>		
180 Ordinary 0.01 shares	-	2,297
<u>Blackrock Fund Managers Ltd</u>		
3168 Shares	6,120	4,079
<u>BNY Mellon Fund Managers Limited</u>		
4345 Shares	5,017	5,017
<u>Brown Advisory Funds US Growth</u>		
523.925 Shares	6,837	6,837
<u>Fidelity UCITS Quality Income</u>		
1236 Shares	8,499	6,976
<u>Fidelity Investment Japan Fund</u>		
1826 Shares	3,598	3,598
<u>HICL Infrastructure PLC</u>		
1225 Shares	2,031	2,031
<u>HSBC ETFS Nasdaq</u>		
626 Shares	5,990	1,876
<u>Invesco Fund Managers Invesco Asian</u>		
1258.520 Shares	2,665	2,665
<u>iShares - MSCI World Energy</u>		
544 shares	3,122	3,122
<u>iShares Physical Gold</u>		
83 shares	2,391	3,774
<u>Ishares FDBO</u>		
728 Shares	3,514	3,514
<u>Mercantile Investment</u>		
1120 Shares	-	2,217
<u>The Renewables Infrastructure</u>		
2412 Shares	3,105	3,105
<u>Robecco Capital Growth Funds</u>		
56 Shares	-	5,155
<u>RLUM Limited Royal London Sustainable</u>		
1977 Shares	5,162	5,162
<u>Ruffer Managed Funds</u>		
4254 Shares	4,136	2,615
<u>Scottish Mortgage Investment Trust</u>		
271 Ordinary 25p Shares	215	215
<u>T Bailey Fund Services Ltd Evenlodge Shares</u>		
2035 Shares	5,061	5,061
<u>T Bailey Fund Services Ltd Evenlodge Inc</u>		
2423 Shares	-	2,865
<u>TR Property Investment Trust</u>		
450 Ordinary 25p Shares	-	2,028
<u>Twentyfour Investment Fund</u>		
27 Shares	-	2,327
<u>United Kingdom 4.5% Gilt Bonds</u>		
4619 Shares	4,734	2,680
<u>United Kingdom 4.25% SNR Bonds</u>		
2572 Shares	2,643	2,643
<u>Vanguard Funds PLC S&P</u>		
215 Shares	13,091	13,091
<u>Vanguard Investment Series US</u>		
54 Shares	5,153	5,153
<u>Vanguard Funds FTSE 100 UCITS</u>		
252 Shares	8,876	7,502
<u>Xtrackers S&P 500</u>		
29 Shares	1,929	-
	103,889	107,607

Brewin Dolphin Cash Deposit

1,361

241

Total investments

105,250

107,848

Approved by the Trustees on 31/1/26 (date)
and signed on their behalf:

x *Alistair McCracken*

Alistair McCracken, Trustee

Examined and found correct on 20/3/26 (date)

Again

Independent Examiner

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

The Whyte Trust

SC008803

Period start date

Period end date

Day

Month

Year

Day

Month

Year

1st

January

2025

to

31st

December

2025

(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. 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 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 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Elaine Spain
ELAINE SPAIN

Date:

20/3/26

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

Address:

28 GALLOWHILL ROAD
KINKROSS
KY13 5RA

*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.

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

