

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	06	04	24	To	05	04	25

Reference and administration details

Charity name	MHOIRA ROBERTSON CHARITABLE TRUST
Other names charity is known by	
Registered charity number	SC036661
Charity's principal address	

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**

The Trust was established under a Trust Deed dated 29 December 2004 and registered in the Books of Council and Session on 26 January 2005

Trustee recruitment and appointment

New Trustees are appointed by the existing Trustees. Their duties will be explained in full and they will also be given a copy of OSCR Guidance for Charity Trustees

Objectives and activities

Charitable purposes

The purpose of the Charity to support charitable organisations which are active in providing:

1. Care and support of the elderly and infirm
2. Research into the prevention, treatment and cure of medical conditions or diseases
3. Welfare and support to individuals suffering from medical conditions or diseases
4. Support of religious organisations both as to their infrastructure and the good works conducted by them

Summary of the main activities in relation to these objects

Donations to charities which fall under the details above

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Achievements and performance

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

Donations of £3400 made during the last financial year

Financial review

Brief statement of the charity's policy on reserves

The Endowment Fund is an unrestricted fund represented by a portfolio of investments and cash. The Trustees have power to draw upon the fund in furtherance of the Trust's objectives whilst retaining sufficient funds to meet any of the commitments they may undertake.

Details of any deficit

None

Donated facilities and services (if any)

None

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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)	Trust Manager	
Date	06/08/2025	

Moira Robertson Charitable Trust

SC036661



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	05	2024		05	05	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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	3,085				3,085	3,005
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	1,034
A1 Sub total	3,085	-	-	-	3,085	4,039
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments			56,053		56,053	3,935
A2 Sub total	-	-	56,053	-	56,053	3,935
Total receipts	3,085	-	56,053	-	59,138	7,974
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	3,400				3,400	2,400
Governance costs:					-	
Audit / independent examination			1,260		1,260	432
Preparation of annual accounts					-	
Legal costs					-	
Trustee Fees					-	1,328
					-	
A3 Sub total	3,400	-	1,260	-	4,660	4,160
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments			56,727		56,727	656
A4 Sub total	-	-	56,727	-	56,727	656
Total payments	3,400	-	57,987	-	61,387	4,816
Net receipts / (payments)	(315)	-	(1,934)	-	(2,249)	3,158
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(315)	-	(1,934)	-	(2,249)	3,158

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	1,167		3,750		4,917	1,759
	Surplus / (deficit) shown on receipts and payments account	(315)		(1,934)		(2,249)	3,158
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	852	-	1,816	-	2,668	4,917

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments		Expendable endowment	113,795	114,259
		Total	113,795	114,259

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

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

14 August 2025

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Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name MHOIRA ROBERTSON CHARITABLE TRUST						
Registered charity number	SC017088						
On the accounts of the charity for the period	Period start date				Period end date		
	Day 06	Month 04	Year 2024	to	Day 05	Month 04	Year 2025
Set out on pages							(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 (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	<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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	26 August 2025	
Name:							
Relevant professional qualification(s) or body (if any):	MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND						
Address:	JEFFREY CRAWFORD & CO						
	25 CASTLE TERRACE						
	EDINBURGH, EH1 2ER						

*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.

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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