

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
THE BOOKIN TRUST SCIO**

Azets Audit Services
Chartered Accountant
Titanium 1
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Renfrew
Glasgow
PA4 8WF

THE BOOKIN TRUST SCIO

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FOR THE YEAR ENDED 30 APRIL 2025**

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THE BOOKIN TRUST SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual trustees' report together with the financial statements of the charity for the period ending 30th April 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Mission statement

The Bookin Trust's mission is to help support those living with Dementia and Down's Syndrome.

Charitable aims

The Bookin Trust would like to help support those living with Dementia and Down's Syndrome, and their carers. It will do this by donating a percentage of its income each year to charities that either support those living with Dementia and Down's Syndrome, and their carers or by donating to charities that are seeking a cure from dementia through scientific research. The Bookin Trust will only donate to a registered charity and has a maximum payment amount of £5,000 to any one charity each year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period to 30th April 2025 the charity donated a total of £9,320 (2024 £992) to various organisations. These are listed on page 8 of the accounts.

FINANCIAL REVIEW

Financial position

During the period the charity made a surplus of £287,370 (2024 £286,240).

Principal funding sources

A percentage of J.C. Peacock & Co., Limited profits will be the sole source of funding for the charity.

Reserves

The level of free reserves (funds not tied up in fixed assets and restricted funds) of the charity is £573,610 (2024 £286,240) which the trustees deem sufficient for it to continue for the foreseeable future.

FUTURE PLANS

The charity plans to continue to meet its charitable objectives in future financial periods.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was created as a Scottish Charitable Incorporated Organisation (SCIO) on 7th August 2023 and is governed by its constitution.

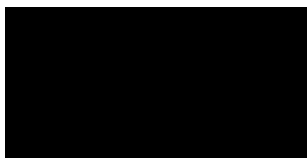
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052734

Principal address

North Harbour
Ayr
South Ayrshire
KA8 8AE



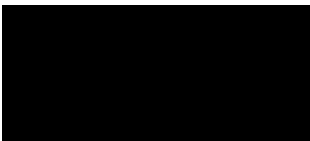
THE BOOKIN TRUST SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Approved by order of the board of trustees on 15 January 2026 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BOOKIN TRUST SCIO

I report on the accounts for the year ended 30 April 2025 set out on pages four to eleven.

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's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

15 January 2026

THE BOOKIN TRUST SCIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

		Year Ended 30/4/25 Unrestricted fund £	Period 7/8/23 to 30/4/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		289,000	289,000
Investment income	2	<u>8,720</u>	<u>1,533</u>
Total		<u>297,720</u>	<u>290,533</u>
 EXPENDITURE ON			
Charitable activities			
Donations and support		10,350	992
Other		<u>-</u>	<u>3,301</u>
Total		<u>10,350</u>	<u>4,293</u>
 NET INCOME		287,370	286,240
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>286,240</u>	<u>-</u>
 TOTAL FUNDS CARRIED FORWARD		<u>573,610</u>	<u>286,240</u>

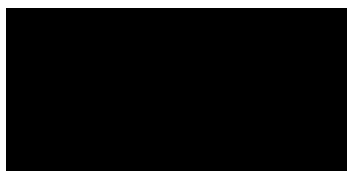
The notes form part of these financial statements

THE BOOKIN TRUST SCIO

**BALANCE SHEET
30 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	7	1,000	613
Cash in hand		<u>574,410</u>	<u>286,527</u>
		575,410	287,140
CREDITORS			
Amounts falling due within one year	8	(1,800)	(900)
		<u>573,610</u>	<u>286,240</u>
NET CURRENT ASSETS			
		<u>573,610</u>	<u>286,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>573,610</u>	<u>286,240</u>
NET ASSETS			
		<u>573,610</u>	<u>286,240</u>
FUNDS	9		
Unrestricted funds		<u>573,610</u>	<u>286,240</u>
TOTAL FUNDS		<u>573,610</u>	<u>286,240</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2026 and were signed on its behalf by:



THE BOOKIN TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Bookin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There were no significant areas of adjustment and with respect to the next reporting period, no significant areas of uncertainty.

Accounting judgements & Sources of estimation uncertainty

In preparing these financial statements, the trustees have made the following judgements:

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Fund accounting

Funds are unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

THE BOOKIN TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2. INVESTMENT INCOME

	Year Ended 30/4/25 £	Period 7/8/23 to 30/4/24 £
Deposit account interest	<u>8,720</u>	<u>1,533</u>

THE BOOKIN TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

3. GRANTS PAYABLE

	Year Ended 30/4/25 £	Period 7/8/23 to 30/4/24 £
Donations and support	<u>9,320</u>	<u>992</u>

The total grants paid to institutions during the year was as follows:

	Year Ended 30/4/25 £	Period 7/8/23 to 30/4/24 £
Alzheimer's Society	-	992
Garvard	5,000	-
Mental Health	1,820	-
Rosebury Centre	2,000	-
Care for Carers	<u>500</u>	<u>-</u>
	<u>9,320</u>	<u>992</u>

4. SUPPORT COSTS

	Governance costs £
Donations and support	<u>1,030</u>

Support costs, included in the above, are as follows:

Governance costs

	Year Ended 30/4/25 Donations and support £	Period 7/8/23 to 30/4/24 Total activities £
Legal fees	-	2,400
Bank charges	3	1
Independent examiner's fee	900	900
General expenses	<u>127</u>	<u>-</u>
	<u>1,030</u>	<u>3,301</u>

THE BOOKIN TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the period ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the period ended 30 April 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	289,000
Investment income	<u>1,533</u>
Total	<u>290,533</u>
 EXPENDITURE ON	
Charitable activities	
Donations and support	992
Other	<u>3,301</u>
Total	<u>4,293</u>
 NET INCOME	 286,240
 TOTAL FUNDS CARRIED FORWARD	 <u><u>286,240</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u><u>1,000</u></u>	<u><u>613</u></u>

THE BOOKIN TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,800</u>	<u>900</u>

9. MOVEMENT IN FUNDS

	At 1/5/24 £	Net movement in funds £	At 30/4/25 £
Unrestricted funds			
General fund	286,240	287,370	573,610
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>286,240</u>	<u>287,370</u>	<u>573,610</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,720	(10,350)	287,370
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>297,720</u>	<u>(10,350)</u>	<u>287,370</u>

Comparatives for movement in funds

	Net movement in funds £	At 30/4/24 £
Unrestricted funds		
General fund	286,240	286,240
	<hr/>	<hr/>
TOTAL FUNDS	<u>286,240</u>	<u>286,240</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,533	(4,293)	286,240
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>290,533</u>	<u>(4,293)</u>	<u>286,240</u>

THE BOOKIN TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

10. RELATED PARTY DISCLOSURES

During the period the charity received a donation of £289,000 (2024 £289,000) from J.C. Peacock & Co., Limited of which [REDACTED]