Centre for Scottish Public Policy 2021

SCIO No. SCO51458

Annual Report & Financial Statements YE 31/12/2025

Trustees' Annual Report for Financial Year 31st December 2025

The trustees present their annual report and financial statements to members and to OSCR for the period ending 31st December 2025.

Administrative Information

Name:

Centre for Scottish Public Policy 2021

[Also referred to as CSPP21]

Charitable Number.

SCO51458

Registered Address:

C/o Digby Brown,

Causewayside House, 160 Causewayside, Edinburgh EH9 1PR

Current Trustees

Amy Dalrymple, Chair

Gordon Dalyell

Richard Norris

Richard Kerley, Secretary & Treasurer

Form, Governance and Management

The organisation is a Scottish Charitable Incorporated Organisation [SCIO] created on 16th November 2021. This year ending is 31st December 2025.

The four trustees are all members of the Centre; the maximum number of trustees is nine. The constitution makes provision for the election of further trustees.

The trustees meet as required and by agreement either face to face or by video conference.

Objectives and Activities

The charitable purposes of the organisation are:

(a) the advancement of education,

(b) the advancement of citizenship or community development.

Activities

In the current year the trustees have continued trying to develop the organisation, developing and promoting commentary on various issues of public policy, determining what projects and initiatives to pursue and recruitment of more members. Over this period, it has become clear to the trustees that the current climate for the development of such an organisation without initial philanthropic or grant financial support is very poor. Organisations that have supported the predecessor to CSPP 2021 have been unwilling to revive their support and fresh enquiries have been unsuccessful.

The trustees have therefore continually reviewed the prospects for the organisation and have determined that they proceed to wind up at a time coincident with regulatory & infrastructure arrangements, probably at a point during the financial year 2026.

During previous the trustees have published some analysis and commentary on various matters of public policy on the website CSPP21 – Centre for Scottish Public Policy. It was originally planned that in the FY ending 31/12/2025 other activities and events would be developed, and publications would be created and sold. This has not occurred to date because of the organisational climate referred to in the paragraph above.

Financial Review

The sources of income for CSPP21 in this reported year has been donations, and a continuing trustee loan. There is no membership fee to join CSPP21, and we have responded to enquiries about membership explaining our wind-up plans.

Reserves Policy

Current expenditure is carefully monitored by the trustees and considering the financial position we have neither sought nor been able to create any reserves.

Statement of Receipts & Payments for FYE 31st December 2025

Receipts	**2025**		**2024**
	Unrestricted		
Donations	**25.00**		**151.50**
HMRC Gift Aid	**301.09**		
Total Receipts	**326.09**		**151.50**
Payments			
Subscriptions: web, mail & ICO, picture copyright	**0**	**Subscriptions various**	**155.70**
IT/Web consultancy support	**0**	**IT etc. Consultancy**	**39.60**
Total Payments	**0**		**195.30**
Excess of receipts over payments	**326.09**	**Excess of payments over receipts**	**43.80**
Bank Balance 01/01/2025	**12.08**	**Bank Balance 01/01/24**	**55.88**
Bank Balance 31/12/25	**338.17**	**31/12/24**	**12.08**

Notes & Basis of accounting

1. These accounts have been prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
2. Subscriptions in previous years are for items such as Webhosting, Email, payment of copyright fees with a picture agency and Registration with the Information Commissioner.
3. Consultancy fees are for developmental web /mail site creation and occasional web operational support .
4. There are currently no Restricted Funds held by the CSPP21 and all Unrestricted Funds are used at the discretion of the trustees in accordance with stated charitable purposes.
5. Gift Aid contributions for charitable donations have now been sought and received from HMRC.
6. There is trustee loan of £300 made on 3rd November 2023. It is interest free and will be repaid at a date to be agreed by the trustees. As explained in the Annual Report the Charity is in the process of winding itself up. Accordingly, the trustees have agreed that

any remaining funds will be used towards repayment of the trustee loan and the outstanding balance treated as a donation to an analogous charity.

Independent Examiners Report by Professor David Hatherly to the trustees of 'Centre for Scottish Public Policy 2021' [SCIO 51458] on the accounts for period ending 31st December 2025.

I report on the accounts of the charity for the period ended 31 December 2025 which are set out on pages 3/4 of this report.

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 trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 referred to in 2] below.

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

* 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 other than as explained in note 6 to the accounts the Charity is in the process of winding itself up.

Professor David Hatherly

Fellow of the Institute of Chartered Accountants in England and Wales.

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