

**RECEIPTS and PAYMENTS
ACCOUNT**

in

Miss Elizabeth Hall Errington Charitable Trust

From: 1 April 2024

To: 31 March 2025

Scottish Charity Number SC041707

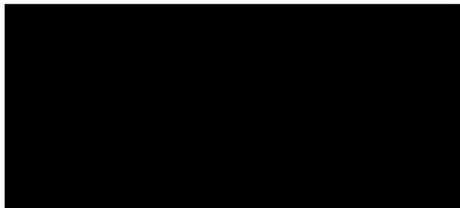
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Miss Elizabeth Hall Errington Charitable Trust
Annual Report of the Trustees for the year ended 31 March 2025

Scottish Charity Number SC041707



Principal address

c/o Morton Fraser MacRoberts, LLP, Solicitors, level 5, 9 Haymarket Square, Edinburgh, EH3 8RY

Governing document

The Trust was set up by Declaration of Trust dated 29 April 2010 by 

Recruitment and appointment of Trustees

The trustees are appointed or reappointed in accordance with the Declaration of Trust.

Objectives and activities

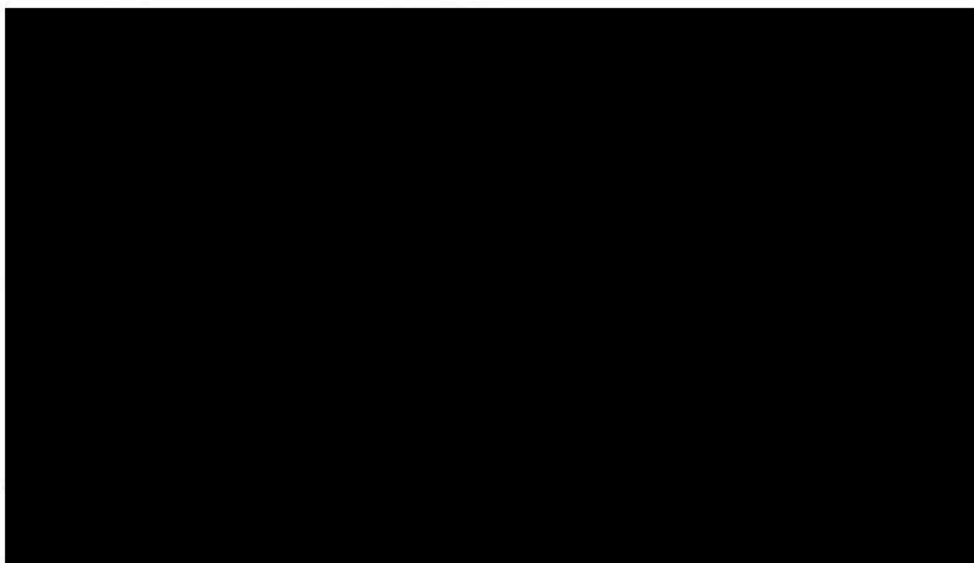
The primary purpose of the trust is to apply the funds of the trust for such charitable purposes as the trustees may from time to time decide upon and in particular for the benefit of (i) children; (ii) environmental protection or improvement; (iii) the advancement of health, saving of lives and medical research; (iv) the conservation and protection of animals and domestic and wild birds and (v) education.

Achievements and performance

Seven grants totalling £24,000 were paid during the year (2024: £3,500).

Financial review

It is the policy of the Trust to maintain unrestricted funds which are the free funds of the Trust at a level which provides funds to generate sufficient income to cover grants paid and the administration and support costs of the Trust. At 31 March 2025 the trust held unrestricted funds of £18,522 (2024: £11,662). The Trust also held investments at the year end with market values of £330,705 (2024: £363,504). The level of reserves held in considered necessary to maintain the Trust's investment portfolio at a level which will generate sufficient annual income to funds the future operations and to withstand any losses arising from exposure to equities.



Miss Elizabeth Hall Errington Charitable Trust

Receipts and Payments Account for the year ended 31 March 2025

	Notes	2025 £	2024 £
Receipts			
Dividends		3,183	4,387
Interest		1,181	290
Net proceeds from sale of investments		34,736	4,090
Total		<u>39,100</u>	<u>8,767</u>
Payments			
Grants and donations	1	24,000	3,500
Investment Management Fees		3,908	3,475
Independent Examination Fee		732	1,362
Administration Fees		3,600	-
Total		<u>32,240</u>	<u>8,337</u>
Surplus for year		<u>6,860</u>	<u>430</u>

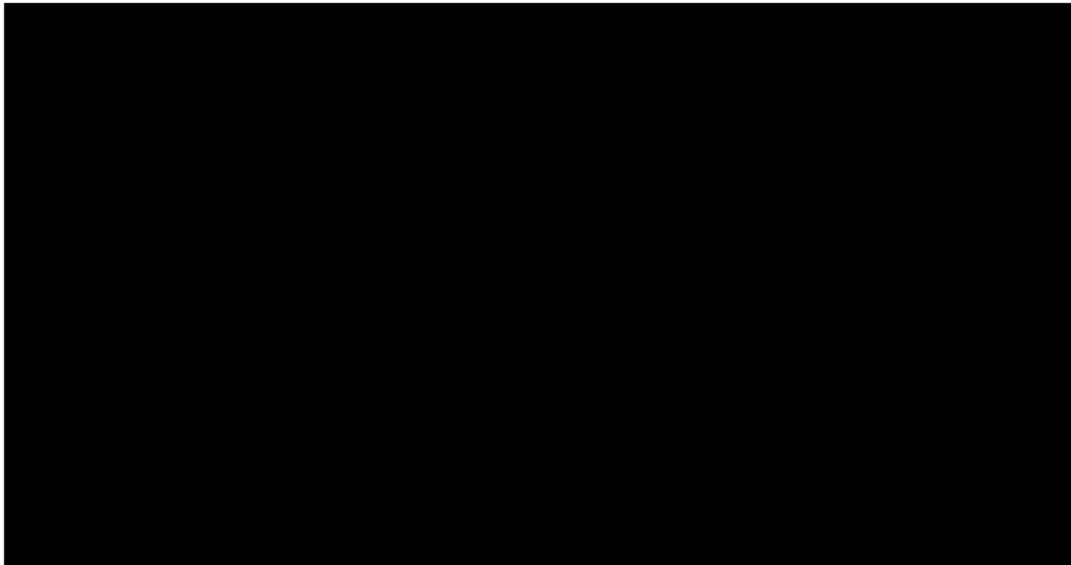
Miss Elizabeth Hall Errington Charitable Trust

Statement of Balances as at 31 March 2025

	Notes	2025 £	2024 £
Cash funds			
Opening balance		11,662	11,232
Surplus/(Deficit) for year		6,860	430
Closing balance		<u>18,522</u>	<u>11,662</u>
Assets	2	<u>330,991</u>	<u>363,762</u>
Liabilities	3	<u>4,968</u>	<u>4,332</u>

All funds are unrestricted

Approved by the trustees and signed on their behalf by:



Miss Elizabeth Hall Errington Charitable Trust

Notes to Accounts

	2025	2024
	£	£
1 Grants and donations		
DEC Gaza Appeal	8,000	-
UNICEF	8,000	-
Dean and Cauvins Young People's Trust	2,000	-
Grassmarket Community Project	2,000	-
Fife Young Carers	2,000	500
Sunshine Wishes Children's Charity	1,000	-
Dundee Sea Cadets	1,000	-
The Polar Academy	-	1,000
Into Work Limited	-	1,000
Canine Concern Scotland Trust (Therapets)	-	500
Curiosity Collective	-	500
	<u>24,000.00</u>	<u>3,500.00</u>

	2025	2024
	£	£
2 Assets		
Accrued income	286	258
Investments at market value	330,705	363,504
	<u>330,991</u>	<u>363,762</u>

	2025	2024
	£	£
3 Liabilities		
Independent Examiners fee	768	732
Administration fee	4,200	3,600
	<u>4,968</u>	<u>4,332</u>

4 Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Fees paid to Morton Fraser MacRoberts LLP a firm which Morton Fraser Trustees Limited is a Trustee amounted to £3,600 (2024: £1,980). At 31 March 2025 a fee of £4,200 was due to Morton Fraser MacRoberts LLP (2024: £3,600).

**Independent Examiner's Report to the Trustees of the
Elizabeth Errington Charitable Trust**

I report on the accounts of the Trust for the period year 31 March 2025 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. The charity's 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. 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, and
- 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.


Mitchell Edwards
Chartered Certified Accountants
24A Ainslie Place
Edinburgh
EH3 6AJ

Date: 30/03/2025