


OSCr

Office of the Scottish Charity Regulator

| | | Independent examiner's report on the accounts v2 | | | | | |
|--|--|--|--------------|----|-----------------|------------|---|
| Report to the trustees/members of | Charity name | THE HUGH GOLDIE CHARITABLE TRUST | | | | | |
| | Registered charity number | SC067063 | | | | | |
| On the accounts of the charity for the period | Period start date | | | to | Period end date | | |
| | Day 6 | Month 4 | Year 2019 | | Day 12 | Month 7 | Year 2020 |
| Set out on pages | | | | | | | (remember to include the page numbers of additional sheets) |
| 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. 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 Charities Accounts (Scotland) Regulations 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 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 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 <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: |  | | | | | |
| Name: | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | <div style="border: 1px solid black; padding: 5px; text-align: center;"> WENN TOWNSEND CHARTERED ACCOUNTANTS VICTORIA HOUSE 10 BROAD STREET ABINGDON OX14 3LH </div> | | | | | | |

| Receipts and payments accounts | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|
| For the period from | Period start date | | | to | Period end date | |
| | Day | Month | Year | | Day | Month |
| | 06 | April | 2019 | | 12 | July |

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 | 159 | | 130 | | 289 | 1,979 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | 7,882 |
| A1 Sub total | 159 | - | 130 | - | 289 | 9,861 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | 45,217 | | 45,217 | |
| A2 Sub total | - | - | 45,217 | - | 45,217 | - |
| Total receipts | 159 | - | 45,347 | - | 45,506 | 9,861 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | 187 | | 187 | 564 |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | - | | 57,417 | | 57,417 | 360 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Trustees fees | | | 129 | | 129 | 630 |
| | | | | | - | |
| A3 Sub total | - | - | 57,733 | - | 57,733 | 1,554 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | - | - | 57,733 | - | 57,733 | 1,554 |
| Net receipts / (payments) | 159 | - | (12,386) | - | (12,227) | 8,307 |
| A5 Transfers to / (from) funds | (5,227) | | 5,227 | | - | |
| Surplus / (deficit) for year | (5,068) | - | (7,159) | - | (12,227) | 8,307 |

Details

B1 Cash funds

| 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 £ |
| Cash and bank balances at start of year | 5,068 | | 7,159 | | 12,227 | 3,920 |
| Surplus / (deficit) shown on receipts and payments account | (5,068) | | (7,159) | | (12,227) | 8,307 |
| | | | | | - | |
| | | | | | - | |
| Cash and bank balances at end of year | - | | - | - | - | 12,227 |

(Agree balances with receipts and payments account(s))

B2 Investments

Details

| |
|---------------------|
| RATHBONES PORTFOLIO |
| |
| |
| |

Fund to which asset belongs

Market valuation

Last year

| Expendible Endowment | to nearest \$ | to nearest \$ |
|----------------------|---------------|---------------|
| | | 46,303 |
| | | |
| | | |
| | | |
| | | |
| Total | - | 46,303 |

B3 Other assets

Details

[illegible]

Fund to which asset belongs

Cost (if available)

Current value (if available)

Last year

| | to nearest £ | to nearest £ | to nearest £ |
|-------|--------------|--------------|--------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | - | - | - |

B4 Liabilities

Details

Fund to which liability relates

Amount due

Last year

| | | |
|-------|--------------|--------------|
| | to nearest 2 | to nearest 2 |
| | | |
| | | |
| | | |
| | | |
| Total | | |

B5 Contingent liabilities

Details

| | |
|--|--|
| | |
| | |
| | |
| | |

Fund to which liability relates

Amount due
(estimate)
to nearest £

Last year
to nearest £

| | | |
|-------|--------------|--------------|
| | 10. NUMBER 1 | 10. NUMBER 2 |
| | | |
| | | |
| | | |
| Total | - | |

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

Signature

Print Name _____

Date of approval

[illegible]

Section C Notes to the Accounts

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

Distribute income arising to named beneficiary. Managing investment portfolio of stocks and shares in order to produce income for distribution and capital for longer term for charity in perpetuity in accordance with the terms of the Trust, the available income is paid to the Charity beneficiary. The Trustees are satisfied that these purposes remain charitable and for the public benefit.

The Trustees have complied with the Charities Accounts (Scotland) Regulations 2006 to have due regard to public benefit and guidance published and noting that the Charity beneficiary will be aware of this guidance and all requirements.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|--------|
| KAY Park Parish Church | | 2 | 57,416 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | |

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)

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|-----|
| Trustees Fees | 129 |
| | |
| | |
| | |
| | |

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 (£) |
|-------------------------------|--------------------------|------------------------|---------------------------------------|
| Lloyds Bank plc acting as | Banks Fees for acting as | 0 | 0 |
| Power of Attorney for Bank of | Trustee | | |
| Scotland plc | | | |
| | | | |
| | | | |

C6 Other information

| |
|--|
| |
|--|

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 | 6 | 4 | 19 | To | 12 | 07 | 20 |

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

THE HUGH GOLDIE CHARITABLE TRUST

SC067063

LLOYDS BANK PRIVATE BANKING LIMITED

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 | BANK OF SCOTLAND PLC | TRUSTEE | ACTED FOR THE | SOLE TRUSTEE |
| 2 | ACTING BY ITS ATTORNEY | | WHOLE YEAR - APRIL | |
| 3 | LLOYDS BANK UNDER POWER | | 2019 TO JULY 2020 | |
| 4 | OF ATTORNEY DATED 1 | | | |
| 5 | MARCH 2012 | | | |
| 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 22 November 2005 and registered in the Books of Council and Session on 6 December 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 Trust is to support the following

- Care of the support of the elderly and infirm
- Care and support for the terminally ill and their families
- Research into the prevention, treatment and cure of medical conditions or diseases
- Support of charitable religious organisations both as to their infrastructure and the good works conducted by them
- Relief for the poor living in communities in both the United Kingdom and overseas

Summary of the main activities in relation to these objects

Donations to Henderson Parish Council

2

APPENDIX 1

Achievements and performance

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

Donations paid to Kay Park Parish Church totalling £57417.34

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Trustees to make distributions from the annual income of the Trust. It is anticipated that any surplus income at the close of the account would be so distributed in the following year.

The Endowment Fund is an unrestricted fund represented by a portfolio on 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


APPENDIX 1

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 |  | |
| Position (e.g. Chair) | TRUST MANAGER | |
| Date | 26-6-24 | |