

Scottish Police Memorial Trust - SC034861

Financial Information

Bank Account

Santander UK plc


BBAM

Bridle Road

Bootle

Merseyside

G1R 0AA

Report to the trustees/members of Registered charity number On the accounts of the charity for the period	Independent examiner's report on the accounts						
	SCOTTISH POLICE MEMORIAL TRUST						
	SC034861						
	Period start date				Period end date		
Day	Month	Year		Day	Month	Year	
1	11	2024	to	31	10	2025	
Set out in file:	SPMT OSCR Receipts and Payments Accounts FY25						
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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:	8 March 2026		
Name:	CHRIS AUSTIN						
Relevant professional qualification(s) or body	CIPFA (Member No. 5406256)						
Address:	79 Heathfield South						
	Twickenham						
	Middlesex						
	TW2 7SR						

SCOTTISH POLICE MEMORIAL TRUST

SC034861



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	11	2024		31	10	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	10,520				10,520	6,586
Legacies					-	
Grants					-	
Receipts from fundraising activities	8,583	6,334			14,917	1,117
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	19,103	6,334	-	-	25,437	7,703
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,103	6,334	-	-	25,437	7,703
A3 Payments						
Expenses for fundraising activities	7,294				7,294	1,750
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8,117				8,117	9,815
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	624				624	576
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	16,034	-	-	-	16,034	12,141
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	16,034	-	-	-	16,034	12,141
Net receipts / (payments)	3,069	6,334	-	-	9,403	(4,438)
A5 Transfers to / (from) funds	6,334	(6,334)			-	
Surplus / (deficit) for year	9,403	(0)	-	-	9,403	(4,438)