

JOCKEY JAN MEMORIAL FUND
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

JOCKEY JAN MEMORIAL FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Wilson Mrs M Wilson
Charity number	SC041749
Principal office	Greenhead Rescobie FORFAR DD8 2SB
Independent examiner	Robin Dandie, CA 15 Academy Street Forfar DD8 2HA

JOCKEY JAN MEMORIAL FUND

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JOCKEY JAN MEMORIAL FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and accounts for the year ended 31 August 2025.

Governing document

The trust is set up under a constitution dated 27 August 2010. The trust is a charitable unincorporated association, and the purposes and administration arrangements are set out in its constitution. The Charity number is SC041749.

Objectives and activities

The charity was formed to pay special regard to the advancement of education, citizenship or community development, public participation in sport, provision of recreational facilities, relief of those in need and animal welfare.

The main activity undertaken by the charity to meet its charitable objectives is the payment of grants as noted in Note 3.

Appointment of trustees

Trustees are appointed to the Charity who have suitable qualifications and experience for the charity's purpose. All the Trust's trustees are appointed by the resolution of the Trustees.

The trustees who served during the period from 1 September 2024 to the date the financial statements were approved were as follows:

Mr A J Wilson
Mrs M Wilson

Achievements and performance

During the year grants and sponsorship to individuals and organisations amounting to £1,000 were approved by the Trustees.

Financial review

At 31 August 2025 total unrestricted funds amounted to £2,611 (2024 - £3,569) which carry no restrictions and are available to use at the charity's discretion.

Reserves Policy

It is the policy of the charity, as agreed by the trustees, that any income generated is to be donated in line with the charitable objectives. As such, the trustees do not deem it necessary for the charity to hold a significant level of reserves.

The trustees' report was approved by the Board of Trustees on .

30/7/26

Mrs M Wilson

Trustee

Dated:

Margh Wilson

JOCKEY JAN MEMORIAL FUND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF JOCKEY JAN MEMORIAL FUND

I report to the charity's trustees on my examination of the financial statements of the charity for the year ended 31 August 2025, as set out on pages 3 to 6.

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's 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 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations: and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of our report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.



Robin Dandie, CA
15 Academy Street
Forfar
DD8 2HA

Dated: 30/7/26

JOCKEY JAN MEMORIAL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
<u>Receipts:</u>			
Donations	2	0	2,500
Interest receivable		42	37
Total receipts		42	2,537
<u>Payments:</u>			
Grants payable	3	1,000	2,500
Governance Costs	4	0	360
Net receipts for the year/ Net movement in funds		(958)	(323)
Reconciliation of Funds			
Fund balances at 1 September 2024		3,569	3,892
Fund balances at 31 August 2025		2,611	3,569

All funds are unrestricted.

JOCKEY JAN MEMORIAL FUND

STATEMENT OF BALANCES

AS AT 31 AUGUST 2025

	Note	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand	6	<u>2,611</u>		<u>3,569</u>	
Net current assets			<u>2,611</u>		<u>3,569</u>
The funds of the charity:					
Unrestricted funds			<u>2,611</u>		<u>3,569</u>
			<u>2,611</u>		<u>3,569</u>

The accounts were approved by the Trustees on . 30/7/26.

Margd Wilson

Mrs M Wilson
Trustee

JOCKEY JAN MEMORIAL FUND

ACCOUNTING POLICIES

AS AT 31 AUGUST 2025

1 Accounting policies

Charity information

Jockey Jan Memorial Fund is a charity registered in Scotland. The principal address is Greenhead, Rescobie, Forfar, DD8 2SB.

1.1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

1.2 Receipts

Receipts are included in the financial statements when received.

1.3 Payments

Expenditure is included in the financial statements on a payments basis.

2 Donations

	2025	2024
	£	£
Donations	<u>1,000</u>	<u>2,500</u>

All donations have been received for unrestricted charitable activities.

3 Grants payable

	2025	2024
	£	£
Grants to institutions:		
Forfar Young Curlers	-	1,000
The Injured Jockey Fund	-	1,500
Angus Riding for the Disabled	<u>1,000</u>	<u>-</u>
	<u>1,000</u>	<u>2,500</u>
	<u>1,000</u>	<u>2,500</u>

JOCKEY JAN MEMORIAL FUND

ACCOUNTING POLICIES

AS AT 31 AUGUST 2025

4	Governance Costs	2025 £	2024 £
	Accountancy Fees	0	360

5 Trustees

None of the trustees or key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

None of the trustees or key management personnel (or any persons connected with them) received any reimbursement of expenses from the charity during the current or prior year.

6 Employees

There were no employees during the year.

7	Bank and cash in hand	2025 £	2024 £
	Bank and cash in hand	<u>2,611</u>	<u>3,569</u>

7 Related parties

There were no disclosable related party transactions during the current or prior year.