



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	29	August	2023		28	August	2024

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	11,349				11,349	10,084
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Bank interest	1,029				1,029	370
<b>A1 Sub total</b>	<b>12,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,378</b>	<b>10,454</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets			416,203		416,203	138,957
Proceeds from sale of investments			-		-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>416,203</b>	<b>-</b>	<b>416,203</b>	<b>138,957</b>
<b>Total receipts</b>	<b>12,378</b>	<b>-</b>	<b>416,203</b>	<b>-</b>	<b>428,581</b>	<b>149,411</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs			1,465		1,465	1,929
Trust management fees	3,517				3,517	1,727
Grants and donations	41,223		-		41,223	-
Bank charges	-		-		-	18
Cash management fees	33				33	12
Governance costs:					-	
Audit / independent examination	780				780	780
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>45,553</b>	<b>-</b>	<b>1,465</b>	<b>-</b>	<b>47,018</b>	<b>4,466</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments			404,358		404,358	124,662
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>404,358</b>	<b>-</b>	<b>404,358</b>	<b>124,662</b>
<b>Total payments</b>	<b>45,553</b>	<b>-</b>	<b>405,823</b>	<b>-</b>	<b>451,376</b>	<b>129,128</b>
<b>Net receipts / (payments)</b>	<b>(33,175)</b>	<b>-</b>	<b>10,380</b>	<b>-</b>	<b>(22,795)</b>	<b>20,283</b>
<b>A5 Transfers to / (from) funds</b>	<b>29,875</b>		<b>(29,875)</b>		<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>(3,300)</b>	<b>-</b>	<b>(19,495)</b>	<b>-</b>	<b>(22,795)</b>	<b>20,283</b>

## Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	13,361		23,125		36,486	
	Surplus / (deficit) shown on receipts and payments account	(3,300)		(19,495)		(22,795)	
						-	
						-	
	Cash and bank balances at end of year	10,061	-	3,630	-	13,691	
	(Agree balances with receipts and payments account(s))						
		16,204					
		20,282					
		36,486					
		-	1				

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Investment portfolio	Expendable Endowment	414,209	381,918
		Total	414,209	381,918

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total			

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Investment management	Expendable endowment		
	Independent Examiner's fees	Expendable endowment		
	Administrative services	Expendable endowment		
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

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

Signature

Print Name

Date of  
approval



## Section C Notes to the Accounts

### C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Expendable endowment funds are those which are required to be invested to produce income but which may be transferred to unrestricted funds at the discretion of the trustees in order that they may be expended in furtherance of the charity's objectives.

Unrestricted income funds are available for use at the discretion of trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)



Authority under which paid

£

### C3b Trustee remuneration - details


### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)



### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Ludlow Trust Company Limited	Trust management fess (VAT inclusive)	3,517	0

### C6 Other information

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	29	August	2023	To	28	August	2024

Reference and administration details

Charity name	The Robertson Charitable Trust		
Other names charity is known by			
Registered charity number	SC028285		
Charity's principal address	Ludlow Trust Company Limited		
	1 <sup>st</sup> Floor, Tower Wharf		
	Cheese Lane		
	Bristol	PostcodeBS2 0JJ	

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	Ludlow Trust Company Limited			
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

Declaration of Trust dated 28 August 1998 as amended 3 September 1998

Trustee recruitment and appointment

New trustees are appointed by the existing trustees.

## Objectives and activities

### Charitable purposes

The charity's objectives are to apply the capital or the income of the trust;

a) To or for the benefit of such or more of the following charitable institutions namely;

i) Help the Aged

ii) Elpis

iii) The Baptist Missionary Society

iv) Such charitable institution as may be selected by the trustees and based on carrying out its activities generally within the Edinburgh and Lothian area in connection with research into, concern with or the care, treatment or alleviation or relief of epilepsy.

b) To or for the benefit of such one or more charitable institution or charitable institutions as the trustees in their uncontrollable discretion may select provided always that the charitable institutions or institutions in question shall generally operate in similar charitable areas and with the same general purposes as the four charitable institutions hereinbefore specifically enumerated or

c) In implementing or assisting to implement any charitable purposes which the trustees in their uncontrollable discretion may from time to time by minute resolve upon.

### Summary of the main activities in relation to these objects

During the year under review the charity made grants of £13,741 to each of the following:

Age UK

ELPIS

The Baptist Missionary Society

In determining the activities undertaken the trustees have had regard to the Office of Scottish Charity Regulator's guidance on public benefit.

## APPENDIX 1

## Achievements and performance

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



## Financial review

### Brief statement of the charity's policy on reserves

At the end of the accounting year the charity had free reserves amounting to £10,061 (2023: £13,361).

In addition to the free reserves the charity has bank balances of £3,630 (2023: £23,125) and investments of £414,209 within the expendable endowment fund.

The Trustees pursue a policy of maintaining a free reserve available to be spent in the furtherance of the charity's objectives, as well as covering future needs, opportunities, contingencies and risks.

### 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)		
Date		

## **Independent Examiner's Report to the Trustees of The Robertson Charitable Trust**

I report on the accounts of the charity for the year ended 28<sup>th</sup> August 2024 which are set out on pages 1 to 2.

### **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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
  - 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 understanding of the accounts to be reached.



ACCA

KJF Accounting Ltd, 17 Sheringham Avenue, Southgate, London N14 4UB

Date: 14<sup>th</sup> May 2025

