

**The Rooney Plastic and Reconstructive Surgery Trust**

**Trustees' Report and Financial Statements**

**Year ended 31 August 2025**

**Charity no. SC043823**

**The Rooney Plastic and Reconstructive Surgery Trust**

**Year ended 31 August 2025**

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**The Rooney Plastic and Reconstructive Surgery Trust**

**Year ended 31 August 2025**

**Legal and Administrative information**

<b>Trustees</b>	Mr Mark S Butterworth Mr Patrick D Addison Mr Hilal Bahia Mrs Dominique Davidson Mr Luca Lancerotto
<b>Secretary</b>	Mr Hilal Bahia
<b>Scottish charity number</b>	SC043823
<b>Address</b>	Department of Plastic Surgery St John's Hospital Livingston West Lothian EH54 6PP
<b>Bankers</b>	Barclays Bank Plc Mayfair 1 Stanhope Gate London W1K 1AF
<b>Investment Advisors</b>	Barclays Wealth 11 Melville Crescent Edinburgh EH3 7LU
<b>Accountants</b>	David Marshall Associates CBC House 24 Canning Street Edinburgh EH3 8EG

**The Rooney Plastic and Reconstructive Surgery Trust**  
**Year ended 31 August 2025**

**Report of the Trustees**

The Trustees present their report for the year ended 31 August 2025.

**Objectives**

The objectives of the Trust are for the benefit of the public to promote research into the treatment of burns and research into plastic surgery techniques. The results of such research will be disseminated to the public. The Trust's objectives allow for such other charitable purposes as are incidental or conducive to the attainment of the primary objectives.

The Trust was established in 1997 under the terms of the Will of Mr William Rooney who died in 1995. He bequeathed the residue of his estate for the above objectives. In 2012 the Trustees decided to dissolve the Trust and reconstitute it in order to simplify administrative procedures. On 1 October 2013 all of the assets and liabilities were transferred to The Rooney Plastic and Reconstructive Surgery Trust a Scottish Charitable Incorporated Organisation (a SCIO).

**Trustees**

The Trustees are named on page 1 of these financial statements. The Trustees hold office for life unless they become physically or mentally incapable in which case they shall retire as a Trustee or be deemed to have retired and any one of them shall have the power to resign. In the event of the death of any Trustee and any Trustee resigning his/her appointment or for any reason being unable to continue acting as a Trustee, the remaining Trustees shall have the power to appoint any person to the office of Trustee whether by nomination or election.

The Trustees meet several times each year and consider investment advice from the investment advisor and to consider applications for awards.

The Trustees have appointed a chartered accountant to maintain the accounting records of the Trust and to advise them of the finances of the charity .

The Trustees also receive regular reports at their meetings on those matters which have an impact on their duties as Trustees.

Applications for awards are invited and reviewed by the Board of Trustees. The Trustees decide on the outcome of the application and in some cases may ask for relevant information or opinions from qualified third parties, in order to reach their decision.

Awards are made when the Board agrees that there is sufficient merit in the application and that it is in line with the objectives of the charity.

**Financial Review**

The incoming resources for the year amounted to £22 (2024: £0). Research grants totalling £22,334 (2024: £3,000) were awarded during the year, and Operating expenses were £2,708 (2024: £2,571). Investment gains for the year were £41,922 (2024: £45,907). The net surplus for the year was £16,903 (2024: £40,336).

## Report of the Trustees cont...

### Reserves Policy

The majority of the Fund's assets are invested in a range of equities and government securities. Investment decisions are taken on the advice of Barclays Wealth, Investment Advisors. The policy is for a moderate to higher risk investment policy with the aim of maintaining the capital value of the fund in real terms and producing an income that can be used to support suitable projects. The Funds are now invested in accumulation funds with Barclays Wealth. Any dividend and interest income is reinvested in the fund and therefore is included in the Investment gains figure shown in the Statement of Financial Activities on page 5 of the accounts.

Over the years the Trustees endeavour to spend the income from the fund on suitable projects consistent with the Trust's aims. The Trustees aim to continue with this policy and are actively seeking suitable projects.

### Funds

There are no restricted funds and the balance on the free funds is available to the Trustees to utilise in furtherance of the Trust's objectives.

### Related Parties

The Trustees are the only related parties and there are no related party transactions.

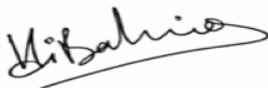
### Trustees' Responsibilities

Charity law requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Rooney Plastic and Reconstructive Surgery Trust and of the incoming resources and resources expended by the Trust for that period. In preparing those accounts the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is deemed inappropriate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with its Deed of Trust, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safe guarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### BY ORDER OF THE TRUSTEES



Mr Hilal Bahia  
Honorary Secretary  
1 May 2026

**The Rooney Plastic and Reconstructive Surgery Trust  
Year ended 31 August 2025**

**Report of the Independent Examiner to the Trustees**

We report on the accounts of the Rooney Plastic Surgery and Reconstructive Surgery Trust for the year ended 31 August 2025 which are set out on pages 5 to 9.

**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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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**

Our 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 we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention which gives us 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, and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 have not been met, or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Marshall Associates  
Chartered Accountants**

Edinburgh

Date: 1 May 2026

**The Rooney Plastic and Reconstructive Surgery Trust**

**Statement of Financial Activities for the year ended 31 August 2025**

	Notes	Year to 31/08/25 £	Year to 31/08/24 £
<b><u>Incoming resources</u></b>			
<b>Incoming resources from generated funds:</b>			
Investment income		-	-
Interest income		-	-
<b>Interest received on Dealing Acc:</b>		22	-
<b>Total incoming resources</b>		<u>22</u>	<u>-</u>
<b><u>Resources expended</u></b>			
Charitable donations	<b>2</b>	22,334	3,000
Costs of generating funds	<b>3</b>	1,508	1,371
Governance costs	<b>4</b>	1,200	1,200
<b>Total resources expended</b>		<u>25,042</u>	<u>5,571</u>
<b>Net incoming resources before other recognised gains/(losses)</b>		(25,019)	(5,571)
Investment gains /(losses)	<b>5</b>	41,922	45,907
<b>Net movement in funds</b>		<u>16,903</u>	<u>40,336</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		504,245	463,909
<b>Total funds</b>	<b>7</b>	<u><u>521,148</u></u>	<u><u>504,245</u></u>

The notes on pages 7 to 9 form part of the Financial Statements

The Rooney Plastic and Reconstructive Surgery Trust

Balance Sheet as at 31 August 2025

	Notes	£	31/08/2025 £	£	31/08/2024 £
Investments	5		483,550		483,080
<b>Current assets</b>					
Bank account		39,052		22,586	
		<u>39,052</u>		<u>22,586</u>	
<b>Creditors: amounts falling due within one year</b>	6	(1,454)		(1,421)	
		<u>(1,454)</u>		<u>(1,421)</u>	
<b>Net current assets</b>			37,598		21,165
			<u>37,598</u>		<u>21,165</u>
<b>Net assets</b>			<u>521,148</u>		<u>504,245</u>
<b>Accumulated funds</b>					
<b>Unrestricted funds</b>					
General funds	7		<u>521,148</u>		<u>504,245</u>

Approved by the Trustees on 1 May 2026 and signed on their behalf by;



**Mr Patrick D Addison**  
Trustee

Date: 1 May 2026

The notes on pages 7 to 9 form part of the Financial Statements

**The Rooney Plastic and Reconstructive Surgery Trust**  
**Year ended 31 August 2025**

**Notes to the Financial Statements**

**1 Accounting policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention, with the exception of investments which are included at market value, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and all accounting standards including the Charities SORP "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).

**1.2 Income Recognition**

Income from Investments is reinvested in the investment fund by the investment manager.

**1.3 Incoming resources**

Voluntary income is recognised when receivable. Investment income is credited upon receipt.

**1.4 Resources expended**

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of value added tax which cannot be recovered.

**1.5 Grants awarded**

The Trustees meet on a regular basis and all grant applications are considered on their own merit and must comply with the stated objectives of the Charity.

**1.6 Investments**

Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year. In order to spread any investment risk to the Trust's assets the Trustees also maintain a balance of funds in an interest bearing bank account.

**1.6 Unrestricted general funds**

These are funds which can be used in accordance with charitable objects at the discretion of the Trustees.

**The Rooney Plastic and Reconstructive Surgery Trust**  
**Year ended 31 August 2025**

**Notes to the Financial Statements (Cont'd)**

**2 Charitable donations**

	<b>31/08/2025</b>	<b>31/08/2024</b>
	£	£
Research grants & Other donations	22,334	3,000
	<u>22,334</u>	<u>3,000</u>

**3 Costs of generating funds**

	<b>31/08/2025</b>	<b>31/08/2024</b>
	£	£
Investments - Management fees	1,508	1,371
	<u>1,508</u>	<u>1,371</u>

**4 Governance cost**

	<b>31/08/2025</b>	<b>31/08/2024</b>
	£	£
Accountancy	1,200	1,200
Legal fees	-	-
	<u>1,200</u>	<u>1,200</u>

**5 Investment gains**

	<b>31/08/2025</b>	<b>31/08/2024</b>
	£	£
Market value at start of year	483,080	438,544
Additions at cost	-	-
Disposals	(41,453)	( 1,372 )
Investment gains/(loss)	41,922	45,907
Market value at end of year	<u>483,550</u>	<u>483,080</u>
Historical cost at year end	<u>337,356</u>	<u>356,388</u>

**6 Creditors: amounts falling due within one year**

	<b>31/08/2025</b>	<b>31/08/2024</b>
	£	£
Charitable grant	-	-
Accrued charges	1,454	1,421
	<u>1,454</u>	<u>1,421</u>

**The Rooney Plastic and Reconstructive Surgery Trust**  
**Year ended 31 August 2025**

**Notes to the Financial Statements (Cont'd)**

<b>7 Funds</b>	<b>At 1Sept 2024 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Investment (Loss)/Gain £</b>	<b>At 31 Aug 2025 £</b>
General funds	504,245	22 -	25,042	41,922	521,148

The trust has no restricted funds.

**8 Related parties**

There were no transactions with related parties during the year.

