

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	1	12	2022	To	30	11	2023

Reference and administration details

Charity name	The Stewart MacPhail Memorial Trust (SCIO)		
Other names charity is known by			
Registered charity number	SC048983		
Charity's principal address	Rowan Tree Cottage		
	Taybridge Terrace		
	Aberfeldy		
	Perthshire	Postcode PH152BS	

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		President		
2		Vice President/Secretary		
3		Treasurer		
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17				
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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 is governed by its constitution.

### Trustee recruitment and appointment

Trustees are assumed under the terms of the constitution and remain in office indefinitely. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. A new trustee would receive copies of previous year's accounts, a copy of the founding document and a copy of the booklet Guidance for Charity Trustees produced by the OSCR. The existing trustees receive training as is necessary. The number of trustees shall not be less than eight at any time.

## Objectives and activities

### Charitable purposes

The objects of the Association are to provide money, food, invalid foods, fuel, clothing and other necessities, attentions and comforts, not falling within the scope of such provisions as are required to be made by the local health authority in the fulfilment of its duties under the National Health Service (Scotland) Act 1947, for the sick and aged and necessitous persons normally resident in the district of Kenmore, and the benefits shall be provided by such methods as the Committee, in its sole discretion, may think best.

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

The provision of money, food, invalid foods, fuel, clothing and other necessities, attentions and comforts for the sick and aged and necessitous persons normally resident in the district of Kenmore.

## APPENDIX 1

### Achievements and performance

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

Total income for the year from donations and fund raising amounted to £1,116.40.

During the year logs were delivered to 7 households. Food and supermarket gifts were given to elderly residents at Christmas 2022. Three ladies were given flowers throughout the year.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustees are of the opinion that there are sufficient revenue funds to enable the principal objects of the charity to continue to be met.

**Details of any deficit**

Whilst there was a small overall deficit for the period there is sufficient cash reserves to support the expenditure during the period.

**Donated facilities and services (if any)**

N/A

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**APPENDIX 1****Other optional information**

No remuneration or expenses were paid to any of the trustees.

The accounts for the year ended 30 November 2023 have been prepared on a cash receipts and payment basis. The accounts for the year ended 30 November 2022 were prepared on an accruals basis. There is no change to the results for the year ended 30 November 2022 restating them on a cash receipts and payment basis. The change in accounting policy is permitted under the terms of the Trust constitution and was approved by the Trustees at the AGM on 20 February 2024.

**Declaration**

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

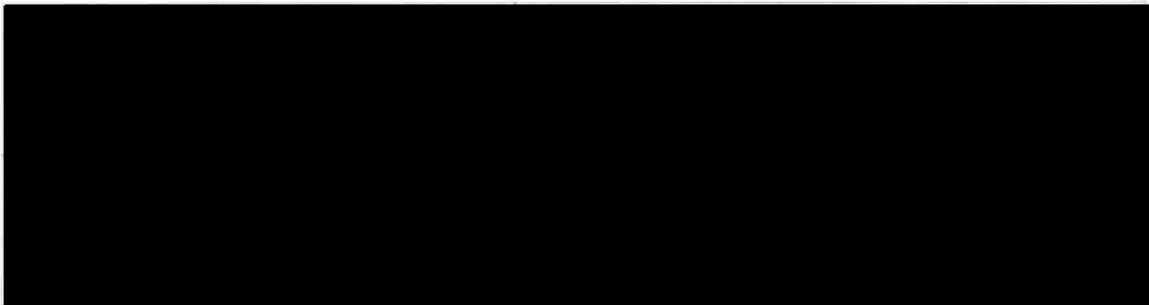
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

	
VICE CHAIR	TREASURER
03-03-2024	03/03/2024

The Stewart MacPhail Memorial Trust (SCIO)  
Scottish Charity SC048983

Income and Expenditure Account  
For the Year Ended 30 November 2023

	2023	2022
	£	£
<b>Income</b>		
Donations	200	100
Fund raising	916	410
<b>Totals</b>	<b>1,116</b>	<b>510</b>
<b>Expenditure</b>		
Fund raising expenses	-	941
<b>Charitable Activities</b>		
Logs	718	665
Christmas Gifts	382	1548
Flower Gifts	105	193
Stationery	-	57
<b>Total</b>	<b>1,205</b>	<b>3,404</b>
<b>Surplus (Deficit) for year</b>	<b>(88)</b>	<b>(2,894)</b>
Add surplus b/f 1 Dec	8,567	11,461
<b>Totals</b>	<b>8,479</b>	<b>8,567</b>
 Surplus c/f at 30 Nov 2023	 £ 8,479	 £ 8,567
<b>Represented by:</b>		
 Cash in Bank	 £ 8,479	 £ 8,567

Notes  
These accounts have been prepared on a cash receipts and payment basis  
The accounts for the year ended 30 November 2022 were prepared on an accruals basis.  
There is no change to the results for the year ended 30 November 2022 restating them on a receipts and payment basis.  
The change in accounting policy was considered and approved by the Trustees at the AGM on 20 February 2024

## **Independent Examiner's Report to the Trustees of The Stewart MacPhail Memorial Trust (SCIO)**

I report on the accounts of the charity for the year ended 30 November 2023.

### **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

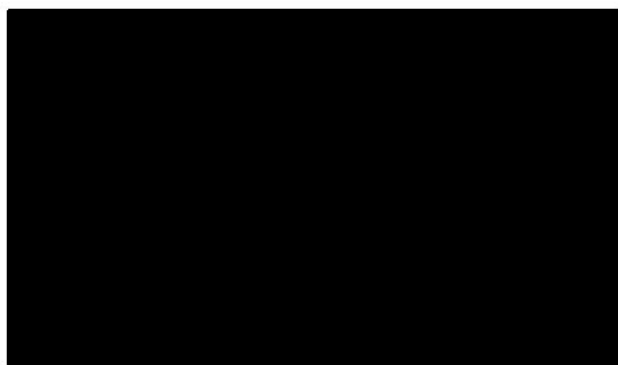
### **Basis of independent examiner's statement**

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 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.



Date: 23 February 2024