

# Grant Simpson Trust

Scotland · Charity number SC027149

## Details

---

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1997-02-24
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address  
28 Wellmeadow  
Blairgowrie  
Perthshire  
PH10 6AX

## Activities

---

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

**Purposes:** 'the advancement of health'

**What the charity does:** the funds are to be used for research to find a cure for cancer

**Beneficiaries:** 'Other defined groups'

**Objectives:** General charitable purposes

## Geography

---

- **Main operating location:** Perth And Kinross
- **Geographical spread:** Scotland and other parts of the UK

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£32,265	£11,086	-	0
2024-04-05	£34,756	£10,169	-	0
2023-04-05	£36,101	£15,754	-	0
2022-04-05	£231,357	£228,371	-	0
2021-04-05	£139,425	£123,273	-	0

**Grant Simpson Trust**

Scotland - Charity number SC027149

---

# Accounts

---

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	06	04	2024		05	04	2025

Reference and administration details

Charity name	THE GRANT SIMPSON TRUST
Other names charity is known by	
Registered charity number	SC027149
Charity's principal address	28 Wellmeadow BLAIRGOWRIE Perthshire Postcode PH10 6AX

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)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## 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**

Trust disposition and Settlement of [REDACTED] late of Chesterhill House, Anstruther, Fife dated 30<sup>th</sup> June 1970 and registered in Books of Council and Session on 7<sup>th</sup> March 1973.

**Trustee recruitment and appointment**

Trustees with appropriate knowledge and contacts to administer Trustee assets and implement Trust purposes.

## Objectives and activities

**Charitable purposes**

Support for research into finding a cure for cancer.

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

Assessing applications for grant assistance, and deciding which local bodies would benefit from the Trust's limited resources.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Income ingathered in accordance with Trust Purposes.

Donation to the Scottish Cancer Foundation for £10,000 in respect of the prize for an early career researcher working in the field of cancer prevention.

Payment of £30,300.64 was made to University of Dundee re payment for 2nd year research student re oesophageal cancer.

Perusal of reports as to the recipient of the funding and the results of their research.

### Financial review

#### Brief statement of the charity's policy on reserves

To maintain adequate reserves to finance Trust purposes so as not to interrupt any ongoing funding,

#### Details of any deficit

The charity suffered a deficit in the year of £36,758, £19,122 of this on unrestricted funds and £17,636 on endowment funds leaving funds at end of the period of £90,564 made up of £60,452 on unrestricted funds and £30,112 on endowment funds.

The deficit on unrestricted funds came about due to the level of grants awarded in the period as noted above.

The deficit in endowment funds came about due to the charity purchasing more investments that it sold during the year.

#### Donated facilities and services (if any)

None

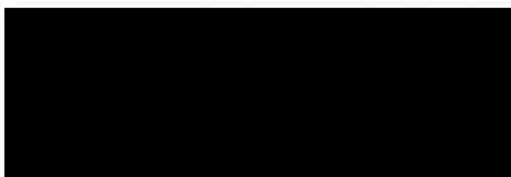
Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Position (e.g. Chair)

TRUSTEE

Date

26-02-2026

## The Grant Simpson Trust

SC027149



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Month	Year	Day		Month	Year	
	06	04	2024		05	04	2025

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	32,265				32,265	34,755
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>32,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,265</b>	<b>34,755</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments			349,540		349,540	119,533
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>349,540</b>	<b>-</b>	<b>349,540</b>	<b>119,533</b>
<b>Total receipts</b>	<b>32,265</b>	<b>-</b>	<b>349,540</b>	<b>-</b>	<b>381,805</b>	<b>154,288</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	6,034				6,034	4,409
Payments relating directly to charitable activities	-				-	
Grants and donations	40,301				40,301	-
Governance costs:					-	
Audit / independent examination	1,056				1,056	960
Preparation of annual accounts	846				846	2,200
Legal costs	2,484				2,484	1,800
Other	666				666	800
					-	
<b>A3 Sub total</b>	<b>51,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,387</b>	<b>10,169</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments			367,176		367,176	93,362
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>367,176</b>	<b>-</b>	<b>367,176</b>	<b>93,362</b>
<b>Total payments</b>	<b>51,387</b>	<b>-</b>	<b>367,176</b>	<b>-</b>	<b>418,564</b>	<b>103,531</b>
<b>Net receipts / (payments)</b>	<b>(19,122)</b>	<b>-</b>	<b>(17,636)</b>	<b>-</b>	<b>(36,758)</b>	<b>50,757</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(19,122)</b>	<b>-</b>	<b>(17,636)</b>	<b>-</b>	<b>(36,758)</b>	<b>50,757</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	79,574		47,748		127,322	76,565
	Surplus / (deficit) shown on receipts and payments account	(19,122)		(17,636)		(36,758)	50,757
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>60,452</b>	<b>-</b>	<b>30,112</b>	<b>-</b>	<b>90,564</b>	<b>127,322</b>
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>	SHARES, BONDS & UNIT TRUSTS	EXPENDABLE ENDOWMENT	936,261	964,582
	(Per schedule 4)			
		<b>Total</b>	<b>936,261</b>	<b>964,582</b>

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>					
			<b>Total</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Scottish Cancer Foundation Prize		1	10,000
Dundee University Research Student		1	30,301
<b>Total</b>			<b>40,301</b>

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--	---

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
---	---

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
TRUSTEE [REDACTED]	TO HODGE SOLICITORS LLP	3,997	0
IS A PARTNER	ADMINISTRATION FEE INCL VAT		

**C6 Other information**

--

The Grant Simpson Trust

SC027149

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

- - - - - - -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	-	-	-	-

- - - - - - -

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

- - - - - - -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

- - - - - - -

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	-				-	
buildings	32,265				32,265	34,755
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>32,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,265</b>	<b>34,755</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	-		-	349,540	349,540	119,533
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>349,540</b>	<b>349,540</b>	<b>119,533</b>
<b>Total receipts</b>	<b>32,265</b>	<b>-</b>	<b>-</b>	<b>349,540</b>	<b>381,805</b>	<b>154,288</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	6,034				6,034	4,409
Payments relating directly to charitable activities					-	
Grants and donations	40,301				40,301	-
Governance costs:					-	
Audit / independent examination	1,056				1,056	960
Preparation of annual accounts	846				846	2,200
Legal costs	2,484				2,484	1,800
Other	666				666	800
<b>Sub total</b>	<b>51,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,388</b>	<b>10,169</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments	-			367,176	367,176	93,362
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367,176</b>	<b>367,176</b>	<b>93,362</b>
<b>Total payments</b>	<b>51,388</b>	<b>-</b>	<b>-</b>	<b>367,176</b>	<b>418,564</b>	<b>103,531</b>
<b>Net receipts / (payments)</b>	<b>(19,123)</b>	<b>-</b>	<b>-</b>	<b>(17,636)</b>	<b>(36,759)</b>	<b>50,757</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(19,123)</b>	<b>-</b>	<b>-</b>	<b>(17,636)</b>	<b>(36,759)</b>	<b>50,757</b>

Nature and purpose of funds

The Grant Simpson Trust

SC027149

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>	

**APPENDIX 3**



<b>Independent examiner's report on the accounts</b>							v2
<b>Report to the trustees/members of</b>	Charity name The Grant Simpson Trust						
	<b>Registered charity number</b> SC027149						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2024		5	April	2025
<b>Set out on pages</b>	Pages 1 - 11						

**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 (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.

**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

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

**Signed\*\*:**  **Date:** 27/02/26

**Name:** 

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

**Address:** 78, 84 Bell Street  
Dundee  
DD1 1RQ

\*\* OSCR will accept digital or typed signatures