

**STANLEY BENEVOLENT SOCIETY**

**TRUSTEES' REPORT AND INDEPENDENTLY  
EXAMINED ACCOUNTS**

**FOR THE YEAR ENDED 31 OCTOBER 2025**

Sco 16397.

**STANLEY BENEVOLENT SOCIETY**

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## **STANLEY BENEVOLENT SOCIETY**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025**

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#### **Current trustees**

Dr J Brewster	Chairman
Dr A Bulcraig	Treasurer
Mrs L Young	Secretary
Mrs L MacDonald	
Ms H Chalmers	
Mrs R Pirnie	
Mrs L Lennon	
Mr W Reiche	

#### **Contact address**

c/o Dr A Bulcraig, Dalnagrian, Tayview, Luncarty, Perth, PH1 3HE

#### **Recruitment and appointment of trustees**

All of the society's trustees are appointed or reappointed by the members at our annual general meeting, which is held in the last quarter of each year.

#### **Governing documents**

The Association is a charitable unincorporated society and the purposes and administration arrangements are set out in our constitution instituted in 1831 and updated on 5 March 2013, a copy of which has been forwarded to OSCR. The constitution was altered to reintroduce an age qualification of 75 years for new applicants.

#### **Charitable objects**

Our objects, as set out in our constitution, are to relieve poverty, suffering and distress and to promote the welfare of residents in the Stanley who are in necessitous circumstances or have needs through age or disability, so that their conditions of life may be improved.

#### **Activities and achievements**

In the twelve months to 31 October 2025, the charity disbursed money, as usual, via a voucher system for use in local shops. The value of the used vouchers was subsequently reimbursed to the shops, by cheque, after they were returned to the treasurer. £2,000 (2024: £1,800) was disbursed to help the Stanley Senior Citizens' Outings which were a day trip to North Berwick returning to The Tayside Hotel for a meal, and an afternoon outing to Broughty Ferry followed by a high tea at The Tayside Hotel.

During the year 89 out of the total of 98 vouchers were exchanged for goods and/or services. The total of £6,675 was paid out to the local businesses.

## STANLEY BENEVOLENT SOCIETY

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

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#### Activities and achievements (continued)

By these means the Stanley Benevolent Society has continued to fund the provision of goods and/or services to those in the community who would benefit most in terms of the constitution.

#### Reserves

As a result of the surplus of £1,048 (2024: surplus £9,257) for the year, the society held general funds of £12,691 (2024: £11,643) and expendable endowment funds of £790,753 (2024: £705,570) at the year end. During the year £10,000 (2024: £19,000) of endowment funds were transferred to general funds to further the charity's objectives.

This report was approved by the trustees on 18 March 2026 and signed on their behalf by:



**Dr A Bulcraig**  
Treasurer

# STANLEY BENEVOLENT SOCIETY

## STATEMENT OF BALANCES AS AT 31 OCTOBER 2025

	General funds	Expendable endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£
<b>Cash funds</b>				
Cash and bank balances at start of year	11,643	-	11,643	2,386
Surplus / (deficit) shown on receipts and payments account	1,048	-	1,048	9,257
<b>Cash and bank balances at end of year</b>	<b>12,691</b>	<b>-</b>	<b>12,691</b>	<b>11,643</b>

		Market Valuation 2025	2024
	Fund to which asset/liability belongs	£	£
<b>Investments</b>			
Redmayne Bentley Portfolio	Expendable endowment	790,753	705,570
<b>Total value of securities</b>		<b>790,753</b>	<b>705,570</b>

		2025	2024
	Fund to which asset/liability belongs	£	£
<b>Liabilities</b>			
Trustee expenses	General fund	370	246
		<b>370</b>	<b>246</b>

Approved by the trustees on 18 March 2026 and signed on their behalf by:



Dr A Bulcraig

## **STANLEY BENEVOLENT SOCIETY**

### **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2025**

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#### **1 Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **2 Nature and purpose of funds**

General funds are expendable at the discretion of the trustees in furtherance of the objects of the Society.

Expendable endowment funds are in respect of the investment portfolio which is held as capital.

#### **3 Related party transactions**

The secretary received a £100 honorarium (2024: £100) during the year. The trustees' expenses in the year were £146 (2024: £77).

## STANLEY BENEVOLENT SOCIETY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STANLEY BENEVOLENT SOCIETY

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I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 4 to 6.

#### 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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

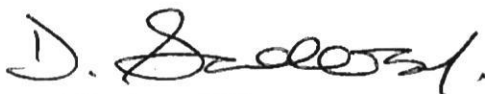
In the course of my examination, no matter has come to my attention

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.



David Sanderson FCCA

18 March 2026

8 Cornhill Way  
Perth  
PH1 1U

# STANLEY BENEVOLENT SOCIETY

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2025

	General funds	Expendable endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£
<b>Receipts</b>				
Investment income	-	-	-	-
Bank interest	69	-	69	50
<b>Sub total</b>	<b>69</b>	<b>-</b>	<b>69</b>	<b>50</b>
<b>Receipts from asset and investment sales</b>				
Proceeds from sale of investments	10,000	-	10,000	19,000
<b>Total receipts</b>	<b>10,069</b>	<b>-</b>	<b>10,069</b>	<b>19,050</b>
<b>Payments</b>				
<b>Charitable activities:</b>				
Payments to local stores for vouchers	6,675	-	6,675	7,680
Stanley Senior Citizens' fund	2,000	-	2,000	1,800
Donation to Perth Food Bank	100	-	100	100
Administrative expenses	246	-	246	213
<b>Governance costs:</b>				
Independent examiner's fees	-	-	-	-
<b>Total payments</b>	<b>9,021</b>	<b>-</b>	<b>9,021</b>	<b>9,793</b>
<b>Net income / (payments)</b>	<b>1,048</b>	<b>-</b>	<b>1,048</b>	<b>9,257</b>
Transfers to / (from) funds	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>1,048</b>	<b>-</b>	<b>1,048</b>	<b>9,257</b>



10.4.25.  
M. Stanley Benevolent Society.  
SC 016397.

Admin Office: OSCR  
2<sup>nd</sup> Floor. Quaidant House  
9, Riverside Drive.  
Dundee DD1 4NN.  
01382 220446

Dear Sir/Madam,

I enclose information regarding the accounts to 31.10.25:

- (1) Treasurer's comments on Annual Report.
- (2) Trustees Report and Examined Accounts.

I realise that the information you require regarding the Trustees is now more personal. I do not have that information available to myself.

I struggled to complete the on-line form.

I hope this letter gives you enough information for the website.

The full names of the current Trustees:-

Dr Julia Brewster (Chairman)  
Dr Alastair Bulcraig (Treasurer)  
Mrs Lesley Young (Secretary)  
Mrs Hilary Chalmers  
Mrs Laura Mac Donald  
Mrs Rhona Pirnie  
Mrs Linda Kenyon  
Mr. Werner Reiche.

Contact address:- is mine. e-mail: alandmoira@doctors.org.uk

Charity information:- is as last year.

Income: £10,069.

Expenses: £9,021

This personal letter may help to clarify the difficulties I have with filling in the form on-line.

Please could you contact our Secretary for more information regarding the Trustees personal details.

Yours faithfully,

Alastair Bulcraig.

Cc. Secretary & Chairman: SBS.

Maximum allowed file size is 25 MB

Treasurers comments ... (26 KB)

Image.jpg (657 KB)

SBS October 2025 sig... (187 KB)

Return receipt ☐

Keep formatting ☐

Priority Normal

Save sent message in Sent

Send message Immediately

From alandmoira@doctors.org.uk

To John Brewster ✕ Lesley Young ✕ Info@oscr.org.uk ✕

Subject Report from : SC 016397 Stanley Benevolent Society... Accounts to 31.10.25.

To...Admin at OSCR.

I attach what I am able to do in relation to the accounts to 31.10.25.

I hope there is enough for you to complete the information required for the website.

Current difficulties are outlined in my letter.

They relate to new legal requirements.

In particular, keeping the personal information relating to our trustees confidential to yourselves is important for me to clarify before seeking that information from them.

Along with my letter, the signed Accountant's report on the accounts and the Treasure's note to the accounts are attached.

I apologise for the discrepancies, but as you will note, I struggled to complete the on line format.

Please let me know your response to my e-mail.

I hope you can help.

Dr. Alastair Bulcraig

PC. unable to send :-  
 so hand copies of docs. enclosed.  
 AAB. 13.4.26.

(C)

## **Treasurer's comments on Annual Report SBS 31.10.25**

### **A. The Investments:-**

The Investment Fund value as at 31.10.2025 is £790,753.25. There has been an increase in value of £ 85,183 in the last twelve months.  
Funds continue to be transferred from Redmayne Bentley investment portfolio to bank account as required.  
Hard copy R.B. reports are sent quarterly.  
There is enough in the bank account to cover this year's expenses.  
£10,000 was transferred to the bank account from the investment account on 20/10/25.

### **B. Legal Entity Identification Number (LEI)**

This is a legal regulation by the London Stock Exchange.  
Last year the renewal fee was £59.  
It has now been renewed for 3 years at a cost of £165.

### **C. Accounts :**

Presented for OSCR by David Sanderson.  
Cash donation to Perth Food Bank in lieu of accounting fee. £100.

### **D. Summary of cash flow**

#### **Input:**

£10,069.40

Current balance £12,690.94

**Output :** 98 vouchers were issued at £75 each and 89 returned.

No significant change to expenses of Secretary and Treasurer or Food Bank donation.

Donation to Senior Citizen's Outing was increased by £200.

No increase to value of vouchers this year.

Alastair Bulcraig 5<sup>th</sup> November 2025