Henderson Loggie Charitable Foundation SCIO

Trustees' annual report and financial statements for for the period ended 30 September 2025

Scottish Charity Number SC053418

Henderson Loggie Charitable Foundation SCIO

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Charity information

Trustees	Jacqueline Watson – Appointed 10th June 2024 Andy Campbell – Appointed 10th June 2024 Roslyn Tippett – Appointed 10th June 2024 Avril Craig – Appointed 10th June 2024 Lisa Gallacher – Appointed 10th June 2024 Margaret Linn – Appointed 10th June 2024 Mark Scott – Appointed 10th June 2024 Susan Pattison – Appointed 10th June 2024 Claire Lindsay – Appointed 18th February 2025
Principal address	Henderson Loggie LLP The Vision Building 20 Greenmarket Dundee DD1 4QB
Bankers	The Co-operative Bank PO Box 250 Delf House Skelmersdale Lancs WN8 6WT
Independent examiner	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS
Charity number	SC053418

The Trustees are pleased to present their annual report and the financial statements of the charity for the period ended 30 September 2025.

These financial statements cover the period commencing 10 June 2024 and ending 30 September 2025. Subsequent period-ends will be on the 30 September each year.

Trustees

The following Trustees served as Trustees during the period:

Jacqueline Watson – Appointed 10th June 2024
Andy Campbell – Appointed 10th June 2024
Roslyn Tippett – Appointed 10th June 2024
Avril Craig – Appointed 10th June 2024
Jack Matson – Appointed 10th June 2024 – Resigned 13th January 2025
Lisa Gallacher – Appointed 10th June 2024
Margaret Linn – Appointed 10th June 2024
Mark Scott – Appointed 10th June 2024
Susan Pattison – Appointed 10th June 2024
Claire Lindsay – Appointed 18th February 2025

Structure, governance and management

Constitution

Henderson Loggie Charitable Foundation SCIO (the 'charity') was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 10 June 2024 and is governed by its constitution.

Objectives and activities

The charity's purpose is to provide relief to organisations that help individuals facing challenges such as age-related issues, ill-health, disability, financial hardship, or other disadvantages across Scotland. The charity's efforts are led by a dedicated group of Trustees whose role is to ensure that funds are directed effectively to those most in need, in line with the purpose of the charity. The goal of the charity is to create lasting, positive change and offer essential assistance to vulnerable populations, reinforcing our commitment to social responsibility.

Trustee appointment and training

In accordance with the constitution, Trustees must be employees of Henderson Loggie LLP or Henderson Loggie Financial Planning Ltd. The board must have a minimum of six Trustees and a maximum of fifteen Trustees. New Trustees can be appointed by the board by way of a resolution passed by majority vote at a board meeting. Trustees shall hold office until the annual AGM where each Trustee will need to be re-elected.

Trustee induction and training prior to new Trustees being appointed includes awareness of a Trustees' responsibilities, the governing document, administrative procedures, and the history, purpose, and approach to decision making of the charity. A new Trustee receives copies of the previous year's financial statements, minutes of the Trustees meeting and a copy of the OSCR guidance – "Guidance and Good Practice for Charity Trustees", if appropriate.

Achievements and performance

This has been a landmark period as we made our first ever distributions to charitable organisations, marking a significant milestone in our mission to support communities across Scotland. Following a robust and transparent selection process, we awarded a total of £10,434 to five outstanding charities whose work aligns closely with our values and objectives.

The selection process was underpinned by a scoring matrix assessing alignment with our purpose, project impact, and financial sustainability.

A short video about each charity who received funding can be found on the Henderson Loggie LLP website - https://hlca.co.uk/henderson-loggie-charitable-foundation/

Financial review

The results for the period are set out in the attached financial statements.

Related party transactions

During the period, the charity received donations from the partners of Henderson Loggie LLP of £10,000.

Trustees are required to be employees of Henderson Loggie LLP or Henderson Loggie Financial Planning.

Prior to the incorporation of the charity and opening of the bank account, Henderson Loggie LLP received income of £10,521 on behalf of the charity, and paid expenditure of £2,858. The net of these funds of £7,663 was transferred to the charity before the period-end. At the period-end the balance owed to Henderson Loggie LLP was £nil.

Risk management

The Trustees consider the main risk for the charity is ensuring that sufficient funds continue to be generated to reach organisations that fit our purpose. The charity continues to have the support of the partners of Henderson Loggie LLP who provide an annual donation and the Trustees also continue to fundraise to generate additional funds by working closely with the social committee of Henderson Loggie LLP in arranging events.

Key management personnel

The Trustees are the key management personnel of the charity, responsible for the direction, governance and running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee remuneration or expenses were paid in the period.

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Future strategy

Looking ahead, we are excited to build on the success we have achieved so far. Since becoming a registered charity, we have focused on supporting organisations that make a real difference to people facing age related challenges, ill-health, disability, financial hardship, and other disadvantages. Guided by our dedicated volunteer employee Trustees, we are proud of the positive impact we are already making in communities across Scotland. Looking ahead, our ambition is to grow the charity further, ensuring that we can continue to provide meaningful support and create lasting change for those who need it most.

Approved by the Trustees on 6th May 2026 and signed on their behalf by:

Jacqueline Watson
Trustee & Chair of the Foundation

Henderson Loggie Charitable Foundation SCIO

Independent examiner's report to the Trustees

I report on the financial statements of the charity for the period ended 30 September 2025 which are set out on pages 6 to 8.

Respective responsibilities of the 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 Charities Accounts (Scotland) Regulations (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the trustees concerning any such matters. The procedures 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 financial statements.

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 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 financial statements 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 financial statements to be reached.

Louise Deuchar
Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

6th May 2026

Receipts and payments account for the period ended 30 September 2025

	15 months to 30 September 2025 £
Receipts	
Donations received	**21,227**
Tuckshop receipts	**4,579**
	25,806
Payments	
Payments for charitable activities:	
Grants paid	**10,434**
Tuckshop expenditure	**3,715**
Legal and professional fees	**1,075**
Fundraising expenditure	**1,114**
Total payments	**16,338**
Surplus for the period	9,468

All the above activities are unrestricted in nature.

Statement of balances as at 30 September 2025

	30 September 2025 £
Bank and cash in hand	
Opening balances	-
Surplus for the period	9,468
Closing balances	9,468
Funds	
Unrestricted funds	9,468

Approved by the Trustees on 6th May 2026 and signed on their behalf by:

Jacqueline Watson
Trustee & Chair of the Foundation

Notes to the accounts

1. Accounting policies

(a) Basis of account preparation
These accounts have been prepared on the receipts and payments basis in accordance with Charities Accounts (Scotland) Regulations 2006.

(b) Nature and purpose of fund
Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity.

2. Related party transactions

During the period, the charity received donations from the partners of Henderson Loggie LLP of £10,000.

Trustees are required to be employees of Henderson Loggie LLP or Henderson Loggie Financial Planning. No trustee received any remuneration or re-imbursed expenses in the period.

Prior to the incorporation of the charity and opening of the bank account, Henderson Loggie LLP received income of £10,521 on behalf of the charity, and paid expenditure of £2,858. The net of these funds of £7,663 was transferred to the charity before the period-end. At the period-end the balance owed to Henderson Loggie LLP was £nil.