

Scottish Charity Number SC009799

THE McKERLIE BEQUEST FUND

ACCOUNTS FOR THE YEAR ENDED

31st January 2026

THE McKERLIE BEQUEST FUND

Trustees Annual Report and Accounts for the year ended 31st January 2026

Scottish Charity Number SC009799

Trustees:

Rev Alex Currie	
Mrs Elma Walker	Resigned
Mrs Evelyn Thomson	
Rev Eric Boyle	
James McColm	
Lynn Fisher	

Contact Address:

Glebehill
Church Lane
Wigtown
Newton Stewart
DG8 9HT

Independent Examiner:

Helen Bark
2 Kilquhirm Road
Wigtown
Newton Stewart
DG8 9DX

THE McKERLIE BEQUEST FUND

Trustees Annual Report for the year ended 31st January, 2026

The Trustees present their annual report together with the financial statements for the year ended 31st January 2026

Activities and achievements

The Trustees have administered the Trust according to the 'Deed of Declaration of Trust' during the year. Grants totalling £600 were paid out. These Grants are paid out in December.

Trustees Remuneration and expenses:

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

Recruitment and appointment of Trustees

All the charity's trustees are appointed or re-appointed at the Annual General Meeting which is held in December each year. The Trustees shall include the Ministers of the Parishes of Wigtown, Kirkcinner, Whithorn and Sorbie Churches of Scotland.

Governing Document:

The charity is a charitable unincorporated Trust.

Our purpose is to administer the Trust and provide Grants or Annuities to the natives of Wigtownshire from the income of the McKerlie Bequest Fund.

Reserves:

The trustees agree to invest the capital of the Trust in order to get the best return.

Statement of the Trustees Responsibilities:

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the current financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities. The Charity is managed by the Trustees who also run the financial side of the Charity.

On behalf of the Trustees

Secretary

Evelyn Thomson

Chair

Rev Eric Boyle

Date:

21/06/2026

THE McKERLIE BEQUEST FUND
Scottish Charity Number SC009799

**Independent Examiners Report to the Trustees of The McKerlie Bequest Fund
for the year ended 31st January 2026**

I report on the accounts of the charity for the year ended 31st January, 2026 which are set out on the next 2 pages.

Respective responsibility of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 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)© 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 the Regulation 11 of the Charities Accounts (Scotland) Regulation 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 disclosure 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 views given by the Accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:-

1. Which give me reasonable cause to believe that in any material respects 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.

Helen Bark
2 Kilquhirn Road
Wigtown
Newton Stewart
DG8 9DX

Date

22/06/2026

Receipts and Payments Account for the year ended 31st January , 2026

	<u>Year to</u> <u>31.01.2026</u>	<u>Year to</u> <u>31.01.2025</u>
<u>Receipts</u>		
Donations	125.00	75.00
Total Income & Funding	125.00	75.00
Total Receipts	125.00	75.00
<u>Payments for Charitable</u>		
<u>Activities</u>		
Christmas Gifts	600.00	600.00
Sundry Charges	61.25	25.00
Total payments for charitable activities	661.25	625.00
Surplus (Deficit) for year	(-£ 536.25)	(-£ 550.00)

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Scottish Charity Number SC009799

Statement of Balances as at 31st January , 2026

	2026	2025
Bank and Cash on hand		
Opening Balances	18,824.00	19,374.00
Surplus/(Deficit) for year	(<u>- 536.25</u>)	(<u>- 550.00</u>)
Closing Balances	<u>£18,287.75</u>	<u>£ 18,824.00</u>
 Reserves:		
General Fund	<u>£18,287.75</u>	<u>£ 18,824.00</u>

Approved by the Trustees and signed on their behalf

Rev Eric Boyle

21/06/2026