

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

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	1 <sup>st</sup>	January	2024	To	31 <sup>st</sup>	December	2024

**Reference and administration details**

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

The Caldwell Foundation

SC046006

2/2 33 Falkland Street

Glasgow

Postcode G12 9QZ

**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		Chairman		
2		Treasurer		
3		Secretary		
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 charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was granted charitable status by OSCR on 24<sup>th</sup> September 2015. It is governed by its constitution which was adopted on 13<sup>th</sup> September 2015. It has a single tier structure and as such the trustees are the members of the charity.

### Trustee recruitment and appointment

Trustees are appointed at the discretion of the management committee.

## Objectives and activities

### Charitable purposes

The objects of the charity as defined in its constitution are as follows:

- (4.1) The prevention and relief of poverty
- (4.2) The advancement of education
- (4.3) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage
- (4.4) Any other similar charitable purpose at the discretion of the trustees

### Summary of the main activities in relation to these objects

Our programme of charitable giving continued in 2024 with donations being made to various organisations as decided by the trustees.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	Donations were once again made to range of charitable causes in the year to organisations or campaigns selected by the trustees,
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Financial review

Brief statement of the charity's policy on reserves	<p>As at 31<sup>st</sup> December 2024 the charity held reserves of £2,176. These are being held to enable us to fulfil our charitable objectives as set out in our constitution.</p> <p>There are no designated funds</p>
Details of any deficit	<p>The deficit occurred as part of our programme of charitable giving. The charity has no liabilities or overheads, all funds are held at the discretion of the trustees and there are therefore no concerns over running at a deficit in the year.</p>
Donated facilities and services (if any)	

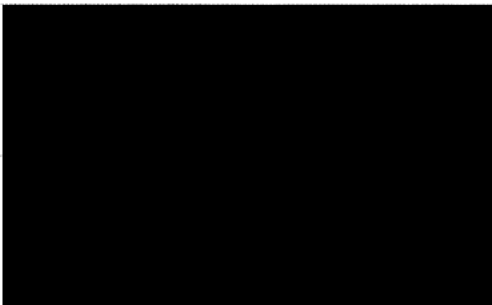
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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	28 <sup>th</sup> September 2025	

## The Caldwell Foundation

SC046006



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	January	2024		31st	December	2024

## 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 £
<b>A1 Receipts</b>						
Donations					-	10,000
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					-	
<b>A1 Sub total</b>	-	-	-	-	-	10,000
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	10,000
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	2,424				2,424	5,628
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	2,424	-	-	-	2,424	5,628
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2,424	-	-	-	2,424	5,628
<b>Net receipts / (payments)</b>	(2,424)	-	-	-	(2,424)	4,372
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	(2,424)	-	-	-	(2,424)	4,372

## 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	4,600				4,600	228
	Surplus / (deficit) shown on receipts and payments account	(2,424)				(2,424)	4,372
						-	
						-	
	Cash and bank balances at end of year	2,176	-	-	-	2,176	4,600
	(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				
		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

28/09/25

## Section C Notes to the Accounts

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

Funds are being held in order to continue our programme of charitable giving. There are no restricted funds, all funds are held at the discretion of the trustees.

### 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
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Authority under which paid

£

### C3b Trustee remuneration - details


### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

£

### C4b Trustee expenses - details


### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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## APPENDIX 3



### Independent examiner's report on the accounts

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Report to the  
trustees/members of

Charity name  
The Caldwell Foundation

Registered charity  
number

SC046006

On the accounts of the  
charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1 <sup>st</sup>	January	2024	to	31 <sup>st</sup>	December	2024

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

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(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

2. 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:



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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

N/A - nothing to disclose