

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
The Sandpiper Trust**

EQ Accountants  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

**The Sandpiper Trust**

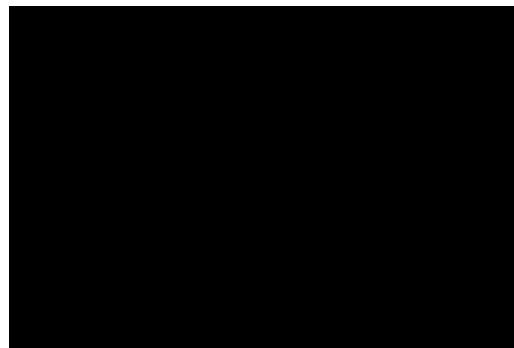
**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**The Sandpiper Trust**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**



**PRINCIPAL ADDRESS**

Sandpiper House  
Aberuthven Enterprise Park  
Aberuthven  
Perthshire  
PH3 1EL

**REGISTERED CHARITY  
NUMBER**

SC031165

**INDEPENDENT EXAMINER**

EQ Accountants  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

## **The Sandpiper Trust**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the Trust are as follows:

- (a) to relieve persons in Scotland suffering injury or illness by the provision of immediate medical care;
- (b) to advance the studies of immediate medical care, by the provision of education and training to amongst others medical and paramedical personnel working in Scotland;
- (c) to relieve persons in Scotland suffering injury, illness or disability by the provision of general medical care and rehabilitation, including the provision of equipment and facilities;
- (d) to relieve human suffering by the promotion of medical research;
- (e) such other charitable purposes relating to the foregoing objectives.

## **The Sandpiper Trust**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

2024-2025

##### **SANDPIPER BAGS**

- " 17 new fully equipped Sandpiper Bags were sent to medical professionals throughout remote and rural Scotland.
- " There are now 103 Sandpiper equipped Immediate Care responders throughout remote and rural Scotland.
- " There are 87 Fixed Resource GP practices throughout remote and rural Scotland, all equipped with a Sandpiper Bag.
- " Sandpiper continued to supply PPE for all responders and Fixed Resources.
- " The Sandpiper Drug pouch continues to be supplied to all responders to ensure equity of provision of emergency drugs. There is robust governance around these and they are stocked and restocked by Tayside Pharmaceuticals. Discussions are ongoing about access to ACCP drugs for those whose scope of practice would allow administration. We are working with the Home Office and Health Improvement Scotland to facilitate a similar network for the safe supply of controlled drugs.

During the year The Sandpiper Trust continued to promote its core activity of providing emergency medical equipment to doctors, nurses and paramedics, specially trained by BASICS Scotland, for use throughout remote and rural Scotland.

##### **SANDPIPER BAG LOCATIONS**

##### **FIXED RESOURCES**

Aberfeldy, Acharacle, Applecross, Arisaig, Armadale, Aultbea, Arran, Aviemore, Ballater, Barra, Benbecula, Broadford, Brora, Cairndow, Carbost, Connel, Colonsay, Coll, Dornoch, Dunbeath, Dunvegan, Dunoon, Eday, Eig, Flotta, Furnace, Gairloch, Glenelg, Glenlivet, Glenluce, Grantown on Spey, Helmsdale, Harris, Hoy and Walls, Inveraray, Invergordon, Islay, Isle of Seil, Jura, Kilmun, Kingussie, Kinloch Rannoch, Kyle, Lairg, Lochgoilhead, Lochinver, Lochcarron, Mallaig, Mull, Mull of Galloway, North Uist, Papa Westray, Pitlochry, Port Appin, Raasay, Sanday, Shapinsay, Strachur, Strathdon, Tighnabruaich, Tomintoul, Torphins, Torridon, Tiree, Ullapool, Unst, Westray, Whalsay, Yell

##### **RESPONDERS (EAST)**

Bonnyrigg, Blairgowrie, Coupar Angus, Crieff, Dalkeith, Dollar, Dunfermline, Duns, Dunkeld, Edinburgh, Galashiels, Hawick, Innerleithen, Kirkmichael, Laurencekirk, North Berwick, Peebles, Penicuik, Pitlochry, West Linton, Winchburgh

##### **RESPONDERS (WEST)**

Armadale, Campbeltown, Carluke, Castle Douglas, Clarkston, Dumfries, Dunscore, Eaglesham, Helensburgh, Islay, Kilmarnock, Kilsyth, Lochgoilhead, Maybole, Moffat, Mull, Newton Stewart, Strachur, Stranraer, Strathaven, Tighnabruaich, Taynuilt, Tiree

##### **RESPONDERS (NORTH)**

Aberdeen, Alford, Banff, Ballater, Brora, Cromdale, Doll, Dornoch, Elgin, Forres, Fort William, Fraserburgh, Gairloch, Golspie, Huntly, Insch, Invermoriston, Inverurie, Kemnay, Kingussie, Kinlochbervie, Kyle, Kyle of Lochalsh, Lewis, Lossiemouth, New Pitsligo, Peterculter, Portlethen, Rothienorman, Scalloway, Skye, Spean Bridge, Stonehaven, Tain, Uig, Ullapool

##### **RESPONDER SUPPORT TEAM**

We have strengthened the responder support team with 2 more clinicians: Mr Eric Pirie, a paramedic from Grantown and Major David Strachan, a vascular surgeon from Pitlochry. Both bring a wealth of experience clinical and educational from their jobs and from Scottish Mountain Rescue and BASICS Scotland responding.

As part of the increased governance of responders there have now been 4 responder assessment days so the process has been refined in response to feedback from attendees and assessors. There was a fairly well attended CGM in January. It is hoped that these will provide more support for responders and potential responders by being quarterly events.

##### **CLINICAL CARDIAC RESPONDERS**

The Sandpiper Trust, in partnership with BASICS Scotland, Scottish Ambulance Service and Resuscitation Research Group (University of Edinburgh) will be launching Clinical Cardiac Responders in Summer 2025. There has been significant fundraising and purchasing of equipment during this reporting period in preparation for this.

## **The Sandpiper Trust**

### **Report of the Trustees for the Year Ended 31 March 2025**

As with our Immediate Care Responders and Fixed Resources these responders will be based throughout remote and rural Scotland and will be trained (entry routes will be through BASICS Scotland PHECC and OHALS) and equipped by Sandpiper to attend Out of Hospital Cardiac Arrest calls, tasked by GoodSAM.

#### **PARTNERSHIPS**

The Sandpiper Trust has an MOU with BASICS Scotland and Scottish Ambulance Service to provide the framework for a world leading network of emergency responders, who are highly trained, well equipped and tasked appropriately, using the skills of the 3 organisations. The Sandpiper Trust and BASICS Scotland are collaborating on project to support the emergency responders better through the creation of the Responder Support team; this was set up late 2020 and the additional capacity has led to immediate improvement in clinical debriefs, data analysis and drug distribution.

#### **FUTURE PLANS**

The Sandpiper Trust will continue with their primary objective to support remote and rural clinicians.

#### **TRUSTEES:**

[REDACTED]

#### **MEDICAL ADVISERS:**

#### **FINANCIAL REVIEW**

##### **Financial position**

The financial position of the Trust is shown in the attached financial statements.

##### **Investment policy and objectives**

The investments are placed in the hands of investment managers who attend to the ongoing management of the portfolio within parameters laid down by the trustees.

##### **Reserves policy**

The charity's free reserves at 31 March 2025 amount to £630,721 (2024: 608,473) with £0 allocated to designated funds. The organisational structure of the charity at present requires a minimal level of reserves to be held to meet operating costs and it is the intention of the Trustees that the level of free reserves reduces as the charity fulfils its objectives.

#### **FUTURE PLANS**

The Sandpiper Trust will continue with their primary objective to support remote and rural clinicians.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Sandpiper Trust is a charitable trust constituted by trust deed dated 20th February 2001, and it is a recognised Scottish charity No. SC031165.

##### **Recruitment and appointment of new trustees**

The inaugural trustees have the power to nominate and appoint further trustees to a maximum of fourteen (minimum 3). The Trustees have the power to remove other trustees provided requisite notice is served. The Trustees have appointed a committee to assist with regional publicity across Scotland.

08-12-2025 | 14:29 GMT

Approved by order of the board of trustees on .....and signed on its behalf by:

[REDACTED]

**Independent Examiner's Report to the Trustees of  
The Sandpiper Trust**

I report on the accounts for the year ended 31 March 2025 set out on pages six to thirteen.

**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.

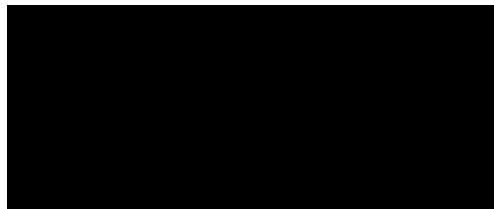
**Independent examiner's statement**

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.



The Institute of Chartered Accountants of Scotland

EQ Accountants  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

08-12-2025 | 15:35 GMT

Date: .....

**The Sandpiper Trust****Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                                               | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.3.25<br>Total<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|-----------------------------------------------|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>             |       |                            |                         |                                |                                |
| Donations and legacies                        | 2     | 215,089                    | -                       | 215,089                        | 180,581                        |
| Other trading activities                      | 3     | 6,846                      | -                       | 6,846                          | 4,286                          |
| Investment income                             | 4     | 16,907                     | -                       | 16,907                         | 7,309                          |
| <b>Total</b>                                  |       | <u>238,842</u>             | <u>-</u>                | <u>238,842</u>                 | <u>192,176</u>                 |
| <b>EXPENDITURE ON</b>                         |       |                            |                         |                                |                                |
| <b>Raising funds</b>                          |       |                            |                         |                                |                                |
| Raising donations and legacies                | 5     | 2,791                      | -                       | 2,791                          | 36,710                         |
| Other trading activities                      | 6     | (305)                      | -                       | (305)                          | (1,332)                        |
| Investment management costs                   | 7     | 607                        | -                       | 607                            | 431                            |
|                                               |       | <u>3,093</u>               | <u>-</u>                | <u>3,093</u>                   | <u>35,809</u>                  |
| <b>Charitable activities</b>                  |       |                            |                         |                                |                                |
| Medical equipment                             |       | <u>213,088</u>             | <u>-</u>                | <u>213,088</u>                 | <u>85,897</u>                  |
| <b>Total</b>                                  |       | <u>216,181</u>             | <u>-</u>                | <u>216,181</u>                 | <u>121,706</u>                 |
| Net gains/(losses) on investments             |       | <u>(413)</u>               | <u>-</u>                | <u>(413)</u>                   | <u>4,881</u>                   |
| <b>NET INCOME</b>                             |       |                            |                         |                                |                                |
| <b>Other recognised gains/(losses)</b>        |       |                            |                         |                                |                                |
| Gains/(losses) on revaluation of fixed assets |       | <u>(57,626)</u>            | <u>-</u>                | <u>(57,626)</u>                | <u>-</u>                       |
| Actuarial gains on defined benefit schemes    |       | <u>57,626</u>              | <u>-</u>                | <u>57,626</u>                  | <u>-</u>                       |
| <b>Net movement in funds</b>                  |       | <u>22,248</u>              | <u>-</u>                | <u>22,248</u>                  | <u>75,351</u>                  |
| <b>RECONCILIATION OF FUNDS</b>                |       |                            |                         |                                |                                |
| Total funds brought forward                   |       | <u>608,473</u>             | <u>-</u>                | <u>608,473</u>                 | <u>533,122</u>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |       | <u><u>630,721</u></u>      | <u><u>-</u></u>         | <u><u>630,721</u></u>          | <u><u>608,473</u></u>          |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**The Sandpiper Trust****Statement of Financial Position**  
**31 March 2025**

|                                              | Notes | 31.3.25 | 31.3.24 |
|----------------------------------------------|-------|---------|---------|
|                                              |       | £       | £       |
| <b>FIXED ASSETS</b>                          |       |         |         |
| Tangible assets                              | 10    | 4,463   | 5,743   |
| Investments                                  | 11    | 75,174  | 75,587  |
|                                              |       | <hr/>   | <hr/>   |
|                                              |       | 79,637  | 81,330  |
| <b>CURRENT ASSETS</b>                        |       |         |         |
| Stocks                                       | 12    | 2,647   | 2,342   |
| Debtors                                      | 13    | 16,178  | 1,078   |
| Cash at bank                                 |       | 535,595 | 526,903 |
|                                              |       | <hr/>   | <hr/>   |
|                                              |       | 554,420 | 530,323 |
| <b>CREDITORS</b>                             |       |         |         |
| Amounts falling due within one year          | 14    | (3,336) | (3,180) |
|                                              |       | <hr/>   | <hr/>   |
| <b>NET CURRENT ASSETS</b>                    |       | 551,084 | 527,143 |
|                                              |       | <hr/>   | <hr/>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 630,721 | 608,473 |
|                                              |       | <hr/>   | <hr/>   |
| <b>NET ASSETS</b>                            |       | 630,721 | 608,473 |
|                                              |       | <hr/>   | <hr/>   |
| <b>FUNDS</b>                                 | 16    |         |         |
| Unrestricted funds:                          |       |         |         |
| General fund                                 |       | 630,721 | 608,473 |
|                                              |       | <hr/>   | <hr/>   |
| <b>TOTAL FUNDS</b>                           |       | 630,721 | 608,473 |
|                                              |       | <hr/>   | <hr/>   |

The financial statements were approved by the Board of Trustees and authorised for issue on [REDACTED]  
[REDACTED] were signed on its behalf by:



## **The Sandpiper Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - Straight line over 5 years

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**The Sandpiper Trust****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

| <b>2. DONATIONS AND LEGACIES</b>         | 31.3.25 | 31.3.24 |
|------------------------------------------|---------|---------|
|                                          | £       | £       |
| Donations                                | 214,165 | 179,163 |
| Gift aid                                 | 924     | 1,418   |
|                                          | <hr/>   | <hr/>   |
|                                          | 215,089 | 180,581 |
|                                          | <hr/>   | <hr/>   |
| <b>3. OTHER TRADING ACTIVITIES</b>       | 31.3.25 | 31.3.24 |
|                                          | £       | £       |
| Merchandise sales                        | 6,846   | 4,286   |
|                                          | <hr/>   | <hr/>   |
| <b>4. INVESTMENT INCOME</b>              | 31.3.25 | 31.3.24 |
|                                          | £       | £       |
| Dividends received                       | 3,019   | 1,121   |
| Bank interest received                   | 13,888  | 6,188   |
|                                          | <hr/>   | <hr/>   |
|                                          | 16,907  | 7,309   |
|                                          | <hr/>   | <hr/>   |
| <b>5. RAISING DONATIONS AND LEGACIES</b> | 31.3.25 | 31.3.24 |
|                                          | £       | £       |
| Promotion and marketing costs            | 1,512   | 1,512   |
| Printing & Publishing costs              | -       | 34,711  |
| Depreciation                             | 1,279   | 487     |
|                                          | <hr/>   | <hr/>   |
|                                          | 2,791   | 36,710  |
|                                          | <hr/>   | <hr/>   |
| <b>6. OTHER TRADING ACTIVITIES</b>       | 31.3.25 | 31.3.24 |
|                                          | £       | £       |
| Opening stock                            | 2,342   | 1,010   |
| Closing stock                            | (2,647) | (2,342) |
|                                          | <hr/>   | <hr/>   |
|                                          | (305)   | (1,332) |
|                                          | <hr/>   | <hr/>   |
| <b>7. INVESTMENT MANAGEMENT COSTS</b>    | 31.3.25 | 31.3.24 |
|                                          | £       | £       |
| Portfolio management                     | 607     | 431     |
|                                          | <hr/>   | <hr/>   |

**The Sandpiper Trust****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025****8. GRANTS PAYABLE**

|                   | 31.3.25          | 31.3.24          |
|-------------------|------------------|------------------|
|                   | £                | £                |
| Medical equipment | 25,000           | 5,742            |
|                   | <u><u>  </u></u> | <u><u>  </u></u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. TANGIBLE FIXED ASSETS**

|                                   | Equipment | £                |
|-----------------------------------|-----------|------------------|
| <b>COST</b>                       |           |                  |
| At 1 April 2024 and 31 March 2025 | 7,141     | <u><u>  </u></u> |
| <b>DEPRECIATION</b>               |           |                  |
| At 1 April 2024                   | 1,398     | <u><u>  </u></u> |
| Charge for year                   | 1,280     | <u><u>  </u></u> |
| At 31 March 2025                  | 2,678     | <u><u>  </u></u> |
| <b>NET BOOK VALUE</b>             |           |                  |
| At 31 March 2025                  | 4,463     | <u><u>  </u></u> |
| At 31 March 2024                  | 5,743     | <u><u>  </u></u> |

**11. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments | £                |
|-----------------------|-----------------------|------------------|
| <b>MARKET VALUE</b>   |                       |                  |
| At 1 April 2024       | 75,587                | <u><u>  </u></u> |
| Revaluations          | (413)                 | <u><u>  </u></u> |
| At 31 March 2025      | 75,174                | <u><u>  </u></u> |
| <b>NET BOOK VALUE</b> |                       |                  |
| At 31 March 2025      | 75,174                | <u><u>  </u></u> |
| At 31 March 2024      | 75,587                | <u><u>  </u></u> |

There were no investment assets outside the UK.

**The Sandpiper Trust****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025****11. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2025 is represented by:

| Valuation in 2025 | Listed investments<br>£ |
|-------------------|-------------------------|
|                   | 75,174                  |

**12. STOCKS**

|             | 31.3.25   | 31.3.24   |
|-------------|-----------|-----------|
|             | £         | £         |
| Merchandise | 2,647     | 2,342     |
|             | <u>  </u> | <u>  </u> |

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.25   | 31.3.24   |
|--------------------------------|-----------|-----------|
|                                | £         | £         |
| Other debtors                  | 15,790    | 606       |
| Prepayments and accrued income | 388       | 472       |
|                                | <u>  </u> | <u>  </u> |
|                                | 16,178    | 1,078     |
|                                | <u>  </u> | <u>  </u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 31.3.25   | 31.3.24   |
|------------------|-----------|-----------|
|                  | £         | £         |
| Accrued expenses | 3,336     | 3,180     |
|                  | <u>  </u> | <u>  </u> |

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted funds<br>£ | Restricted fund<br>£ | 31.3.25 Total<br>funds £ | 31.3.24 Total<br>funds £ |
|---------------------|-------------------------|----------------------|--------------------------|--------------------------|
| Fixed assets        | 4,463                   | -                    | 4,463                    | 5,743                    |
| Investments         | 75,174                  | -                    | 75,174                   | 75,587                   |
| Current assets      | 554,420                 | -                    | 554,420                  | 530,323                  |
| Current liabilities | (3,336)                 | -                    | (3,336)                  | (3,180)                  |
|                     | <u>  </u>               | <u>  </u>            | <u>  </u>                | <u>  </u>                |
|                     | 630,721                 | -                    | 630,721                  | 608,473                  |
|                     | <u>  </u>               | <u>  </u>            | <u>  </u>                | <u>  </u>                |

**The Sandpiper Trust****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025****16. MOVEMENT IN FUNDS**

|                           | At 1.4.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 608,473        | 22,248                           | 630,721            |
| <b>TOTAL FUNDS</b>        | <u>608,473</u> | <u>22,248</u>                    | <u>630,721</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 238,842                    | (216,181 )                 | (413)                    | 22,248                    |
| <b>TOTAL FUNDS</b>        | <u>238,842</u>             | <u>(216,181 )</u>          | <u>(413)</u>             | <u>22,248</u>             |

**Comparatives for movement in funds**

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 533,122        | 75,351                           | 608,473            |
| <b>TOTAL FUNDS</b>        | <u>533,122</u> | <u>75,351</u>                    | <u>608,473</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 192,176                    | (121,706 )                 | 4,881                    | 75,351                    |
| <b>TOTAL FUNDS</b>        | <u>192,176</u>             | <u>(121,706 )</u>          | <u>4,881</u>             | <u>75,351</u>             |

## The Sandpiper Trust

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 533,122        | 97,599                           | 630,721            |
| <b>TOTAL FUNDS</b>        | <u>533,122</u> | <u>97,599</u>                    | <u>630,721</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 431,018                    | (337,887)                  | 4,468                    | 97,599                    |
| <b>TOTAL FUNDS</b>        | <u>431,018</u>             | <u>(337,887)</u>           | <u>4,468</u>             | <u>97,599</u>             |

#### 17. RELATED PARTY DISCLOSURES

During the year there were no related party transactions.

**The Sandpiper Trust****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.25<br>Total<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS</b>          |                            |                          |                                |                                |
| <b>Donations and legacies</b>         |                            |                          |                                |                                |
| Donations                             | 214,165                    | -                        | 214,165                        | 179,163                        |
| Gift aid                              | 924                        | -                        | 924                            | 1,418                          |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                                       | 215,089                    | -                        | 215,089                        | 180,581                        |
| <b>Other trading activities</b>       |                            |                          |                                |                                |
| Merchandise sales                     | 6,846                      | -                        | 6,846                          | 4,286                          |
| <b>Investment income</b>              |                            |                          |                                |                                |
| Dividends received                    | 3,019                      | -                        | 3,019                          | 1,121                          |
| Bank interest received                | 13,888                     | -                        | 13,888                         | 6,188                          |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                                       | 16,907                     | -                        | 16,907                         | 7,309                          |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
| <b>Total incoming resources</b>       | <b>238,842</b>             | -                        | <b>238,842</b>                 | <b>192,176</b>                 |
| <b>EXPENDITURE</b>                    |                            |                          |                                |                                |
| <b>Raising donations and legacies</b> |                            |                          |                                |                                |
| Promotion and marketing costs         | 1,512                      | -                        | 1,512                          | 1,512                          |
| Printing & Publishing costs           | -                          | -                        | -                              | 34,711                         |
| Depn of equipment                     | 1,279                      | -                        | 1,279                          | 487                            |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                                       | 2,791                      | -                        | 2,791                          | 36,710                         |
| <b>Other trading activities</b>       |                            |                          |                                |                                |
| Opening stock                         | 2,342                      | -                        | 2,342                          | 1,010                          |
| Closing stock                         | (2,647)                    | -                        | (2,647)                        | (2,342)                        |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                                       | (305)                      | -                        | (305)                          | (1,332)                        |
| <b>Investment management costs</b>    |                            |                          |                                |                                |
| Portfolio management                  | 607                        | -                        | 607                            | 431                            |
| <b>Charitable activities</b>          |                            |                          |                                |                                |
| Medical equipment                     | 168,344                    | -                        | 168,344                        | 48,686                         |
| Responder phones                      | 105                        | -                        | 105                            | 6,547                          |
| Seconded project staff                | 10,679                     | -                        | 10,679                         | 15,834                         |
| Grants to institutions                | 25,000                     | -                        | 25,000                         | 5,742                          |
|                                       | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                                       | 204,128                    | -                        | 204,128                        | 76,809                         |
| <b>Support costs</b>                  |                            |                          |                                |                                |
| <b>Management</b>                     |                            |                          |                                |                                |
| Insurance                             | 942                        | -                        | 942                            | 900                            |
| Carried forward                       | 942                        | -                        | 942                            | 900                            |

This page does not form part of the statutory financial statements

**The Sandpiper Trust****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.25<br>Total<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>Management</b>          |                            |                          |                                |                                |
| Brought forward            | 942                        | -                        | 942                            | 900                            |
| Telephone                  | 1,844                      | -                        | 1,844                          | 1,810                          |
| Sundries                   | 63                         | -                        | 63                             | -                              |
| Administration support     | 1,142                      | -                        | 1,142                          | 930                            |
|                            | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
|                            | 3,991                      | -                        | 3,991                          | 3,640                          |
| <b>Governance costs</b>    |                            |                          |                                |                                |
| Postage costs              | 1,358                      | -                        | 1,358                          | 1,170                          |
| Sundries                   | 275                        | -                        | 275                            | 360                            |
| Independent Examiner's fee | 3,336                      | -                        | 3,336                          | 3,918                          |
|                            | <hr/>                      | <hr/>                    | <hr/>                          | <hr/>                          |
| Total resources expended   | 216,181                    | -                        | 216,181                        | 121,706                        |
| <b>Net income</b>          | <b>22,661</b>              | <b>-</b>                 | <b>22,661</b>                  | <b>70,470</b>                  |
|                            | <b><hr/></b>               | <b><hr/></b>             | <b><hr/></b>                   | <b><hr/></b>                   |

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