

Cairdeas International Palliative Care Trust SCIO

Scotland · Charity number SC037431

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2006-08-23
Register	View on the OSCR register

Contact

Address	10 Hazledene Drive Aberdeen AB15 8AU
Website	www.cairdeas.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We seek to promote and facilitate the provision of high quality palliative care in countries where such care is limited.. We seek to work in partnership with organisations and individuals to empower sustainable developments in palliative care. We are needs-led and only work in response to requests from local colleagues. We provide expertise, education, training, mentoring and support. We seek to influence policy makers by raising awareness of palliative care needs in the developing world with governments, NGOs, donor agencies and academic institutions.

Beneficiaries: 'People with disabilities or health problems'

Objectives: 4.1 to advance the relief of suffering and pain through access to health care and support through the development of world-wide palliative care 4.2 to advance health education in the UK and world-wide through the establishment of consultancy, educational and training services in palliative care and related health and care issues through curriculum planning and design, leadership skills and course delivery, mentoring and service planning and development 4.3 to promote these advancements through the facilitation of partnership working, sharing expertise between interested parties involved in developing world-wide palliative care. 4.4 to promote the profile of palliative care needs in the developing world with Non-governmental organisations (NGOs), AIDS agencies, governments and academic institutions 4.5 to

co-operate with statutory bodies and with voluntary bodies, both within the area of benefit and outwith, and which support the organisation's purposes. and to do all things which are lawful to promote these purposes

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£44,083	£149,760	-	2
2024-09-30	£64,869	£114,743	-	2
2023-09-30	£497,706	£143,688	-	3
2022-09-30	£74,414	£117,836	-	3
2021-09-30	£135,754	£99,460	-	3
2020-09-30	£80,705	£111,466	-	2

Accounts



Cairdeas International Palliative Care Trust

Scottish Charitable Incorporated Organisation (SCIO)

**Trustees Report and Accounts for the period
1st October 2024 to 30th September 2025**

Registered Address: 10 Hazledene Drive, Aberdeen, AB15 8AU

www.cairdeas.org.uk

SCIO: SC037431

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1. OFFICERS AND PROFESSIONAL ADVISERS

The Trustees of Cairdeas International Palliative Care Trust are pleased to present their report together with the financial statements for the year ended 30th September 2025. During the period 1st October 2024 to 30th September 2025, the following roles were undertaken:

Trustees

Chair:	Dr David Knight
Deputy Chair:	
Trustees	Prof. Marie Fallon Prof. Margaret Sutherland Dr Marian Morrison Ms. Karen Robertson (Treasurer) Resigned January 2025

Staff

Medical Director:	Dr Mhoira Leng, FRSE, FRCP
Finance Officer (UK):	Mr. Ian Robinson (Retired December 2024-based in the UK) Mr. Cameron Don (Part-time - based in the UK)

Operations Director (UK):	Mr. Cameron Don (part-time - based in the UK)
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Projects & Policy Officer:	Ms. Jennie Abwooli (part-time - based in Kampala)
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Bankers

Royal Bank of Scotland,
Aberdeen Queen's Cross Branch
40 Albyn Place,
Aberdeen,
AB10 1YN

External Examiner:

Ralph C Tiffin BSc FCA
Chartered Accountant
Flat 19 Melville Court
Croft Street
LONDON SE8 5DR

2. ABOUT US

2.1 Constitution

Cairdeas International Palliative Care Trust is a charitable trust established under a Trust Deed. Cairdeas was first recognised by the Inland Revenue as a charity on 4th September 2006. On 7th March 2014 it was granted charity status as a SCIO: Scottish Charitable Incorporated Organisation with the same Scottish charity registration number and Trustees. The registered charity number is **SC037431**.

2.2 Charitable purposes

The organisation is established for charitable purposes only with the objects:

- to advance the relief of suffering and pain through access to health care and support through the development of world-wide palliative care
- to advance health education in the UK and world-wide through the establishment of consultancy, educational and training services in palliative care and related health and care issues through curriculum planning and design, leadership skills and course delivery, mentoring and service planning and development
- to promote these advancements through the facilitation of partnership working, sharing expertise between interested parties involved in developing world-wide palliative care.
- to promote the profile of palliative care needs in the developing world with non-governmental organisations (NGOs), AID agencies, governments and academic institutions.
- to co-operate with statutory bodies and with voluntary bodies, both within the area of benefit and outwith, and which support the organisation's purposes; and to do all things which are lawful to promote these purposes.

Comparative figures in this report relate to the 12-month period from 1st October 2023 to 30th September 2024.

Cairdeas' income comes from several sources of which the most significant are donations from individuals and churches. Cairdeas also received a large legacy in November 2022, which we invested to secure our future work.

We are very grateful to all our supporters who have continued with their generous and regular support of our work.

3. SUMMARY OF ACTIVITIES

3.1 Introduction

Our work continues to grow and is led mostly in country by strong partnerships in India, Uganda and Gaza. Our social media, blogs and regular newsletters backed up by an active website has greatly improved our communications and allows us to showcase our work to a wider audience. Cameron Don continues as UK Operations Director.

We are also active in the academic sphere with our Medical Director representing us in many different university and global forums. We continue to affirm the same vision to support palliative care developments in low income and fragile settings and to work through partners in-country and internationally. Our common aim is palliative care for all.

3.2 Africa

During the reporting period we have continued to support the work of Palliative Care Education and Research Consortium (PcERC) and Mulago and Makerere Palliative Care Unit (MMPCU) as well as Peace Hospice Adjumani.

- National referral hospital clinical work has continued in Mulago and Kirruudu Hospitals. Resources have been very constrained, but despite the tight finances no staff had to be let go. The clinical lead, Liz Nabirye, is completing her Masters in palliative care with a scholarship from Cairdeas IPCT. We also continue to provide support as she leads and directs the clinical team. Dr Liz Namukwaya, lecturer in Makerere University is the research and education lead for PcERC
- University teaching at Makerere and the Islamic University in Uganda (IUIU) has continued and our Education Programmes coordinator, Bernadette Basemera, has been supporting the curating of materials and direct teaching for medical students.
- The Specialist Fellowship in Palliative Care project has continued to develop and is at the accreditation stage. This work has been supported by Cairdeas IPCT through a financial grant and technical support from Dr Mhoira Leng and other Cairdeas Faculty. We are also exploring other funding sources and grants. This will be the first professional Fellowship in sub-Saharan Africa and represents wide collaboration between Cairdeas, Makerere University, UK experts, including The Royal College of Physicians of Edinburgh, The Royal College of Physicians and the Association for Palliative Medicine, and other countries in the East, Central and Southern Africa College of Physicians region (ECSACOP). The latter is a widely distributed College of Physicians in East, Central and Southern Africa. The curriculum has been developed and is in the process of final approval by Makerere University and then by Uganda Medical Dental Practitioners Council (UMDPC).
- We have been able to support members of the PcERC team to submit their work at the Palliative Care Association of Uganda Conference in Kampala and at the African Palliative Care Association conference in Botswana. These are supported by travelling scholarships from Cairdeas IPCT and are crucial to showcase and network the research achievements. For the first time ever one of our Cairdeas scholars, a refugee, was able to attend an international event and present his own work.
- In response to requests from our lead partners, PcERC and Peace Hospice Adjumani. We have continued to support scholarships for Philip Amol (social work), Ronald Mukasa (social work), Liz Nabirye (Masters in Palliative Care) and Toko Friday Santiago (Masters in Social Work).

3.3 Middle East

During the reporting period we have continued to support the work in Gaza during this time of conflict and genocide. It has been extremely difficult for our partners. Dr Mhoira Leng was able to visit West Bank on 2 occasions and support work in the hospitals there. Support for Gaza has only been feasible remotely. She also visited stakeholders including the WHO in

Cairo but also in several international forums and conferences. Direct support is very difficult, but we are reserving funds given to support Gaza until they can be utilised. As part of advocacy for our colleagues and our partners in Gaza, our Medical Director accepted invitations to speak about Palliative care, humanity, hope and conflict at several international conferences and WHO events.

3.4 India

During the reporting period we have continued to support the work of our partners.

- We attended and presented at the Indian Association of Palliative Care Conference (IAPCON), which was held in Jamu in February 2025.
- With our partner, Believers Christian Medical College Hospital and our Indian lead, Professor Chitra Venkateswaran, we developed and delivered a Compassionate Leadership Fellowship February 2024 to February 2025 with 19 participants and 9 mentors. Participants were mainly from India but also included Nepal, Kenya and Rwanda. This is now being evaluated. Work from this programme was presented at the European Palliative Care conference in Helsinki May 2025.

3.5 Humanitarian Palliative Care

During the reporting period we have continued to support work with PallCHASE

- Our Medical Director sits on the executive and coordinates the research working group. Quarterly webinars have reflected work across the world and Cairdeas Faculty members and partners, including Northern Uganda and Gaza. This has continued to be a growing network addressing an increasingly problematic and missing area of need globally.

3.6 Small Scholarships fund

This is a specific Cairdeas project in which small grants of around £5000 are awarded each year. Several individuals and groups, mostly in Uganda, have benefitted from this, many of whom have been able to expand their knowledge and experience through relevant training.

- A grant was extended to PcERC for the Development of a Fellowship programme in palliative care.
- A scholarship grant was awarded to Philip Amol, Vicky Opia, Liz Nabirye and Ronald Mukassa.

3.7 Conferences and Papers

This year Cairdeas presented academic and technical papers to the IAPCON, Global Humanitarian Assistance, a WHO High Level Technical Meeting, Palliative Care Association of Uganda and many local events hosted by Makerere University.

3.8 Future Plans

We will continue to work with local leadership and partnerships in Uganda, South Sudanese Refugees in Northern Uganda, Gaza, West Bank and India.

Our specific plans include:

- continuing our main area of clinical work through PcERC.
- the accreditation of the first Fellowship for palliative care doctors in sub-Saharan Africa
- training in Gaza at undergraduate, postgraduate and community levels and supporting the development of a new cancer hospital palliative care programme
- evaluating the Compassionate Leadership programme and considering the next cohort.
- continuing our work to integrate palliative care in humanitarian settings, including working through PallCHASE.

4. GOVERNANCE SUMMARY

Introduction

My name is David Knight. As Chairperson of Cairdeas International Palliative Care Trust, it is once more my privilege to present this annual report for OSCR summarising our achievements, challenges and aspirations over the past year. This report includes our annual accounts from 1 October 2024 to 30 September 2025.

Cairdeas Palliative Care remains committed to providing high quality teaching, care, comfort, and dignity to individuals, families and healthcare workers navigating the complexities of life-limiting illnesses. Most of this work is delivered by our extremely able Medical Director, Dr Mhoira Leng. This year has been one of continuity as we have striven to ensure our services reflect the highest standards of compassionate care.

This year's Trustees Board comprised Mr David Knight (Appointed as a Trustee in July 2023 and then as Chair of the Trustees in March 2024), Professor Marie Fallon (Appointed as Trustee July 2023), Dr Marian Morrison (Appointed as Trustee November 2023), Professor Margaret Sutherland (Appointed as Trustee November 2023) and Ms Karen Robertson (Appointed as Trustee in February 2024, as Treasurer in March 2024, and resigned in January 2025). Our Trustees have a wealth of experience and knowledge and help Cairdeas fulfil its charitable purposes. We were sorry to lose the services of Karen Robertson who had given a lot of very helpful advice and needed support. We wish her well in her future ventures. No remuneration was paid to retired or current Trustees other than to reimburse them for travel or other expenses.

Governance Summary

For this 12-month period, 1 October 2024 to 30 September 2025, Cairdeas' accounts show a net asset surplus of £232,023.04

The unrestricted reserves at the end of this accounting period were £229,931.06. According to Cairdeas' reserves policy, the charity should hold minimum reserves to allow three months of continuing operations should its income cease; once this level is reached, all income is available to be used to expand Cairdeas' charitable activities.

Reserves in designated funds (money put aside for committed Cairdeas activities or to support projects) ended the year at £189,384.93, whilst restricted fund reserves amounted to £2091.98.

During 2024/25, Cairdeas received a total of £2,833.75 in Gift Aid payments. £2,563.75 was received direct from HMRC; the remainder was collected through Just Giving.

Our total income for 2024/25 was £53,076.75. This is nearly £12,000 less than the previous year. Expenditure in 2024/25 was over £35,000 more than the previous years. Much of the increase in expenditure is accounted for by catching up of payments not made in previous years. In recent years we have had the benefit of a large legacy, but that is gradually being spent, and we are currently looking at ways at increasing our income from grants and donations and further reducing our expenditure.

Mr. Cameron Don was appointed as Operations Director (UK) in September 2024 and started work in October 2024.

Mr. Ian Robinson retired from his role as Finance Officer in December 2024. He had served Cairdeas faithfully for several years and we are very grateful to him. Mr. Cameron Don was appointed to replace him with effect from 1 January 2025. After his retirement Mr. Robinson provided support and advice to Mr. Don for several months and we were very grateful for his help.

The Trustees record their thanks to all the staff for their services to Cairdeas through the

course of this year. The Trustees also thank the many volunteers who have supported Cairdeas during this period; their contribution is far more than the monetary value of their time. We are particularly grateful to those who were able to self-fund visits to support aspects of our work overseas. We are also extremely grateful to those who pray regularly for the work of Cairdeas.

The registered office and contact address of Cairdeas IPCT is 10 Hazledene Drive, Aberdeen, AB15 8AU.

The accounts for the period are attached and form part of this report.

This report was approved by the Trustees at on 24 June 2026.

Signed on behalf of the Trustees.



Dr David Knight, Chair of Trustees
Cairdeas International Palliative Care Trust
Scottish Charitable Incorporated Organisation
SCIO No. SC037431

APPENDICES

The following appendices include:

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Appendix A

Notes to the accounts for the year ended 30th September 2025

1. Basis of accounting

These accounts have been prepared 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

Unrestricted/Designated funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may be used only for specific purposes as explained in more detail in the Trustees Report.

3. Related party transactions

No remuneration was paid to the Trustees or any connected persons during the year (2024/25: £Nil).

Payments for the reimbursement of Trustees for travel or other expenses amount to (2024/25: £Nil).

4. Grants received

Grants received are explained in the Trustees Report and set out in the detailed Income & Expenditure account attached.

5. Cost of charitable activities

Cost of charitable activities are analysed in the detailed Income and Expenditure Account attached.

Appendix B

Cairdeas International Palliative Care Trust Statement of Financial Activities For the period from 01 October 2024 to 30 September 2025

	Unrestricted funds	Restricted funds	Total funds	Prior year total funds
Total income	53,062.12	14.63	53,076.75	64,868.58
Total expenditure	147,512.88	2,247.47	149,760.35	114,738.71
Net income / (expenditure) resources before transfer	(94,450.76)	(2,232.84)	(96,683.60)	(49,870.13)
Transfers:				
Gross transfers between funds - in	115,315.04	254.52	115,569.56	57,545.26
Gross transfers between funds - out	(115,569.56)	-	(115,569.56)	(57,545.26)
Other recognised gains / losses				
Gains/losses on investment assets	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-
Net movement in funds	(94,705.28)	(1,978.32)	(96,683.60)	(49,870.13)
Reconciliation of funds				
Total funds brought forward	324,636.34	4,070.30	328,706.64	378,576.77
Total funds carried forward	229,931.06	2,091.98	232,023.04	328,706.64

Appendix C
Cairdeas International Palliative Care Trust
Balance Sheet (Summary)

	As at 30/09/2025	As at 30/09/2024
Fixed assets		
	-	-
Current assets		
Investments	172,500.00	274,431.43
Cash At Bank and in Hand	59,523.04	54,275.21
	232,023.04	328,706.64
Liabilities		
	-	-
Net current assets less current liabilities	232,023.04	328,706.64
Total assets less current liabilities	232,023.04	328,706.64
Liabilities		
	-	-
Total net assets less liabilities	232,023.04	328,706.64
Represented by		
Unrestricted		
Unrestricted - General Funds	40,546.13	32,746.20
Designated		
Designated - Cairdeas Support for Sudan	2,217.00	1,620.00
Designated - Capital Investment Fund	168,219.96	271,168.49
Designated - Compassionate Leadership Project	7,545.70	8,179.46
Designated - Gaza Relief Fund	3,242.50	5,212.50
Designated - General Scholarship Fund	8,159.77	5,709.69
Restricted		
Restricted - Cairdeas Sahara	2,091.98	4,070.30
Fund Totals	232,023.04	328,706.64

Appendix D

Cairdeas International Palliative Care Trust Analysis of income and expenditure Selected period: 01 October 2024 to 30 September 2025

				Total	
	General	Designated	Restricted	This Year	Last year
Income and endowments from:					
Donations and legacies					
1000 - Regular Gift Aid donations	20,980.00	-	-	20,980.00	21,171.00
1001 - Regular Non-Gift Aid donations	1,100.00	-	-	1,100.00	935.00
1003 - Regular JustGiving donations	1,080.00	-	-	1,080.00	1,140.00
1005 - Regular Church donations	8,774.96	-	-	8,774.96	14,354.96
1010 - One off Gift Aid donations	2,650.00	1,560.00	-	4,210.00	5,720.00
1011 - One off Non-Gift Aid donations	616.56	-	-	616.56	185.00
1012 - One off Charity account donations	-	4,488.00	-	4,488.00	558.90
1500 - Gift aid	2,563.75	-	-	2,563.75	8,037.72
1501 - Gift aid - JustGiving	270.00	-	-	270.00	170.00
Donations and legacies Totals	38,035.27	6,048.00	-	44,083.27	52,272.58
Investments					
1900 - Interest	8,082.84	-	14.63	8,097.47	11,461.37
Investments Totals	8,082.84	-	14.63	8,097.47	11,461.37
Other income					
1901 - Operations UK: Office Cost Refunds	371.09	-	-	371.09	-
1902 - Operations UK: Travel Related Income/Refunds	58.50	-	-	58.50	-
1905 - Third Parties: Travel and Expenses re-imbursements	-	-	-	-	738.31
1906 - Medical Directors Travel Related Reimbursements and Refunds	31.80	-	-	31.80	396.32
1907 - Refund - Correction of Duplicate Recorded Expenditure	266.99	-	-	266.99	-
1908 - Refund - Correction of Mistake in Equals Records	167.63	-	-	167.63	-
Other income Totals	896.01	-	-	896.01	1,134.63
Income and endowments Grand totals	47,014.12	6,048.00	14.63	53,076.75	64,868.58

Expenditure on:

Raising funds

2000 - JustGiving monthly fee	216.00	-	-	216.00	216.00
2002 - JustGiving transaction fee	67.56	-	-	67.56	62.56
2003 - Stripe charges	38.98	-	-	38.98	49.86

Raising funds Totals	322.54	-	-	322.54	328.42
Expenditure on charitable activities					
3000 - Medical Director salary	24,014.04	-	-	24,014.04	27,003.81
3002 - Medical Director: Travel insurance	128.25	-	-	128.25	255.70
3003 - Medical Director: In country expenses (Uganda Expenses)	2,012.23	-	-	2,012.23	7,832.88
3004 - Medical Director: Car in Uganda	308.99	-	-	308.99	452.26
3006 - Medical Director: International Travel and expenses, incl. Visas	9,289.93	-	-	9,289.93	20,109.45
3007 - Operations Director: International Travel Expenses incl. Visas	950.60	-	-	950.60	-
				Total	
	General	Designated	Restricted	This Year	Last Year
3014 - Operations Director: In Country Expenses (India)	236.79	-	-	236.79	-
3017 - Medical Director - In Country Expenses (India)	80.01	-	-	80.01	-
3025 - Operations Director: Training	109.78	-	-	109.78	-
3100 - Third Parties: International travel incl visas etc	3,211.28	-	864.30	4,075.58	1,415.61
3102 - Third Parties: In country expenses	660.00	-	-	660.00	4.41
3103 - Third Parties: Other Volunteer costs	-	-	-	-	6.57
3120 - Conferences: Fees	2,615.08	-	-	2,615.08	220.99
3121 - Conferences: Expenses	2,516.53	-	-	2,516.53	117.29
3125 - CLF India expenses	396.15	-	-	396.15	-
3200 - Scholarships	8,190.48	-	-	8,190.48	3,219.15
3206 - Gaza Relief	-	3,530.00	-	3,530.00	-
3300 - Cairdeas Sahara in-country costs	-	-	1,383.17	1,383.17	-
4041 - Operations Uganda: Expenses and Other Costs	4,754.51	-	-	4,754.51	34.86
4042 - Operations Uganda: Development of Training Materials and Videos	-	-	-	-	3,281.31
4043 - Uganda Operations: International Programme Consultant	-	-	-	-	6,119.17
4500 - Governance: Independent examiners fee	360.00	-	-	360.00	720.00
5100 - PcERC salaries & admin	3,304.44	-	-	3,304.44	-
5106 - PcERC - Fellowship Programme	-	-	-	-	10,280.00
5108 - Support for Sudan 2023	-	3,891.00	-	3,891.00	4,100.00
5109 - Toko Friday Scholarship	-	-	-	-	2,649.34
5110 - Godfrey Oziti Scholarship	-	-	-	-	1,322.36
5112 - Phillip Amol Scholarship	-	152.87	-	152.87	2,594.62
5113 - Vicki Opia Scholarship	-	1,229.20	-	1,229.20	2,181.58
5114 - Cathy Namuto Scholarship Nursing Diploma	-	-	-	-	964.27
5115 - Elizabeth Nabirye Scholarship	-	2,687.23	-	2,687.23	-
5116 - Ronald Mukasa Scholarship	-	1,155.41	-	1,155.41	-
5117 - Florence Nalutaaya Scholarship	-	3,393.92	-	3,393.92	-
5118 - Vicky Jemimah Scholarship	-	1,297.80	-	1,297.80	-
5120 - Expenditure relating to Compassionate Leadership Programme India	-	633.76	-	633.76	1,058.60
5121 - Journey Through Uganda Fundraiser - Release of Funds to PcERC	-	-	-	-	1,200.00
8400 - UK Aid - SCCF Grant H4WY-TS73-X7 Transfer to PcERC	-	-	-	-	493.84
8401 - UK Aid - SCCF Grant H4WY-TS73-X7 - UK Administration Expenditure	-	-	-	-	48.56
Expenditure on charitable activities Totals	63,139.09	17,971.19	2,247.47	83,357.75	97,686.63
Other expenditure					
3005 - Medical Director: Equipment & IT	857.10	-	-	857.10	1,922.34
3008 - Medical Director: Professional Development and Training	372.66	-	-	372.66	-

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3010 - Medical Director: Pension Employee Contributions	1,670.04	-	-	1,670.04	556.67
3011 - Medical Director: Pension Employer Contributions	1,002.00	-	-	1,002.00	336.00
3012 - Medical Director: UK Based Expenses	1,120.54	-	-	1,120.54	1,465.60
3013 - Medical Director: Pension Lump Sum	20,000.00	-	-	20,000.00	-
4000 - Operations UK: salary	13,344.80	-	-	13,344.80	3,234.84
4002 - Operations UK: PAYE tax	19,482.33	-	-	19,482.33	1,520.07
4020 - Operations UK: expenses	16.80	-	-	16.80	48.55
4030 - Operations UK: other costs	90.00	-	-	90.00	20.00
4033 - Equipment & IT: admin purposes	910.31	-	-	910.31	590.88
4040 - Operations Uganda: Salaries	1,101.48	-	-	1,101.48	4,516.32
4100 - Memberships & subscriptions UK	1,621.69	-	-	1,621.69	915.57
4121 - Bank/Forex charges	254.47	-	-	254.47	683.88
4520 - Governance: public & trustee insurance	1,260.36	-	-	1,260.36	912.94
4525 - Governance: Refunding of Donations	2,500.00	-	-	2,500.00	-
9999 - Payments made in error	475.48	-	-	475.48	-

Total

	General	Designated	Restricted	This Year	Last year
Other expenditure Totals	66,080.06	-	-	66,080.06	16,723.66
Expenditure Grand totals	129,541.69	17,971.19	2,247.47	149,760.35	114,738.71

Appendix E

Independent Examiner's Report to the Trustees of Cairdeas International Palliative Care Trust SC037431

I report on the accounts of the charity for the 12 months ended 30th September 2025 which are set out on pages 1 to 13.

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. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 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 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 (i) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - 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.

Signed:

Ralph C Tiffin

Ralph C Tiffin B.Sc. F.C.A.
19 Melville Court, Croft Street, London, SE8 5DR

19 June 2026