

The Shalimar Trust

Report of the Trustees
and
Financial Statements
for the year ended
31 May 2026

A Scottish Charity SC011847

**REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026**

TRUSTEES' REPORT

The Trustees of the Shalimar Trust ("the Trust") have pleasure in presenting their annual report.

This report covers the year from 1 June 2025 to 31 May 2026.

Legal Status

The Trust was established in terms of a Declaration of Trust granted by Thomas Andrew Roy dated 26 May 1982.

Any correspondence regarding this report should be addressed to the Chairman at No 6 The Cottages, Auchlochan, Lesmahagow ML11 0GJ.

Charitable Status

The Trust was recognised as a charity on 1 June 1982 by HMRC with Scottish Charity Number SC011847.

Charitable Purposes and organisational structure

The principal purposes of the Trust are "the relief of poverty, the advancement of education and the advancement of the Christian Religion". This is achieved by making financial donations to suitable charities.

Trustees

The Trust is administered by Trustees. The Trustees are recruited and appointed by the other Trustees, and any training required is undertaken by them.

During the year of this report the following individuals served as Trustees:

Dorothy Roy (Secretary), Douglas Roy, Gordon Roy, Kenneth Roy and Thomas Roy (Chairman and Treasurer).

Review of the Year

The Trust has continued to support charities which in the opinion of the Trustees meet the purposes of the Trust.

Reserves

The Trustees have not adopted a policy to guide the level of reserves as grants are dependent on available funds. There are no designated funds.

Trustees Report (continued)

2026/27

Looking ahead, the Trustees are optimistic that there will continue to be opportunities to support charitable work which match the charitable purposes of the Trust.

Accounts

The Accounts for the year in question are attached and form part of this report. A net deficit of £384.23 (2025: net deficit of £432.81) resulted in a closing bank balance of £1,739.24 (2025: £2,123.47).

Approval by Trustees

This report was approved by the Trustees on 28 June 2026.

Signed on behalf of the Trustees by:

T A Roy

T A ROY
Chairman of Trustees

STATEMENT OF ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2026

	2026	2025
	£	£
Receipts		
Gift-Aided donations from individuals	3,700.00	3,100.00
Gift Aid tax reclaimed	800.00	775.00
Bank Interest	20.77	26.19
Total receipts	4,520.77	3,901.19
Payments		
Young People	1,275.00	950.00
Education	80.00	75.00
International	1,675.00	1,775.00
Christian Faith	1,075.00	750.00
Relief of suffering	625.00	625.00
Saving of lives	100.00	84.00
Saving of Heritage	75.00	75.00
Total payments	4,905.00	4,334.00
(Deficit) for year	(384.23)	(432.81)

Statement of Balances as at 31 May 2026

	2026	2025
	£	£
Opening fund balance	2,123.47	2,556.28
Surplus/(deficit) for year	(384.23)	(432.81)
Closing Fund Balance	1,739.24	2,123.47
Represented by:		
Cashflow Bank Account	64.05	469.05
Cash Management Account	1,675.19	1,654.42
Bank Balance as at 31 May 2026	1,739.24	2,123.47

All funds are unrestricted.

Approved by the Trustees on 28 June 2026.

Signed on behalf of Trustees by
T A Roy

T A Roy
Chairman of Trustees

**REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026**

Notes to Statement of Accounts

- 1 During the year the Trust's assets were two bank accounts, namely a Cashflow account and a Cash Management account. The Trust held no other investments or gifted assets.
- 2 At 31 May 2026, the Trustees considered that the Trust has no actual or contingent liabilities.
- 3 In the year to 31 May 2026, none of the Trustees received any remuneration or expenses from the Trust, nor did any third party receive any consideration from the Trust for making available the services of Trustees.
- 4 Analysis of number of grants made during the year:

	No	2026 £	No	2025 £
Young People	4	1,275	4	950
Education	1	80	1	75
International	7	1,575	6	1,575
Christian Faith	5	875	6	550
Relief of suffering/poverty	6	625	5	625
Saving of Lives	1	100	1	84
Saving Heritage	1	75	1	75
	25	4,605	24	3,934
Grants to individuals	2	300	3	400
Total Grants paid	27	4,905	27	4,334

5. As at 31 May 2026, Gift Aid of £25 (2025: £25) was due to the Trust.

INDEPENDENT EXAMINER'S REPORT
to the TRUSTEES of THE SHALIMAR TRUST

I report on the accounts of the charity for the year ended 31 May 2026 which are set out on pages 1 to 5.

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 of the view given by 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:
 - a) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) 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.

Alison Franks

Alison Franks CA
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Date: 7 July 2026