

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2024
for
Carol Ogilvie Memorial

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Carol Ogilvie Memorial

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For The Year Ended 31 December 2024

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Carol Ogilvie Memorial
Report of the Trustees
For The Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052197

Principal address

8 Bryden Road
Stirling
FK7 8FJ

Trustees

[REDACTED]

Independent Examiner

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Approved by order of the board of trustees on 29 January 2025 and signed on its behalf by:

[REDACTED] - Trustee

**Independent Examiner's Report to the Trustees of
Carol Ogilvie Memorial**

Independent examiner's report to the trustees of Carol Ogilvie Memorial

I report to the charity trustees on my examination of the accounts of Carol Ogilvie Memorial (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


The Institute of Chartered Accountants of Scotland

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

29 January 2025

Carol Ogilvie Memorial

Statement of Financial Activities
For The Year Ended 31 December 2024

		Year Ended 31.12.24 Unrestricted fund £	Period 19.12.22 to 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		199	9,586
Other trading activities	2	10	30
Total		209	9,616
EXPENDITURE ON			
Raising funds		676	8,682
NET INCOME/(EXPENDITURE)		(467)	934
RECONCILIATION OF FUNDS			
Total funds brought forward		934	-
TOTAL FUNDS CARRIED FORWARD		467	934

The notes form part of these financial statements

Carol Ogilvie Memorial

Balance Sheet
31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		467	934
NET CURRENT ASSETS		<u>467</u>	<u>934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		467	934
NET ASSETS		<u>467</u>	<u>934</u>
FUNDS	5		
Unrestricted funds		467	934
TOTAL FUNDS		<u>467</u>	<u>934</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2025 and were signed on its behalf by:

██████████ - Trustee

Carol Ogilvie Memorial

Notes to the Financial Statements For The Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.12.24 £	Period 19.12.22 to 31.12.23 £
Interest recieved	<u>10</u>	<u>30</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Carol Ogilvie Memorial

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,586
Other trading activities	30
Total	<u>9,616</u>
 EXPENDITURE ON	
Raising funds	8,682
	<u> </u>
 NET INCOME	934
	<u> </u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>934</u></u>

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	934	(467)	467
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>934</u></u>	<u><u>(467)</u></u>	<u><u>467</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209	(676)	(467)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>209</u></u>	<u><u>(676)</u></u>	<u><u>(467)</u></u>

Carol Ogilvie Memorial

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	934	934
TOTAL FUNDS	<u>934</u>	<u>934</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,616	(8,682)	934
TOTAL FUNDS	<u>9,616</u>	<u>(8,682)</u>	<u>934</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Carol Ogilvie Memorial

Detailed Statement of Financial Activities
For The Year Ended 31 December 2024

	Year Ended 31.12.24 £	Period to 31.12.23 £	19.12.2	2
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	199	6,731		
Events	-	2,855		
	<u>199</u>	<u>9,586</u>		
Other trading activities				
Interest recieved	10	30		
	<u>10</u>	<u>30</u>		
Total incoming resources	209	9,616		
EXPENDITURE				
Raising donations and legacies				
Donations	676	8,682		
	<u>676</u>	<u>8,682</u>		
Total resources expended	676	8,682		
	<u>676</u>	<u>8,682</u>		
Net (expenditure)/income	(467)	934		
	<u>(467)</u>	<u>934</u>		

This page does not form part of the statutory financial statements

