

**ELCHO PLACE TRUST**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2025**

**Charity Number SC034573**

**GIBSON MCKERRELL BURROWS LIMITED**

Chartered Accountants  
28 Rutland Square  
Edinburgh  
EH1 3BW

**ELCHO PLACE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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# ELCHO PLACE TRUST

## TRUSTEES AND PROFESSIONAL ADVISERS

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|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Registered charity name</b> | Elcho Place Trust                                                                                                                                                  |
| <b>Charity number</b>          | SC034573                                                                                                                                                           |
| <b>Principal address</b>       | 9 Saltcoats Road<br>Gullane<br>East Lothian<br>EH32 2AQ                                                                                                            |
| <b>Trustees</b>                |                                                                                   |
| <b>Independent examiner</b>    | <br>Gibson McKerrell Burrows Limited<br>28 Rutland Square<br>Edinburgh<br>EH1 2BW |

# **ELCHO PLACE TRUST**

## **TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025**

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The trustees have pleasure in presenting their report and the unaudited financial statements of the trust for the year ended 31 March 2025.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### **THE TRUSTEES**

The trustees who served the trust during the period were as follows:



### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust and its purposes and administration arrangements are set out in its trust deed dated 23 October 2003. It's registered charity number is SC034573.

Members of the local assembly are selected to become the charity's trustees, and are chosen from those members of the church who are considered to have the appropriate gifts and skills.

### **OBJECTIVES AND ACTIVITIES**

The objects of the trust are the advancement of the Christian faith in the local community and supporting Christian work throughout the United Kingdom and in other countries.

The main activities in relation to these objects are the provision of worship and activities for all ages. In addition, the charity makes grants to individuals and organisations that are in need or advances the Christian faith in their community.

### **ACHIEVEMENTS AND PERFORMANCE**

In total, during the year the trust paid out grants totalling £12,810, to assist eight institutions and three individuals.

We continued to support Prokin, an orphanage in Kinshasa, humanitarian needs, mission work, schools, and infrastructure in the wider Democratic Republic of Congo. We continued to support the work of Bethany Care Van on the streets of Edinburgh both financially and practically. We continued to support the work of The Edinburgh Street Pastors. We also supported various other charities and individuals in the UK and abroad.

The new windows are fitted. The small extension on the side of the hall, and the refurb to our toilet facilities are in progression and should be complete in December 2025. The building work costs are much more than provisional estimates, so the extra money required will come from gifts and interest free loans. The toddler group is still very well attended, and we continue to serve our senior citizens. The ladies fellowship continues to be well attended, and the family service has grown significantly. We have also started a men's breakfast which has been very well attended.

### **TRUSTEES' REMUNERATION AND EXPENSES**

The trustees did not receive any remuneration (2024 - £nil). No trustee received reimbursement of expenses during the year (2024 -£nil).

# ELCHO PLACE TRUST

## TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

### RESERVES

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As a result of a deficit of £21,947 (£5,163 - 2024) for the year, the trust held unrestricted funds of £7,950 at the year end (£29,897 - 2024). The trustees consider the balance sheet position is healthy. As the trust is a grant making body and grants are made only from income, no specific reserves policy is necessary.

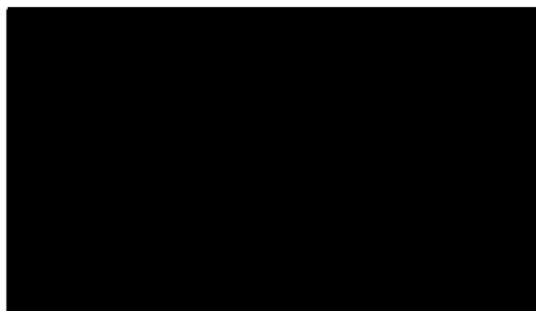
### RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the trust and of the surplus or deficit of the trust for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and which enable them to ensure that the financial statements comply with the '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)' (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **ELCHO PLACE TRUST**

## **INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF ELCHO PLACE TRUST**

**YEAR ENDED 31 MARCH 2025**

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I report on the accounts of the trust for the year ended 31 March 2025 which are set out on pages 5 and 6.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The 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 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.

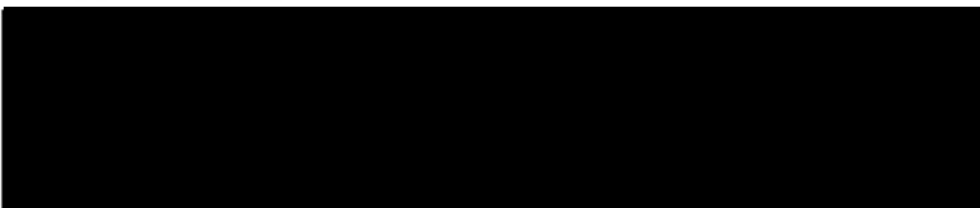
### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the trust 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:
  - (a) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act 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.



Gibson McKerrell Burrows Limited  
Chartered Accountants  
28 Rutland Square  
Edinburgh  
EH1 2BW

Date: 25 November 2025

# ELCHO PLACE TRUST

## RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 MARCH 2025

|                                                      | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------------------------|--------------------------|--------------------------|
| <b>Receipts</b>                                      |                          |                          |
| Donations                                            | 22,853                   | 22,802                   |
| Gift Aid                                             | 9,923                    | -                        |
|                                                      | <u>32,776</u>            | <u>22,802</u>            |
| <b>Payments for charitable activities</b>            |                          |                          |
| Payments relating directly to charitable activities: |                          |                          |
| Heat and light                                       | 3,355                    | 3,191                    |
| Broadband                                            | 481                      | -                        |
| Insurance                                            | 993                      | 1,127                    |
| Food and cleaning                                    | 2,370                    | 1,653                    |
| Sundries                                             | 3,468                    | 1,790                    |
| Window repairs                                       | 13,513                   | 1,502                    |
| Building repairs                                     | 4,442                    | -                        |
| Replacement carpets and curtains                     | 5,700                    | -                        |
| Chair refurbishment                                  | 5,478                    | -                        |
| Redecorating work                                    | 1,220                    | -                        |
| Licences                                             | 404                      | 311                      |
| Outreach work                                        | 489                      | 431                      |
|                                                      | <u>41,913</u>            | <u>10,005</u>            |
| Purchase of equipment                                | -                        | -                        |
| Grants and donations                                 | 12,810                   | 17,960                   |
|                                                      | <u>(54,723)</u>          | <u>(27,965)</u>          |
| <b>(Deficit) for the year</b>                        | <u>(21,947)</u>          | <u>(5,163)</u>           |

All funds are unrestricted

**ELCHO PLACE TRUST**  
**STATEMENT OF BALANCES**  
**YEAR ENDED 31 MARCH 2025**

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|                              | <b>2025</b><br><b>£</b> | <b>2024</b><br><b>£</b> |
|------------------------------|-------------------------|-------------------------|
| <b>Bank balance</b>          |                         |                         |
| Opening balance              | 29,897                  | 35,060                  |
| (Deficit) for the year       | (21,947)                | (5,163)                 |
| Closing balance              | <u>7,950</u>            | <u>29,897</u>           |
| <br><b>Reserves</b>          |                         |                         |
| General<br>unrestricted fund | <u>7,950</u>            | <u>29,897</u>           |
| <br><b>Other assets</b>      |                         |                         |
| Equipment (at<br>cost        | <u>3,927</u>            | <u>3,927</u>            |

