

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of	Charity name The William Steuart Benevolent Fund						
Registered charity number	SC 012882						
On the accounts of the charity for the period	Period start date					Period end date	
	Day	Month	Year	to	Day	Month	Year
	26	12	2024		25	12	2025
Set out on pages	1-4						(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 [other than that disclosed on the attached page*] - 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 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.						
Signed:	<i>John McKeith</i>			Date: 17/2/2026			
Name:	JOHN McKEITH						
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland (ICAS)						
Address:	BK Plus 2 Marshall Place Perth PH2 8AH						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

William Steuart Benevolent Fund

Receipts and Payments Account for the year ended 25 December 2025

	2025	2024
Receipts		
Bank interest received gross	0.00	133.76
P. D Moncreiffe	786.00	0.00
Total Receipts	<u>£786.00</u>	<u>£133.76</u>
Payments		
BK Plus Limited fee for audit of accounts to 25/12/2023	120.00	
BK Plus Limited fee for audit of accounts to 25/12/2024	120.00	
McCash & Hunter fees to 25/12/2023	0.00	2,400.00
Eden Legal Fees	5,284.80	786.00
Surplus/Deficit	<u>-£4,738.80</u>	<u>£3,052.24</u>

All funds are restricted

MM

P.M.

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WILLIAM STEUART BENEVOLENT FUND

TRUSTEES ANNUAL REPORT AND ACCOUNT FOR YEAR ENDED 25/12/2025

Scottish Charity Number SC012882

Current Trustees

The Honourable P. D Moncreiffe

Mrs. Miranda Moncreiffe

Contact Address

c/o Eden Legal Limited

Solicitors

E3 Inveralmond Business Centre

6 Auld Bond Road

Perth

PH1 3FX

Governing Document

The Trust is governed by a Trust Deed which sets out the purposes and administration arrangements.

Charitable Purpose

To provide assistance to gentlemen and women in or about Perth in low circumstances and to help in the education of their children, by paying for their board or putting them out as apprentices or setting them up in business.

Activities and Achievements

There was no activity by the Trust during the year

Grants Policy

Grants made be made at the discretion of the Trustees

No application for grants was received in the period and no grants were made

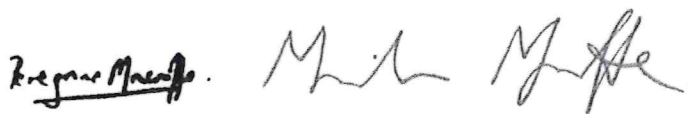
Trustees Remuneration and expenses

The Trustees did not receive any remuneration or expenses during the year

Reserves and Financial Review

The Trust held restricted funds of at the year end.

The Trustees consider that the funds held will enable the Trust to provide bursaries if applications are received



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26-01-2026

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Date

	2025	2024
Bank and cash in hand	7,206.31	10,258.55
Surplus/Deficit for year	4,738.80	3,052.24
	<u><u>£2,467.51</u></u>	<u><u>£7,206.31</u></u>
Reserves		
General Funds	<u><u>£2,467.51</u></u>	<u><u>£7,206.31</u></u>
Assets	<u><u>£2,467.51</u></u>	<u><u>£7,206.31</u></u>

Approved by the Trustees and signed on their behalf

Approved by the Trustees and signed on their behalf

Kregor Maclellan M. M. M. M.

Date _____

Date _____