

CHARITY REFERENCE NUMBER - SC011892

THE ROY MILLER CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Reference and Administrative Information

Charity Name: The Roy Miller Charitable Trust

Charity Registration Number: : SC011892

Trustees

List of trustees who served at any time during the year up to the signing of the accounts:

Mr R. Graeme Miller	Chairperson
Mrs Christine M. Baxter	Secretary

Independent Examiner

Mr Craig I Archibald
6 Almondhill Cottages
Kirkliston
EH29 9EQ

Bankers

Bank of Scotland
38 St Andrew Square
Edinburgh
EH2 2YR

Contact Address

Mrs C. M. Baxter
9 Echline Grove
South Queensferry
Edinburgh
EH30 9RU

Trustees' Annual Report For the Year to 31 March 2026

i. Recruitment and Appointment of Trustees

The current trustees have all been appointed as members of the Miller family and any future appointments will be made at the discretion of the group of trustees.

ii. Governing Document

The Trust deed sanctions payments to individuals " considered to be in necessitous circumstances " and also donations " to recognised charitable bodies ".

iii. Objectives and Activities

The main activity of the Trust has been to make payments to organisations or individuals engaged primarily in work of a religious and or community nature. During the past year, in a very modest way the trust has supported an outdoor centre, a youth organisation, an agency for the homeless and Armed Forces Christian Fellowships. Finally, the trustees have shared on a small scale in the distribution of religious literature.

iv. Plans for the Future

In future years the trustees hope to consolidate and extend the above support to organisations and individuals. In particular, the trustees will consider extending support to Christian Youth Camps / Missions and organisations which support the homeless.

v. Financial Review

The surplus for the year was £436.14 primarily linked to increased receipts from investments over purchases of £24589.67 and after taking into account a substantial one off payment of £20000 to the Abernethy Christian Outdoor Centre special project. Overall donations increased from £9467 to £28940 reflecting the previous notification that donations will be considered above current income levels linked to capital funds being in a healthy position.

Despite the higher level of receipts linked to investment sales the value of investments in the trust only marginally decreased in 2025/26 from £240260 to £236922 (1.4%) None of the trustees has received remuneration or expenses for their services .

vi. Reserves

The reserves will also enable the trustees to maintain regular giving to beneficiaries where applicable even if there were to be a significant drop in income from investments

vii. Statement of Trustees Responsibilities

The trustees must prepare accounts which give sufficient detail to enable an appreciation of the transactions of the Trust during the financial year . The charity trustees are also responsible for keeping proper accounting records, which must reflect the current financial position of the charity. This must be done to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees are also responsible for safeguarding the assets of the Trust and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:

Mr R Graeme Miller Chairperson



2.9.26.

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Roy Miller Charitable Trust

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 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 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 connection with my examination, no matter has come to my attention :

- 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 Regulations, and

~ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Craig I Archibald
6 Almondhill Cottages
Kirkliston
EH29 9EQ

Date 2/9/26

THE ROY MILLER CHARITABLE TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2025 £
Receipts			
Receipts from investments			
Investment income-Brewin Dolphin		6,338.14	6,377.74
Brewin - Bank interest		101.55	115.98
		<u>6,439.69</u>	<u>6,493.72</u>
Proceeds from sale of investments		<u>49,673.47</u>	<u>36,450.64</u>
Total receipts		<u>56,113.16</u>	<u>42,944.36</u>
Payments			
Costs of generating income			
Brewin Dolphin Management Fee		1,448.22	1,462.68
Bank Charges		5.00	-
Payments for charitable activities			
Donations to organisations and individuals	1	28,940.00	9,467.00
Governance costs			
Independent examiner's fee	3	200.00	193.00
		<u>30,593.22</u>	<u>11,122.68</u>
Purchase of investments		<u>25,083.80</u>	<u>35,887.02</u>
Total payments		<u>55,677.02</u>	<u>47,009.70</u>
(Deficit)/Surplus for year		<u>436.14</u>	<u>(4,065.34)</u>

All funds are unrestricted

THE ROY MILLER CHARITABLE TRUST

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Bank and cash in hand			
Opening balances		9,925.02	13,990.36
Surplus/(Deficit) for year		436.14	(4,065.34)
Cash and Bank Balances at end of year	2	<u>10,361.16</u>	<u>9,925.02</u>
Investments			
5290 Blackrock Fund Mgr Cont Eur Inc D		11,363.00	10,488.00
4260 BNY Mellon FD Mgr Asian Inc Instl		6,391.00	4,940.00
1481 Invesco FD Mgr Invesco Asian UK Z		5,068.00	4,049.00
3150 Tritax Big Box REI		4,451.00	4,423.00
4000 The Renewables INF		2,556.00	3,024.00
1161 Shares II PLC		5,584.00	5,683.00
2025-77 24 Global Cooperate Bond		-	6,470.00
151 Vanguard Inv Serv		13,095.00	13,182.00
2975 HICL Infrastructure URD		3,528.00	3,350.00
325 Scot Mort Inv Trust Ord		3,871.00	3,066.00
539 (2025-817) Brown Advisory FDS US Sustainable Growth		9,346.00	14,430.00
229 (2025-319) Vanguard Funds PLC S and P 500 units GTF		21,145.00	25,969.00
8493 (2025-5000) Ninety One FD Mgrs Diversifed Inc		7,802.00	4,541.00
1000 UK Govt 4.125% 22.7.30		3,456.00	3,398.00
9406 (2025-4000) RLUM Ltd RL Sustnable LDRS TST Inc		11,645.00	10,656.00
2918 (2025-4245) T Bailey Fund Serv TB Evenlode Inc		6,893.00	10,880.00
(2025-192) Robeco Cap Growth Bond		-	17,524.00
2528 Fidelity UCITS		22,641.00	20,123.00
240 (2025-398) I Shares Physical Metals PLC		16,284.00	18,682.00
843 I Shares v PLC MSCI World Energy		6,490.00	4,789.00
(2025-4287) UK Govt Stock 2% (7.9.25)		-	4,246.00
11,110 (2024 - 6063) UK Govt Stock4.5% 7.9.34		10,894.00	11,031.00
3777 UK Govt Stock4.25% 7.12.27		3,772.00	3,802.00
299 Vanguard Funds PLC FTSE100 ETT		13,239.00	11,158.00
8925 WS Ruffer Mgd Funds		9,564.00	8,917.00
11222 (2025- 249) HSBC - GFTS PLC Nas Glob		10,487.00	2,505.00
2879 Fidelity Inv Fund		6,560.00	5,400.00
3604 Blackrock FD Mgr BR CIF		3,613.00	3,534.00
4738 UKGovt Stock 4.75%(7.12.38)		4,570.00	
77 24 Inv Funds Corp Bond		6,443.00	
89 X Trackers PLC SandP EW UCITS		6,171.00	
		<u>236,922.00</u>	<u>240,260.00</u>
Net Assets		<u>247,283.16</u>	<u>250,185.02</u>

All funds are unrestricted

Approved by the Trustees on

2.9.26 2025 and signed on their behalf



R. Graeme Miller
Chairperson



Christine M Baxter
Secretary

THE ROY MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
1 Donations to organisations and individuals		
Abernethy Christian Outdoor Centre	2,282.00	2,205.00
Abernethy Christian Outdoor Centre special project	20,000.00	600.00
Bethany Christian Trust	160.00	155.00
The Scottish Bible Society	137.00	133.00
Fischy Music	229.00	221.00
The Gideons (now "Good News for Everyone")	275.00	265.00
Scripture Union, Scotland	1,940.00	1,875.00
Scripture Union, Scotland special project	3,000.00	3,000.00
Edinburgh City Mission	137.00	133.00
Edinburgh City Mission - last year but cashed this yer	0.00	126.00
Salvation Army	390.00	377.00
The Armed Forces Christian Union	390.00	377.00
	28,940.00	9,467.00
2 Bank and Deposit Accounts balances at year end		
Bank of Scotland	4,854.65	4,999.65
Brewin Dolphin Income Account	517.38	800.66
Brewin Dolphin Cash Deposit Account	4,989.13	4,124.71
	10,361.16	9,925.02
3 Donation to charity nominated by Independent Examiner		
water aid	0	193
KCC	200	0