

APPENDIX 1



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	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	WPG Charitable Trust
Other names charity is known by	
Registered charity number	SC042134
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 set up by [REDACTED] and was recognised as a Scottish Charity with effect from 25 February 2011. The trust is administered in accordance with the term of the Trust Deed.

Trustee recruitment and appointment

The trustees were those appointed on the establishment of the trust and represent the minimum number required.

Objectives and activities

Charitable purposes

The purposes of the charity are the following: -

- Advancement of education
- Advancement of health
- Advancement of the arts, heritage, culture and sport
- Advancement of public participation in sport

Summary of the main activities in relation to these objects

During the year, the trust made charitable donations of £143,205 in support of the above objects.

APPENDIX 1

Achievements and performance

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

During the year, the Trust has funded the following projects:-

- A primary school trip to a safety education and life skills centre
- Playground equipment for a charity supporting children and young people with autism
- Equipment, referees fees and insurance for a local football team
- Support towards school fees of two young children
- The Scottish Highland's main cultural centre to provide live and cinema shows
- An organisation delivering STEM workshops to schools in remote and rural Scotland
- Support of a Scottish swimming student
- An artistic training programme for Fine Arts students
- Competition fees and travel expenses for a self-funded, Scottish fencing athlete
- The annual programme of a world-renowned symphony orchestra
- Finance assistance for two young musicians with fees and career progression
- Assisting an organisation widening access to opera in Scotland
- A music festival in North East Scotland providing workshops, opportunities and support for young musicians and composers
- A university bursary fund for students in rural and island communities to access higher education, including a Rural and Island Student Ambassador Programme.
- Equipment and kit for a West Lothian netball club
- 30th anniversary celebration and supply of programmes for a state schools orchestra.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represented income earned but not yet utilised in supporting charitable activities. As of 31 March 2025, the charity held £12,942 in the bank for use in future years.

Details of any deficit

Donated facilities and services (if any)



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(s)		
Position (e.g. Chair)	Trustee	
Date	08/08/2025	

WPG Charitable Trust

SC042134



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	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	157,462				157,462	207,308
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					-	-
					-	-
A1 Sub total	157,462	-	-	-	157,462	207,308
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	157,462	-	-	-	157,462	207,308
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,462				2,462	7,308
Grants and donations	143,205				143,205	206,361
Governance costs:					-	-
Audit / independent examination	960				960	912
Preparation of annual accounts					-	-
Legal costs					-	-
Other	152				152	214
					-	-
A3 Sub total	146,779	-	-	-	146,779	214,795
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	146,779	-	-	-	146,779	214,795
Net receipts / (payments)	10,683	-	-	-	10,683	(7,487)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	10,683	-	-	-	10,683	(7,487)

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	2,259				2,259	9,746
	Surplus / (deficit) shown on receipts and payments account	10,683				10,683	(7,487)
						-	-
						-	-
	Cash and bank balances at end of year	12,942	-	-	-	12,942	2,259
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	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	Independent examination fee	Unrestricted	1,000	1,000
		Total	1,000	1,000

	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

08/08/2025

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	£
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)	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 (£)

C6 Other information

--

WPG Charitable Trust

SC042134

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 £
Witherby Publishing Group	157,462				157,462	207,308
					-	-
					-	-
					-	-
Total	157,462	-	-	-	157,462	207,308

■ ■ ■ ■ ■ ■

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

■ ■ ■ ■ ■

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 £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

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 £
Staff costs for management of charitable activities	2,462				2,462	7,308
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	2,462	-	-	-	2,462	7,308

— *Journal of the American Medical Association*, 1997

SC042134

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General fund	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
Receipts						
Donations	157,462				157,462	207,308
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<i>Sub total</i>	157,462	-	-	-	157,462	207,308
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	157,462	-	-	-	157,462	207,308
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,462				2,462	7,308
Grants and donations	143,205				143,205	206,361
Governance costs:					-	-
Audit / independent examination	960				960	912
Preparation of annual accounts					-	-
Legal costs					-	-
Other	152				152	214
<i>Sub total</i>	146,779	-	-	-	146,779	214,795
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	146,779	-	-	-	146,779	214,795
<i>Net receipts / (payments)</i>	10,683	-	-	-	10,683	(7,487)
Transfers to / (from) funds					-	-
<i>Surplus / (deficit) for year</i>	10,683	-	-	-	10,683	(7,487)

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees to carry out the objectives of the charity.

WPG Charitable Trust

SC042134

Additional analysis (3)**6 Breakdown of restricted funds**

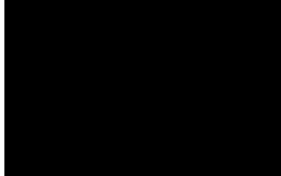
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

--

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	WPG Charitable Trust						
Registered charity number		SC042134						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2024	to	31	03	2025	
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, 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 Charities Accounts (Scotland) Regulations 2006, as amended. 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> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:				Date:	18 August 2025			
Name:								
Relevant professional qualification(s) or body (if any):								
Address:	Azets Audit Services, Chartered Accountants Quay 2 139 Fountainbridge Edinburgh EH3 9QG							

*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.

APPENDIX 3

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