APPENDIX 2

Enter charity name below

MRS MARIE DARGIE TRUST

Enter SC No. below

SC002408

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	60				60	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	11,647				11,647	11,178
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	11,707	-	-	-	11,707	11,178
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	50,000				50,000	50,000
A2 Sub total	50,000	-	-	-	50,000	50,000
Total receipts	61,707	-	-	-	61,707	61,178
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	55,454				55,454	51,593
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	8,400				8,400	6,000
Other					-	738
					-	
A3 Sub total	63,854	-	-	-	63,854	58,331
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	63,854	-	-	-	63,854	58,331
Net receipts / (payments)	(2,147)	-	-	-	(2,147)	2,847
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,147)	-	-	-	(2,147)	2,847

APPENDIX 2

MRS MARIE DARGIE TRUST SC002408

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	10,197				10,197	7,350
	Surplus / (deficit) shown on receipts and payments account	(2,147)				(2,147)	2,847
						-	
						-	
	Cash and bank balances at end of year	8,050	-	-	-	8,050	10,197
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	M & G Investments	Unrestricted	139,509	166,530
		Total	139,509	166,530

	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	Independent Examiner	Unrestricted	600	-
		Total	600	-

	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
	SCOTT CAMPBELL	SCOTT CAMPBELL	16/10/2026
	ROSS STIRLING	ROSS STIRLING	16/10/2026

MRS MARIE DARGIE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 December 2025

The Trust was created by a Deed of Trust registered in Edinburgh in the books of the Lords of Council and session on 30 August 1988.

The trustees present their report and financial statements for the year ended 31 December 2025.
The financial statements have been prepared in accordance with the accounting policies and comply with the Trust's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities

The purpose and objects of the Trust are to benefit the elderly residents of Brechin by way of discretionary grants, entitling applicants to TV licenses and Wills and Power of Attorney fees.
The Trust is established for charitable purposes as the trustees in their sole discretion may from time to time select.

All funds of the Trust are unrestricted and may be applied for any charitable purpose at the discretion of the Trustees. The Trust has undertaken charitable activities by way of making charitable donations.

Structure, governance and management

As a small charity these accounts are prepared under the Receipts and Payments protocol. The charity does not trade with the public, nor do they have any paid personnel.

In accordance with the Trust deed the trustees have the fullest powers available in relation to Investments.
The overall adequacy of the reserves policy is reviewed annually.

Mrs Marie Dargie Trust is a charity and is recognised as such by HMRC for taxation purposes. There is no liability to taxation on any of its income.

The trustees have assessed the major risks to which the Trust is exposed, in particular in relation to the operations and finances of the trust. They are satisfied that systems are in place to mitigate exposure to the major risks.

Achievements and performance

During the year, the Trust made grants for TV licences to 287 individuals (2024 - 285) totalling £14,350 (2024 - £14,250).

The Trust also made grants for Wills and Powers of Attorney fees totalling £41,104 (2024 £37,343)

Financial review

The results for the year are as stated in the Receipts & Payments on page 1 and the Statements of Balances on page 2 together with the notes.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Scott Campbell
Mr Ross Stirling

The appointment of new trustees is vested in the trustees in office.

The Board of Trustees approved the trustees' report.

….....

Mr Scott Campbell
Trustee

16 October 2026

MRS MARIE DARGIE TRUST

Independent Examiner's Report to the Trustees of Mrs Marie Dargie Trust

I report on the accounts of the Trust for the year ended 31 December 2025 which are set out on pages 1 to 2.

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,
which gives me reasonable cause to believe that in any material respect the requirements:

1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
2. 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.

AW Walker CA
Walker Dunnett & Co
Charted Accountants
29 Commercial Street
Dundee
DD1 3DG

16 October 2026

MRS MARIE DARGIE TRUST SC002408

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Grants made for Pensioner's TV licences		287	14,350
Grants made for Wills and Powers of Attorney			41,104
		Total	55,454

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Business is controlled by one of the Trustees.	Administration of the Trust	8,400	

C6 Other information