

Charity No: SC050768

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

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THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE INFORMATION

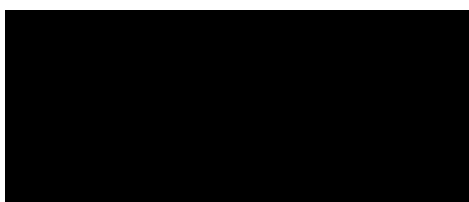
Charity Name: The Jonathan Cartmell Miller Charitable Trust

**Registered Office and
Operational Address:**



Charity Registration Number: SC050768

Trustees:



Independent Examiner:

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers:

Coutts & Co
440 Strand
London
WC2R 0QS

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their annual report and financial statements of the charity for the year ended 28 February 2025. The legal and administrative information on page one forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and 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).

Structure, governance and management

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 11 February 2021.

The structure of the organisation consists of the charity trustees who are the organisations only members and comprise the organisations board. Each trustee has a duty, in exercising functions as a charity trustee to act in the in the interests of the organisation and:

- **Seek in good faith** to ensure the organisation acts in a manner which is consistent with its aims and objectives.
- **Act with care** and diligence expected of persons who manage the affairs of others.
- **In circumstances** where conflict of interests arises trustees must put the interests of the organisation before the other party.
- **Ensure that** all trustees comply with any direction or duty imposed under the Charities and Trustee Investment (Scotland) Act 2005.

Trustee recruitment & appointment

No recruitment or termination of Trustees has occurred in the year.

Should it be required, the Trust would seek to appoint new Trustees who would be able to demonstrate a genuine interest in the ethos of the organisation and perhaps show willingness to expand fund raising activities.

Objectives and Activities

██████████ as retired owner of Central Car Auctions has, for many years, supported a number of charitable organisations especially in terms of hospice and end of life care and the creation of the Charitable Trust will continue this ethos. In 2022 in recognition of his charitable works ██████████ as awarded a British Empire Medal. The Charity will continue to support and advance the foregoing and the stated purposes are to:

Prevent or relive poverty by providing funding for care and support to vulnerable children and adults primarily in, but not exclusively, the West of Scotland.

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

Objectives and Activities (continued)

To assist those in need regardless of age, ill health, disability, financial or other hardships in particular children or those requiring end of life care.

Achievements and performance

During the year the Trust has supported a number of Charities/Organisations as noted below:

The Butterfly Trust £3,000 provides social and psychosocial support for people living with Cystic Fibrosis across Scotland.

Ayrshire Hospice £850 which is committed to improving the lives of those affected by life-limiting illness in the Ayrshire area.

St Andrews Hospice £5,000 provides specialist palliative care and general grants were made including sponsorship of the Annual Ball.

Kilbride Hospice £14,050 a general grant was provided to the Hospice, based in East Kilbride which provides specialist palliative care to patients with life limiting progressive illnesses.

Cash for Kids £13,000 a general grant was provided to support children and young families affected by poverty, abuse, neglect. Life limiting illness and those who have additional needs.

Prince and Princess of Wales Hospice £5,000 a general grant was made to this highly regarded organisation.

Erskine Veterans Hospital £10,000 offers a blend of care, compassion for veterans to assist the next chapter in their lives.

Life Care £3,000 provides support for those living with dementia, who are frail, isolated, lonely, with decreasing mental and physical wellbeing.

West Kilbride Kickers £2,000 provide fun participation sessions for 3 to 5 year olds and is affiliated to the SFA and is thought to be a first step in participatory sport.

Financial Review

The Charity had a donation of £50,000 from [REDACTED] during the year (2024: £Nil), who has committed to continued support.

Total expenditure for the year was £58,094 (2024: £74,745), resulting in a deficit as the year end of £8,094 (2024: deficit of £74,745). Total funds at the year end were £40,282 (2024: £48,376), all of which was unrestricted.

The Trust will continue to be supported by [REDACTED] and will seek to keep financial balances no less than £30,000 at all times. The Trust had general free reserves of £40,282 at the year end 28 February 2025 therefore meet target levels.

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

Plans for Future Periods

The Trust has continued beyond the financial year in its support of three separate Hospices and organisations supporting children with issues of ill health or deprivation and will going forward continue to support and maintain the ethos of the Charity.

The Trust recognises, through [REDACTED] specific support, that it is the responsibility of those who can assist, to support those parts of society less fortunate.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

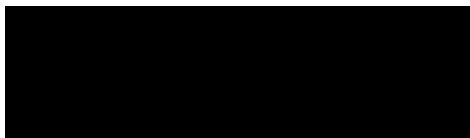
. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:



Date: 4 April 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE JONATHAN CARTMELL MILLER CHARITABLE TRUST FOR THE YEAR ENDED 28 FEBRUARY 2025

I report on the accounts of the charity for the year ended 28 February 2025, which are set out on pages 6 to 12.

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 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

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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects 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 8 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 understanding of the accounts to be reached.



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 4 April 2025

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 28 FEBRUARY 2025

(Including an Income and Expenditure account)

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	50,000	-	50,000	-	-	-
Total Income		50,000	-	50,000	-	-	-
Expenditure on:							
Charitable activities	5	58,094	-	58,094	74,745	-	74,745
Total Expenditure		58,094	-	58,094	74,745	-	74,745
Net (expenditure) for the year		(8,094)	-	(8,094)	(74,745)	-	(74,745)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(8,094)	-	(8,094)	(74,745)	-	(74,745)
Funds reconciliation							
Total funds brought forward	10	48,376	-	48,376	123,121	-	123,121
Total Funds carried forward	10	40,282	-	40,282	48,376	-	48,376

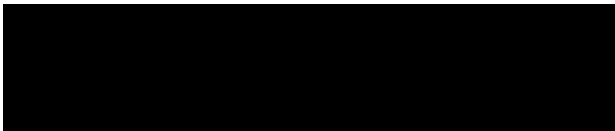
The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST
BALANCE SHEET AS AT 28 FEBRUARY 2025

	Note	Total Funds 2025	Total Funds 2024
Current assets:			
Cash at bank and in hand		42,460	50,452
Total Current Assets		42,460	50,452
Liabilities:			
Creditors falling due within one year	9	(2,178)	(2,076)
Net Current assets		40,282	48,376
Net assets		40,282	48,376
The funds of the charity:			
Restricted income funds	10	-	-
Unrestricted funds	10	40,282	48,376
Total charity funds		40,282	48,376

Approved by the trustees and signed on their behalf by:



Date: 4 April 2025

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 10.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs;
- Other Expenditure includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time spent. The allocation of support and governance costs is analysed in note 6.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. Accounting Policies (continued)

2. Legal status of the charity

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

During the year one trustee donated a total of £50,000 to the charity (2024: £Nil).

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £Nil). There were no trustees expenses paid out to trustees in the year (2024: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity in the year (2024: Nil).

4. Income from donations and legacies

	2025 £	2024 £
Donations	50,000	-
	<u>50,000</u>	<u>-</u>

5. Analysis of expenditure on charitable activities

	2025 Principal Activity £	2025 Total £	2024 Principal Activity £	2024 Total £
Grants paid (note 7)	55,900	55,900	72,600	72,600
Sundry Costs	16	16	51	51
Governance costs (note 6)	2,178	2,178	2,094	2,094
	<u>58,094</u>	<u>58,094</u>	<u>74,745</u>	<u>74,745</u>

6. Allocation of governance costs

	2025 £	2024 £
Governance costs:		
Independent examiners remuneration	2,178	2,094
	<u>2,178</u>	<u>2,094</u>

7. Analysis of grants

	2025 Grants to institutions £	2025 Total £	2024 Grants to institutions £	2024 Total £
Principal activity	55,900	55,900	72,600	72,600
Total	<u>55,900</u>	<u>55,900</u>	<u>72,600</u>	<u>72,600</u>

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

7. Analysis of grants (continued)

Grants to institutions:

	Total 2025 £	Total 2024 £
Ayrshire Hospice	850	7,200
Cash for Kids	13,000	16,500
DEBRA	-	25,000
Erskine Veterans Hospital	10,000	-
Kilbryde Hospice	14,050	900
Life Care	3,000	-
Personal Safety Centre	-	1,000
Prince and Princess of Wales Hospice	5,000	-
Rainbow Valley	-	7,000
St Andrew's Hospice	5,000	5,000
The Butterfly Trust	3,000	-
West Kilbride Kickers	2,000	-
	-	10,000
	55,900	72,600

8. Net income/(expenditure) for the year

This is stated after charging:

Independent Examiners' Fees

2025 £	2024 £
2,178	2,094

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,178	2,076
	2,178	2,076

10. Analysis of charitable funds

2024 Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
General Funds	123,121	-	(74,745)	-	48,376
Total unrestricted funds	123,121	-	(74,745)	-	48,376

THE JONATHAN CARTMELL MILLER CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

10. Analysis of charitable funds (continued)

2025 Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
General Funds	48,376	50,000	(58,094)	-	40,282
Total unrestricted funds	48,376	50,000	(58,094)	-	40,282

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

11. Net assets over funds

2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Bank & Cash	50,452	-	50,452
Current liabilities	(2,076)	-	(2,076)
	<u>48,376</u>	<u>-</u>	<u>48,376</u>
2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Bank & Cash	42,460	-	42,460
Current liabilities	(2,178)	-	(2,178)
	<u>40,282</u>	<u>-</u>	<u>40,282</u>