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Scottish Charity Number (SC045542) , 2024/1

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2024

FOR

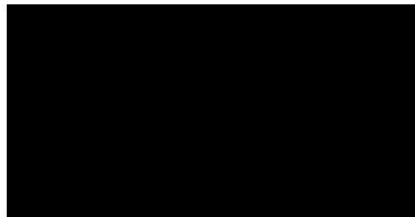
CMS CHARITABLE TRUST

CMS CHARITABLE TRUST

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CMS CHARITABLE TRUST

Contact Details, Trustees and Professional Advisers

**Bankers**

Bank of Scotland PLC
PO Box 1000
London
BX2 1LB

Scottish Charity Number

SC045542

CMS CHARITABLE TRUST

Report of the Trustees for the year ended 5 April 2024

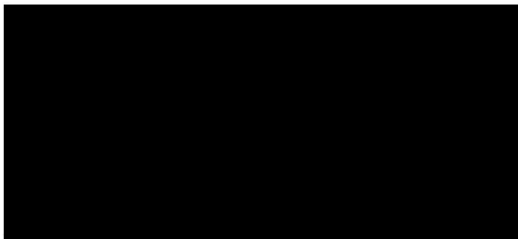
The Trustees are pleased to present their report together with the accounts of the Trust for the year ended 5 April 2024.

Legal Structure

The CMS Charitable Trust ("the Trust") was established by a Trust Deed in 2016. The Trust is a recognised Scottish Charity (No. SC045542).

Trustees

The Trustees who served during the year and to the date of this report were as follows:



Appointment of Trustees

Trustees shall be not more than seven, nor less than three. Appointment will be by approval of [REDACTED] which failing by a majority.

Charitable Objectives

The purposes of the Trust shall, so far, and so far only, as the same are legally charitable in Scotland, be the provision of public benefit in Scotland and elsewhere through: -

- (1) the advancement of education,
- (2) the advancement of health,
- (3) the advancement of citizenship or community development,
- (4) the advancement of the arts, heritage, culture or science,
- (5) the advancement of public participation in sport,
- (6) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and
- (7) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

In implementing the purposes of the Trust, the Trustees shall have particular regard to encouraging and supporting or mentoring young people with a burning wish to improve their own or their fellow's position. In so doing there will be an emphasis placed on entrepreneurial flair with a commercial appreciation, as well as an outgoing character and determination to succeed against poor economic or social background. Special applications of clever design or pragmatic adaptations based on a practical study of problems, and excellence in a selected training course or higher education degree will be considered prior to any award being made. The preference is for supporting Scottish bodies, or people, or where there may be general long term benefit to Scotland; with a preference for the West of Scotland. Generally persons awarded will be between the ages of 18 to 30.

CMS CHARITABLE TRUST

Report of the Trustees for the year ended 5 April 2024

Achievements and Performance

The Trust continued to benefit from gift aid donations made by [REDACTED]. [REDACTED] Awards made are detailed in note 1 to the accounts. Further donations have continued to be granted in line with the objectives. Due to the pandemic lock-down some delays and withdrawals by beneficiaries have allowed new charities to be supported.

Financial Review

The Receipts and Payments Account on page 5 reflects a surplus of £1,325 (2023 a deficit of £63). Total assets at 5 April 2024 were £1,891 (2023 : £566).

Reserves Policy

It is not intended that any long term reserves be built up.

Plans for Future Periods


The Trustees meet twice yearly and decide upon grants to be made from applications received.

Trustee expenses and remuneration

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). No expenses were claimed or waived by the Trustees (2023: £nil).

Related Parties

Trustees are required to disclose at each meeting if they have any conflicts of interest and these are noted in the minutes of the meeting to which they relate.



CMS CHARITABLE TRUST

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the trustees of CMS Charitable Trust registered charity number SC045542 on the accounts of the charity for the period 6 April 2023 to 5 April 2024 set out on pages 5 and 6.

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. 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 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 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 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.



Dated: 21/11/2024

CMS CHARITABLE TRUST

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
Receipts			
Donations		62,000	52,500
Gift Aid recovered		9,325	8,937
Total Receipts		71,325	61,437
Payments			
Awards	1	(70,000)	(61,500)
Net Movement of Funds		1,325	(63)

**STATEMENT OF BALANCES
AS AT 5 APRIL 2024**

	Total Funds 2024 £	Total Funds 2023 £
Cash and Bank Balances		
Balance at 6 April 2023	566	629
Excess of (payments over receipts) / receipts over payments	1,325	(63)
Balance at 5 April 2024	1,891	566

CMS CHARITABLE TRUST

NOTES TO THE ACCOUNTS

AWARDS	2024 £	2023 £	URL
Ocean Youth Trust Scotland	10,000	2,000	www.oytscotland.org.uk
The Princes's Trust	10,000	2,000	www.princes-trust.org.uk/scotland
Royal Conservatoire of Scotland	10,000	10,000	www.rcs.ac.uk
Working Right	6,000	8,000	www.workingrite.co.uk
Scottish Youth Dance Company	4,000	4,000	www.ydance.org
Scottish International Piano Competition	0	1,000	www.scottishinternationalpianocompetition.com
Scottish Youth Theatre	4,000	0	www.scottishyouththeatre.org
Scottish Ballet	8,000	8,000	www.scottishballet.co.uk
Citizens Theatre	0	8,000	www.citz.co.uk
Venture Scotland	8,000	8,000	www.venturescotland.org.uk
Sistema	7,000	8,000	www.makeabignoise.org.uk
Royal Scottish National Orchestra	3,000	2,500	www.rsno.org.uk/
	70,000	61,500	