

Scottish Charity SC007627

THE WILSON & PETER BEQUEST

REPORT AND ACCOUNTS

YEAR ENDED 30 JUNE 2026

Wilson & Peter Bequest
Trustees' Report and accounts for the year ended 30 June 2026
Scottish Charity Number SC007627

Current Trustees:

Retired Minister
Rev Klaus Buwert, 55 Duncan Road, Letham DD8 2PN
Elder at Forfar All Souls @ Letham
Mrs Irene McGugan, Westhill, 29 Guthrie Street, Letham, Angus DD8 2PS

Contact address:

Mrs Irene McGugan, Westhill, 29 Guthrie Street, Letham, Angus DD8 2PS

Recruitment and appointment of Committee members:

The trustees have been appointed under the terms of the trust.

Governing Document and Charitable purposes:

The Trust is a charitable unincorporated association, and the purposes and administration arrangements are set out in the founding document. The object of the Trust is to make grants to necessitous women connected by birth, upbringing or residence with the County of Angus or the City of Glasgow.

Activities:

The Capital Growth Fund of the Church of Scotland Investors Trust dividends have produced a surplus of £496 (2025 - surplus of £515) in the revenue account. The value of the units held in the Capital Growth Fund show an increase in value to a total of £28,696.

The Church of Scotland Law Department confirmed that bequests could be made, under the terms of the trust, in alternate years to Angus Women's Aid and the CrossReach Post Natal Depression Project in Glasgow, as this would be in keeping with the spirit of the original bequest. This year's donation of £500 was made in July 2025 to CrossReach Post Natal Depression Project in Glasgow. The donation of £500 for 2025/2026 will, therefore, be made to Angus Women's Aid.

Remuneration and expenses:

Neither remuneration nor expenses were paid during the year to Trustees.

Reserves:

It is the policy of the Trust to maintain unrestricted funds at a level to provide sufficient funds to cover its charitable purposes, administration, and support.

The accounts for the year are attached, and form part of this report.

This report was approved by the Trustees and signed on their behalf.

Chairman K. Buwat

Date: 17.7.26

Wilson & Peter Bequest

Scottish Charity Number SC007627

Independent Examiner's Report to the Committee:

I report on the accounts of the charity for the year ended 30 June 2026 which are set out on the next 2 pages.

Respective responsibilities of committee members 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 committee members consider that an 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 review of the accounting records kept by the charity and a comparison of the accounts and seeks explanations from the members 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:

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 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.

Independent Examiner *E. M. Saunders*

Mrs Elaine May Saunders FCPFA
Fellow of the Chartered Institute of Public Finance & Accountancy

Date *18th July 2026*

Wilson & Peter Bequest - SC007627

Statement of Financial Activities

For the period from 01 July 2025 to 30 June 2026

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Incoming resources</i>					
Incoming resources from generated funds					
Investment income/Refund of old Bank Charges	496	—	—	496	515
Total incoming resources	496	—	—	496	515
<i>Resources used</i>					
Charitable activities	500	—	—	500	500
Governance costs	—	—	—	—	—
Total resources used	500	—	—	500	500
Net incoming / outgoing resources before transfer	(4)	—	—	(4)	15
<i>Transfers</i>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Net incoming / outgoing before other gains / losses	(4)	—	—	(4)	15
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	4,350	—	—	4,350	2,098
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	4,346	—	—	4,346	2,113
Total funds brought forward	25,585	—	—	25,585	23,472
Total funds carried forward	29,931	—	—	29,931	25,585

Wilson & Peter Bequest - SC007627

Balance Sheet detailed

		As at 30/06/2026	As at 30/06/2025
Fixed assets			
	301: CofS Growth Fund	28,696	24,346
	Total Fixed assets	28,696	24,346
Current assets			
	401: RBS Business Account	739	1,239
	402: Barclays Savings Account	—	—
	403: CofS Deposit Fund	—	—
	Z05: Accounts Receivable	496	—
	Total Current assets	1,235	1,239
	Net Asset surplus (deficit)	29,931	25,585
Reserves			
	Excess / (deficit) to date	(4)	15
	Z01: Starting balances	25,585	23,472
	Z02: Other gains/(losses)	4,350	2,098
	Total Reserves	29,931	25,585

Represented by Funds		
Unrestricted	29,931	25,585
Designated	—	—
Restricted	—	—
Endowment	—	—
Total	29,931	25,585

The Trust has no other investments, assets, or material liabilities.

Approved by the Trustees on17.7.26

TrusteeK. Burrell

TrusteeRose McGowan