# Mrs Eliza Young Imrie's Charitable Trust

## Annual Report and Accounts

## For year ended 5 April 2026

## Charity Number SC002709

# Mrs Eliza Young Imrie's Charitable Trust
# Annual Report

## For year ended 5 April 2026

**Charity Name**
Mrs Eliza Young Imrie's Charitable Trust

**Charity Number**
SC002709

**Principal Office**
16 Heriot Row
Edinburgh
EH3 6HR

**Trustees**
Miss Sara Alicia Smith
Stephen Martin Blane (Resigned 5th May 2025)
Mrs Alison Murray Grandison (Appointed 5th May 2025)

**Contact Address**
Urquharts
16 Heriot Row
Edinburgh
EH3 6HR

**Investment Managers**
RBC Brewin Dolphin
Sixth Floor, Atria One
144 Morrison Street
Edinburgh
EH3 8BX
(Resigned 19th February 2026)

**Independent Examiner**
James S Baird
16 Greenhill Park
Edinburgh
EH10 4DW

**Mrs Eliza Young Imrie's Charitable Trust**
**Annual Report**

**For year ended 5 April 2026**

## Governing Document

Trust Disposition and Settlement by the late Mrs Eliza Young Imrie dated 19th December 1949.

## Charitable Purposes

To alleviate the conditions of life of blind people in Scotland.
The Trustees provide grants to charitable organisations who deal directly with the blind.

## Activities and Achievements

During the year the Trustees decided to award three grants totalling £3,000. (2025 £2,000)
The Trustees are not committed to any regular awards and will continue to assess in the coming year any appeals that they receive from suitable organisations.

## Reserves

There was a surplus of £143,397 for the year. (2025 surplus £1,175)
The larger than normal surplus was due to the sale of the investments held by the Trust following the resignation of RBS Brewin Dolphin as investment manager following an an increase to their minimum investment threshold for charity clients.
As at close of the account the funds were held on deposit whilst the Trustees consider a suitable vehicle for reinvestment of the funds.
The Trust assets of £146,523 are adequate to fulfil the charities obligations. (2025 £127,711)

## Trustees Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the year.

Approved by the Trustees and signed on their behalf

Sara A. Smith — Miss Sara Alicia Smith

02/10/26 — Date

## Mrs Eliza Young Imrie's Charitable Trust
## Statement of Receipts and Payments

### For year ended 5 April 2026

| | note | 2026 | 2025 |
|---|---|---|---|
| **Receipts** | | | |
| *Interest and Investment Income* | | | |
| Investment income | 1 | £3,635.00 | £3,784.00 |
| Bank interest | 2 | 112.00 | 69.00 |
| | | £3,747.00 | £3,853.00 |
| *Other incoming resources* | | | |
| Sale of investments | | 146,118.00 | 18,316.00 |
| **Total receipts** | | £149,865.00 | £22,169.00 |
| **Payments** | | | |
| *Grants and Donations Made* | | | |
| Grants awarded | 3 | £3,000.00 | £2,000.00 |
| *Investment management costs* | | | |
| Investment management costs | 3 | 1,492.00 | 1,293.00 |
| *Governance costs* | | | |
| Legal costs | 3 | 1,976.00 | 1,356.00 |
| | | £6,468.00 | £4,649.00 |
| *Other expenditure* | | | |
| Purchase of investments | | 0.00 | 16,345.00 |
| **Total Payments** | | £6,468.00 | £20,994.00 |
| **Surplus/(Deficit) for the year** | | £143,397.00 | £1,175.00 |

All funds are unrestricted

## Mrs Eliza Young Imrie's Charitable Trust
## Statement of Balances

### As at 5 April 2026

| | 2026 | 2025 |
|---|---|---|
| **Bank and cash in hand** | | |
| Opening balances | £3,126.00 | £1,951.00 |
| Surplus/(deficit) for year | 143,397.00 | 1,175.00 |
| Closing Balances | £146,523.00 | £3,126.00 |
| **Reserves** | | |
| General funds | £146,523.00 | £3,126.00 |
| **Assets** | | |
| Investments at Market Value | £0.00 | £124,585.00 |
| **TOTAL ASSETS** | £146,523.00 | £127,711.00 |

Approved by the Trustees and signed on their behalf

Sara A Smith — Miss Sara Alicia Smith

02/10/26 — Date

## Mrs Eliza Young Imrie's Charitable Trust
## Notes to the accounts

### For year ended 5 April 2026

### 1 Investment income

| | 2026 | 2025 |
|---|---|---|
| UK Equities | £618.00 | £563.00 |
| Unit Trusts and OEICS | 1,012.00 | 1,105.00 |
| UK Fixed Interest | 271.00 | 300.00 |
| Overseas Securities | 1,734.00 | 1,816.00 |
| | £3,635.00 | £3,784.00 |

### 2 Bank interest

| | 2026 | 2025 |
|---|---|---|
| Bank of Scotland Special Client Account Interest | £71.00 | £18.00 |
| RBC Brewin Dolphin Deposit Account Interest | 41.00 | 51.00 |
| | £112.00 | £69.00 |

### 3 Charitable expenditure

*Grants and Donations Made*

The following grants were awarded during the year ended 5th April 2025

| | |
|---|---|
| Deafblind Scotland | £1,000.00 |
| Living Paintings | 1,000.00 |
| Macular Society | 1,000.00 |
| | £3,000.00 |

| *Investment management costs* | 2026 | 2025 |
|---|---|---|
| RBC Brewin Dolphin, portfolio management fees | £1,492.00 | £1,293.00 |

| *Governance costs* | 2026 | 2025 |
|---|---|---|
| Registers of Scotland, registration dues of Deed of Assumption incorporating Minute of Resignation | £20.00 | |
| Urquharts, professional charges for the administration of the Trust | 1,956.00 | £1,356.00 |
| | £1,976.00 | £1,356.00 |

No remuneration was paid directly to any of the Trustees although Miss Sara Smith and Mrs Alison Grandison are Partners of Urquharts.

**Independent Examiner's Report to the Trustees of Mrs Eliza Young Imrie's Charitable Trust**
I report on the accounts of the charity for the year ended 5th April 2026 which are set out on pages 3 to 5.

**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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

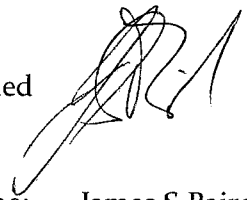
**Independent examiner's statement**
In the course of my examination, no matter has come to my attention

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 (as amended), and

   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

   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.

Signed 

Name: James S Baird

Relevant Professional qualification/professional body: LLB, Dip LP,

Address: 16 Greenhill Park
Edinburgh
EH10 4DW

Date: 7/10/2026