

The Samela Charitable Trust

Scotland · Charity number SC051627

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2022-03-08
Register	View on the OSCR register

Contact

Address	Blackadders LLP 10 Euclid Crescent Dundee DD1 1AG
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of health','the saving of lives','the advancement of the arts, heritage, culture or science','the advancement of human rights, conflict resolution or reconciliation','the promotion of religious or racial harmony','the promotion of equality and diversity','the advancement of environmental protection or improvement','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage','the advancement of animal welfare','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The trustees consider donations to the charities and organisations that they have encountered during the year.

Beneficiaries: 'Other charities or voluntary bodies'

Objectives: The Trustees shall hold and apply the Trust Estate and the income of it for:- 3.1 the advancement of animal welfare. 3.2 the advancement of human rights, conflict resolution or reconciliation. 3.3 the promotion of religious or racial harmony. 3.4 the promotion of equality and diversity. 3.5 the advancement of environmental protection or improvement. 3.6 the prevention or relief of poverty. 3.7 the advancement of education. 3.8 the advancement of health. 3.9 the saving of lives. 3.10 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. 3.11 the advancement of the arts, heritage, culture or science. and 3.12 any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£40,298	£20,417	-	0
2024-08-31	£35,945	£34,429	-	0
2023-08-31	£300,200	£15,365	-	0

The Samela Charitable Trust

Scotland - Charity number SC051627

Accounts



The Samela Charitable Trust

Accounts for the year to 31 August 2025.

Scottish Charity No. SC051627

10 Euclid Crescent
Dundee
DD1 1AG
Tel: 01382 229222
157724-0001

The Samela Charitable Trust
Trustees Annual Report for the year ended 31 August 2025.

Agents and Contact address

Blackadders LLP, 10 Euclid Crescent, Dundee, DD1 1AG.

Governing document and appointment of Trustees

The charity was constituted by  by Deed of Trust dated 25 April 2022.

Charitable Purpose

The advancement of animal welfare; advancement of human rights, conflict resolution or reconciliation; promotion of religious or racial harmony; the promotion of equality and diversity; advancement of environmental protection or improvement; prevention or relief of poverty; advancement of education; advancement of health; saving of lives; relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage; advancement of the arts, heritage, culture or science; and any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Trustees remuneration and expenses

The Trustees did not receive any remuneration or expenses during the period of this account.

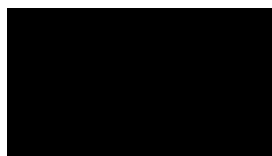
Investments

The primary investment objective is to achieve a balance of income and capital growth subject to a medium degree of risk. The investments are held on the Quilter Investment Platform and the advice of Carbon Financial was taken throughout the period of this account.

Reserves

The results are shown in the attached Statement of Receipts and Payments for the period of this account. There was a surplus of £20,417.44 for the year (2024 – £1,515.85). The total funds of the Trust are held as unrestricted.

Approved by the Trustees and signed on their behalf by:



_____ Date: 11 December 2025 | 4:34 PM GMT

The Samela Charitable Trust
Statement of Receipts and Payments for the year ended 31 August 2025

	Unrestricted Funds 2025	Unrestricted Funds 2024
RECEIPTS		
<u>Portfolio Income</u> per Schedule 1	£ 53.06	£ 42.29
<u>Proceeds of Investment Sales</u> per Schedule 2	£ 40,245.09	£ 35,903.38
	<u>£ 40,298.15</u>	<u>£ 35,945.67</u>
PAYMENTS		
<u>Grants to Charitable Organisations</u> per Schedule 3	£ 13,000.00	£ 29,000.00
<u>Investment Management Costs</u> per Schedule 4	£ 2,300.71	£ 2,335.82
<u>Governance Costs</u> per Schedule 5	£ 4,580.00	£ 3,094.00
<u>Purchase cost of investments acquired</u> per Schedule 6	£ -	£ -
	£ 19,880.71	£ 34,429.82
Surplus for the year	<u>£ 20,417.44</u>	<u>£ 1,515.85</u>

The Samela Charitable Trust
Statement of Balances at 31 August 2025

	Unrestricted Funds <u>2025</u>	Unrestricted Funds <u>2024</u>
Bank and Cash in hand		
Opening Balance	£ 5,269.78	£ 3,753.93
Surplus for the year	£ 20,417.44	£ 1,515.85
Closing Balance – per Schedule 7	<u>£ 25,687.22</u>	<u>£ 5,269.78</u>
Represented by		
General Funds	<u>£ 25,687.22</u>	<u>£ 5,269.78</u>
Investments at market value		
Quilter Investment Portfolio	<u>£ 293,747.81</u>	<u>£ 308,096.22</u>

The liabilities of the charity at 31 August 2025 are:
Blackadders LLP, balance of fee for work in the trust for the period of this account of £500 (2024–£1,900) plus vat.
Chartered Accountants, their fee for the Independent Examination of this account of £630 (2024 – £600).

Approved by the Trustees and signed on their behalf

Date: 11 December 2025 | 4:34 PM GMT

Trustee

The Samela Charitable Trust

Notes to the accounts for the year to 31 August 2025.

- 1 Accounting Policies
 - 1.1 The Accounts are prepared under the Historical Cost Convention. All income is recorded on a receipts basis with no accrual being made for anticipated dividends. All expenditure is recorded as paid.
 - 1.2 Investments are shown in the Statement of Balances on page 4 at their market value at the year end.
- 2 Grants paid are as detailed in Schedule III. The decisions on donations made by the Trustees were later this year than anticipated and an additional £25,000 was committed by 31 August 2025 (2024 £5,000) and was paid in October 2025. These which will be reported in the account for the year to 31 August 2026.
- 3 No remuneration was paid to the Trustees in either this accounting period or the previous one.
- 4 The Trust had no employees during this accounting period or the previous one.

The Samela Charitable Trust
Report of the Independent Examiner to the Trustees

I report on the accounts of the Trust for the year ended 31 August 2025 which are set out on pages 2 to 5.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

Respective responsibilities of the 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 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.

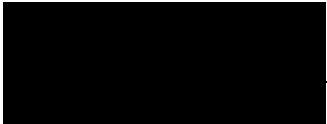
Basis of Independent Examiner's Statement

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 Regulationshave 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: 15 December 2025 | 4:20 AM PST

James Hair & Co
59 Bonnygate, Cupar, KY15 4BY

The Samela Charitable Trust

Schedules to the Accounts for the year to 31 August 2025

Schedule 1	2025	2024
Income		
Dividends and interest	£ 53.06	£ 42.29
Schedule 2		
Proceeds of Investment Sales		
	£ 40,245.09	£ 35,903.38
Schedule 3		
Grants to Charitable Organisations		
Hogscroft Hedgehog Rescue	£ 8,000.00	£ 5,000.00
STEPS (St Andrews Education for Palestinian Students)	£ 5,000.00	£ -
Sandpiper Trust	£ -	£ 3,500.00
Halfpenny Farm Animal Sanctuary	£ -	£ 3,500.00
Hessilhead Wildlife Rescue Trust	£ -	£ 3,500.00
Aigas Field Centre	£ -	£ 3,500.00
Dartmoor Rescue Group	£ -	£ 3,500.00
Tayside Mountain Rescue Association	£ -	£ 3,500.00
COTAG 4x4 Response	£ -	£ 1,000.00
Tor Support	£ -	£ 1,000.00
Mountaineering Scotland	£ -	£ 1,000.00
	£ 13,000.00	£ 29,000.00

The Samela Charitable Trust

Schedules to the Accounts for the year to 31 August 2025 (contd)

	<u>2025</u>	<u>2024</u>
Schedule 4		
Investment Management Costs		
Carbon Financial Advisor service fees and product service charges	£ 2,300.71	£ 2,335.82
Schedule 5		
Governance Costs		
McMillan Audit Ltd for assessing Blackadders LLP's file.	£ -	£ 90.00
Blackadders LLP – fee inc vat for work in the charity in the previous accounting period.	£ 2,280.00	£ 2,304.00
Blackadders LLP – interim fee inc vat for work in the charity in this accounting period.	£ 1,800.00	£ -
HMRC late filing fee – refund	£ (100.00)	£ 100.00
██████████ fee for examination of last account	£ 600.00	£ 600.00
	<u>£ 4,580.00</u>	<u>£ 3,094.00</u>
Schedule 6		
Purchase cost of investments acquired		
	<u>£ -</u>	<u>£ -</u>
Schedule 7		
Bank Deposits at 31 August		
<u>Quilter Investment Portfolio</u>		
Cash Account	£ 208.35	£ 253.85
<u>Blackadders LLP</u>		
Bank of Scotland Account	£ 25,478.87	£ 15.93
Cash at Client Account	£ -	£ 5,000.00
	<u>£ 25,687.22</u>	<u>£ 5,269.78</u>