

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1st	April	2024		31st	March	2025

Reference and administration details

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

The S N M Bowlby Trust
SC 024168
C/O BTO Solicitors LLP
One Edinburgh Quay
133 Fountainbridge
Edinburgh
Postcode EH3 9QG

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)
1	Mrs Sara Norina Marie Bowlby			
2	BTO Trustees Limited			
3	Samantha Jayne Baxendale			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Structure, governance and management

Type of governing document

The Trust is constituted by the Deed of Trust dated 22 September 1995 and registered in the Books of Council and Session on 27 September 1995. The charitable purposes of the Trust and the administrative arrangements are set out in the Deed of Trust.

Trustee recruitment and appointment

The Deed of Trust does not give specific directions on the recruitment and appointment of trustees. Trustees are therefore appointed in accordance with the statutory and common law of Scotland. Decisions on these matters are undertaken by agreement among the current Trustees.

Objectives and activities

Charitable purposes

The charitable purposes of the Trust fund, as set out in the Deed of Trust, are to make grants from the Trust income at the discretion of the Trustees, taking into consideration (although they are not bound to do so) the wishes of those who donate or lend funds to the Trust, for the benefit or in furtherance of such purposes, objects or institutions charitable in law and in such proportions as the Trustees think fit.

Summary of the main activities in relation to these objects

The Trustees make donations out of the Trust funds to individuals and other UK charities as appropriate.

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Achievements and performance

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

In the Financial Year ending 31 March 2025, the Trustees donated the sum of £250 to each of the following charitable organisations:

Marie Curie
The Good Morning Service
St Columba's Hospice Care
Handicapped Children's Action Group
Action Medical Research
Children 1st
Age Scotland
Elizabeth Finn T/A Turn 2 Us

Financial review

Brief statement of the charity's policy on reserves

The Trust fund is an expendable endowment fund represented by a portfolio of investments. The Trustees' investment objective is to obtain a balanced return on investments.

In practice, the Trustees do not make distributions exceeding the Trust's net available income and any surplus income at the close of the accounting period is carried forward to the following year.

As at 31 March 2025 the Trust held unrestricted cash funds of £738 and investments with a market value of £216,345

Details of any deficit

Donated facilities and services (if any)

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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) <i>OSCR will accept digital or typed signatures</i>	
Full name(s)	Gregor Mitchell
Position (e.g. Chair)	Director of BTO Trustees Ltd
Date	11/03/2026

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	2025

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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	10,070				10,070	3,205
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	10,070	-	-	-	10,070	3,205
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,070	-	-	-	10,070	3,205
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	2,000				2,000	2,500
Governance costs:					-	
Audit / independent examination	3,447				3,447	
Preparation of annual accounts					-	
Legal costs	6,600				6,600	
Other					-	
					-	
A3 Sub total	12,047	-	-	-	12,047	2,500
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,047	-	-	-	12,047	2,500
Net receipts / (payments)	(1,977)	-	-	-	(1,977)	705
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,977)	-	-	-	(1,977)	705

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	2,715		-		2,715	2,010
	Surplus / (deficit) shown on receipts and payments account	(1,977)	-	-	-	(1,977)	705
						-	
						-	
	Cash and bank balances at end of year	738	-	-	-	738	2,715
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Expendable Endowment	216,345	224,524
	Total	216,345	224,524

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	Unrestricted Funds	1,950	1,872
Independent Examiners Fee	Unrestricted Funds	6,900	3,600
Legal and Accountancy Fees			
	Total	8,850	5,472

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)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Marie Curie, St Columba's Hospice Care	All Institutions	8	250 (each)
Handicapped Children's Action Group, Turn 2 US			
Action Medical, Age Scotland, The Good Morning service and Children 1st			
Total			2,000

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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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

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

C6 Other information

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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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

SC

Additional analysis (2)

5 Breakdown of unrestricted funds

	unrestricted fund 1 - enter name of fund below	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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Mrs S N M Bowlby's Charitable Trust					
Registered charity number	SC	024168					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	4	2024		31	3	2025
Set out on pages							(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	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:					Date:	12 March 2026	
Name:	Graeme Penman						
Relevant professional qualification(s) or body (if any):	Chartered accountant - The Institute of Chartered Accountants of Scotland						
Address:	Kingshill View, Prime Four Business Park, Kingswells Aberdeen, AB15 8PU						

*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.

**OSCR will accept digital or typed signatures.

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