

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of The Savitri Tuli Foundation Trust

Registered charity number SC045654

On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	February	2024		31	January	2025

Set out on pages

(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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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*]

1. 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

2. to which, in my opinion, attention should be drawn in order to enable a proper examination of the accounts to be reached.

Signed:
Name:

Date: 28th August 2025

Relevant professional qualification(s) or body (if any):

Address:

*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



Trustees' Annual Report for the period								
Period start date			Period end date					
From	Day	Month	Year	To	Day	Month	Year	
	1	Feb	2024		31	Jan	2025	

Office of the Scottish Charity Regulator

Reference and administration details

Charity name The Savitri Tuli Foundation

Other names charity is known by

Registered charity number SC045654

Charity's principal address 7 Coates Crescent
Edinburgh

Postcode EH3 7AL

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Savitri Tuli Foundation is a Scottish Charitable Incorporated Organisation.

The structure of the organisation consists of the charity trustees who are also the organisation's only members and comprise the organisation's board.

Trustee recruitment and appointment

Charity Trusteeship is open to any person aged 18 or over who subscribes to the Objects and purposes of the organisation and wishes to see them fulfilled and is approved by the Board.

Objectives and activities

Charitable purposes

To provide direct or indirect financial support to charitable projects, schemes and/or ventures which seek, in any way, to improve the lives of disadvantaged or deprived children living in the UK and/or Ireland and/or India.

Summary of the main activities in relation to these objects

We provided financial support to [REDACTED] and Vocational Rehabilitation Training Centre in India.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We provided support for families providing foster care to children in India. We also provided beds and equipment for the Dispensary of Vocational Rehabilitation Training Centre in India.

Financial review

Brief statement of the charity's policy on reserves

The reserves are unrestricted and are available to spend in order to provide direct or indirect financial support to charitable projects.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair) Chair

Date 28th August 2025

Receipts and payments accounts						
For the period from				to		
	1	February	2024		31	January

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-				-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	-	-	-	-	-	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,113				6,113	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	817				817	
					-	
A3 Sub total	6,930	-	-	-	6,930	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,930	-	-	-	6,930	-
Net receipts / (payments)	(6,930)	-	-	-	(6,930)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(6,930)	-	-	-	(6,930)	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
1 Cash funds	Cash and bank balances at start of year	19,077				19,077	
	Surplus / (deficit) shown on receipts and payments account	(6,930)				(6,930)	
						-	
						-	
	Cash and bank balances at end of year	12,147	-	-	-	12,147	-

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
3 Other assets					
		Total		-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Contingent liabilities				
	Total		-	-

signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
[Redacted Signature]	[Redacted Name]	27 August 2025

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-		-	
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	1,822				1,822	
	1,200				1,200	
	460				460	
	576				576	
	863				863	
	962				962	
	229				229	
					-	
					-	
					-	
Total	6,113	-	-	-	6,113	-

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total					-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total					-	-
Total receipts					-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	6,113				6,113	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Bank charges	817				817	
Sub total	6,930				6,930	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total					-	-
Total payments	6,930				6,930	
Net receipts / (payments)	(6,930)				(6,930)	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,930)				(6,930)	

Nature and purpose of funds