

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

Tigh Sgoile Trust
TST
SC050847

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)

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
Not applicable	

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

The number of Trustees shall not be less than 3, nor more than 5.

All our trustees were appointed when the Tigh Sgoile Trust was formed. They include two founder members and one additional trustee.

Objectives and activities

Charitable purposes

The charitable purposes of the Tigh Sgoile Trust are as follows:

- (a) the prevention or relief of poverty
- (b) the advancement of education
- (c) the advancement of citizenship or community development
- (d) the advancement of health
- (e) the advancement of animal welfare
- (f) any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Summary of the main activities in relation to these objects

During the period from 1 April 2024 to 31 March 2025, we have carried out the following activities.

We have made grants to the Lenca Foundation for Community Development in Honduras for education and income-generation projects with young people.

We have made grants to [REDACTED] two refugees from El Salvador, seeking asylum in Spain.

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Achievements and performance

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

Through our partners in Honduras and El Salvador, we have achieved the following during the financial period:

HONDURAS

We have enabled 84 young people and farming families from the indigenous Lenca region of western Honduras to develop their education and income-generation opportunities and thereby build a more secure and hopeful future for themselves.

EL SALVADOR

We have ensured the safety and wellbeing of two female refugees seeking asylum in Spain by providing subsistence grants whilst they obtain the right to work and support themselves.

Financial review

Brief statement of the charity's policy on reserves

Our policy on reserves is to hold sufficient funds to cover any financial commitments that we expect to disburse in the coming 3-6 months. Any funds needed beyond that period are expected to be donated by ourselves from our private resources, since we are main donors of the Tigh Sgoile Trust.

Details of any deficit

Not applicable.

Donated facilities and services (if any)

Not applicable.

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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)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Co-Founder and Trustee	Co-Founder and Trustee
Date	21 August 2025	21 August 2025

Tigh Sgoile Charitable Trust

SCO50847



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2023

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	34,254	-	-	-	34,254	4,648
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	34,254	-	-	-	34,254	4,648
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
A2 Sub total	-	-	-	-	-	-
Total receipts	34,254	-	-	-	34,254	4,648
A3 Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	1,550				1,550	-
Grants and donations	21,526				21,526	18,067
Governance costs:					-	
Audit / independent examination	250				250	220
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	-				-	
					-	
A3 Sub total	23,325	-	-	-	23,325	18,287
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,325	-	-	-	23,325	18,287
Net receipts / (payments)	10,929	-	-	-	10,929	(13,639)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	10,929	-	-	-	10,929	(13,639)

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	9,741	-	-	-	9,741	23,380
	Surplus / (deficit) shown on receipts and payments account	10,929				10,929	(13,639)
						-	
						-	
	Cash and bank balances at end of year	20,670	-	-	-	20,670	9,741
	(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	Unrestricted	250	220
		Total	250	220

	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

Section C Notes to the Accounts

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

Currently all funds are unrestricted, there has been no requirement to restrict money at this moment in time.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Community Development in Honduras	FUNLEDCOM	1	12,320
Solidarity/Human Rights		10	5,583
Solidarity/Human Rights		1	
Solidarity/Human Rights		1	
Total			17,903

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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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)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel to Honduras to visit project	1	1,550

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
			0

C6 Other information

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Tigh Sgoile Charitable Trust

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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 £
One-off donations	30,022	-	-	-	30,022	4,048
HMRC Gift Aid	3,633	-	-	-	3,633	-
Monthly donations via direct debit	600	-	-	-	600	600
Total	34,254	-	-	-	34,254	4,648
	-	-	-	-	-	-

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 £
Travel expenses	1,550	-	-	-	1,550	-
Total	1,550	-	-	-	1,550	-
	-	-	-	-	-	-

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

	General TST	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	34,254				34,254	4,648
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	34,254	-	-	-	34,254	4,648
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	34,254	-	-	-	34,254	4,648
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	1,550				1,550	
Grants and donations	21,526				21,526	18,067
Governance costs:					-	
Audit / independent examination	250				250	220
Preparation of annual accounts	-				-	
Legal costs	-				-	
					-	
					-	
Sub total	23,325	-	-	-	23,325	18,287
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	23,325	-	-	-	23,325	18,287
Net receipts / (payments)	10,929	-	-	-	10,929	(13,639)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	10,929	-	-	-	10,929	(13,639)

Nature and purpose of funds

This fund is used for general purposes to satisfy the aims of the Charity.

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Tigh Sgoile Charitable Trust						
	Registered charity number	SC050847						
	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	1-6						(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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:			
Name:	[Redacted]							
Relevant professional qualification(s) or body (if any):	Bachelor of Arts (with distinction) Accounting & Finance Associate Member of Certified Public Accountants Association Member of The Institute of Certified Bookkeepers Payroll Management Diploma Affiliate of The Association of Charity Independent Examiners Associate Member of IAgSA							
Address:	[Redacted]							

*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