

**The Rev WM Simmers Memorial Fund**

**Report and Accounts**

**For Year Ended 31st December 2025**

**Scottish Charity NO : SC008089**

**Current Trustees**

Rev John Gow  
Mrs Eileen Brown  
Mrs Olwen Christie  
Mrs Helen D'Arcy  
Dr Anne McArthur  
Mrs Yvonne McKay  
Mrs Joan Morrison  
Mrs Edith Stuart  
Mrs Margaret Whewell  
Mr Ian Whewell,  
Mr Paul Williams

**Contact Address**

Mr Raymond Wilson, 5 Tarquin's Place, Fordyce,  
Aberdeenshire AB45 2SH

**Recruitment and appointment of trustees**

All trustees are appointed by virtue of being members of the Kirk Session

**Governing Document**

The Terms stipulated in the will of the late Alyce C Simmers.

**Charitable Purposes**

To administed the Trust according to the terms indicated in the Governing Document-  
ie appropriate investment of capital.

Interest accrued to be dispersed thus:- 1/4 to the incumbent minister, 1/4 to the funds of  
the church, 1/4 to the local community, 1/4 to provide bursaries as and when suitable to  
local children attending Aberdeen universities on a full time basis.

**Activites and Achievements**

Activities are limited in terms of the Govening Document. By and large, the distrubution of  
income is achieved on the basis of an annual allocation in terms of the remit.

**Trustee remuneration and expenses**

The incumbent minister is a trustee by virtue of his position and is a recipient os 1/4 of the  
income in terms of the Will.

**Reserves**

The capital value of the trust is maintained by appropriate investment. In these circumstances  
reserve funding is not an issue.

Approved by the Trustees and signed on their behalf.

Yvonne McKay - Session Clerk

Date:

## **Rev WM Simmers Memorial Fund**

### **Receipts and Payments Account for the Year Ended 31st December 2025**

| <b>Receipts</b>                       | <b>2024</b>   | <b>2025</b>                   |
|---------------------------------------|---------------|-------------------------------|
| Bank Interest - term Deposit          | 1606          | 1676                          |
| Bank Refund                           | 0             | 0                             |
| <b>Total Receipts</b>                 | <b>1606</b>   | <b>1676</b>                   |
| <b>Payments</b>                       |               |                               |
| For charitable purposes               | 0             | 1,170                         |
| Fabric fund                           | 0             | 2,363 Inc Minister allocation |
| Bursary Fund                          | 0             | 0                             |
| Incumbent minister                    | 0             | 0                             |
| Transfer to Simmmers Fund             | 0             | 0                             |
| Other                                 |               | 1,192                         |
| Bank Charges                          | 0             | 0                             |
| <b>Total Payments</b>                 | <b>0</b>      | <b>4,725</b>                  |
| <b>Surplus (deficit) for the year</b> | <b>£1,607</b> | <b>-3,049</b>                 |

All Funds are restricted

### **Statement of Balances for the Year ended 31st December 2025**

|                            | <b>2024</b>  | <b>2025</b>   |
|----------------------------|--------------|---------------|
| Opening balances           | 0            | 1,606         |
| Surplus (deficit) for year | 1,606        | -3,049        |
| <b>Closing balances</b>    | <b>1,606</b> | <b>-1,443</b> |

#### **Assets**

|                   |         |         |
|-------------------|---------|---------|
| Bank Term Deposit | £40,822 | £37,616 |
|-------------------|---------|---------|

Approved by the Trustees and signed on their behalf

Yvonne McKay - Session Clerk

Date:

**Independent examiners Report to the trustees of the  
Rev WM Simmers Memorial Fund**

I report on the accounts of the Charity for the year ended 31st December 2025 which are set out on page 3.

**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 Trustees 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 examiners'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 terms 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 examiners statement**

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that 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 Accounting records and comply with Regulation ( 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.

Angela Porter  
AP Bookkeeping Services  
4 Kensal Green

Forres

IV36 2PL

Date: 28/09/2026

