

THE ALICE LITTLER MEMORIAL TRUST

Scottish Charity Registered Number: SC010063

Financial Statement for the Year Ended 31 December 2025

<u>INCOME</u>	£	£	2024 £
Fishings			
Annual Rent	4,200.00		3,900.00
Donations for Permits	<u>0.00</u>		<u>640.00</u>
		4,200.00	4,540.00
Refund of Legal Fees	81.00		-
		81.00	
Bank Interest			
Business Instant Account	53.77		84.59
Fixed Term Deposit	<u>970.93</u>		<u>1,055.50</u>
		1,024.70	
Total Income		<u>5,305.70</u>	<u>5,680.09</u>

EXPENDITURE

Insurance	148.91		114.54
Grant - Aberlour Community Association	700.00		600.00
Grant - Aberlour Tennis Club	4,200.00		-
Grant - Aberlour Senior Citizens			1,800.00
Total Expenditure		<u>5,048.91</u>	<u>2,514.54</u>
Surplus of Income for the Year		256.79	3,165.55

Opening Balances as at 1 January 2025

Treasurers Account	1,125.46		500.00
Business Bank Instant Account	5,996.99		4,512.40
Fixed Term Deposit	<u>31,055.50</u>		<u>30,000.00</u>
		38,177.95	
		<u>38,434.74</u>	<u>38,177.95</u>

Closing Balances as at 31 December 2025

Treasurers Account	357.55		
Business Bank Instant Account	6,050.76		
Fixed Term Deposit	<u>32,026.43</u>		
		<u>38,434.74</u>	

Treasurer Deanne Forbes
Chair _____

Date 14/5/26
Date _____

I have examined the Books and Financial Records with supporting vouchers and confirm that the above is an accurate record of transactions.

Examiner: Donna Harper

Date 22/7/26

The Alice Littler Memorial Trust

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Independent Examiner's Report on the Accounts

For the Year Ended 31 December 2025

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.

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:
 - a) To keep Accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment Act 2005 and Regulation 4 of the 2006 Accounts Regulations, and
 - b) To prepare Accounts which accord with the Accounting Records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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: Donna Harper

Date: 22/7/26

Name: Donna Harper

Professional Qualifications (if any): CA (Chartered Accountant)

Address: Whitewreath Lodge
Glen Elgin Road
Longmorn
Elgin
IV30 8SZ

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Treasurer's Report

Financial Year Ended 31 December 2025

Fishing Rent was £4,200 having been reviewed for the 2025, 2026 and 2027 Seasons at this level. There was no income from Permits this year, compared with £640 last year. Bank interest received decreased by £31 to £1,025 due to the slight decrease in interest rates.

During the year an application for funding of £700 was received from the Aberlour Community Association Gardening Volunteers for financial assistance towards the cost of annual bedding plants for the village displays. There was also an application for funding from the Aberlour Tennis Club towards the cost of a battery-operated ball thrower, notice board and court score boards and the sum of £4,200 was awarded towards this. These were both thought to be worthwhile causes, and funding was provided to them.

The only other item of expenditure was for the combined insurances which increased by £34 to £149.

We ended the year with funds of £38,434.74, which is a healthy balance.



Diane Forbes ATT
Treasurer

14 May 2026