

STATUE FOR ELSIE INGLIS

REGISTERED CHARITY NUMBER SC051749

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MAY 2025

STATUE FOR ELISIE INGLIS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

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STATUE FOR ELSIE INGLIS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2025

The Trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
SC051749

Principal Address

[REDACTED]

Trustees

[REDACTED]

Other

[REDACTED]

Independent Examiner

[REDACTED]

STATUE FOR ELSIE INGLIS  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

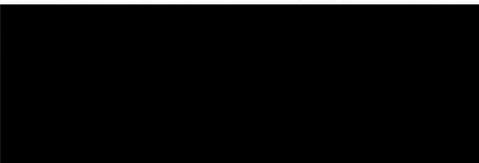
Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

Reserves Policy

The charity's policy on reserves is to hold sufficient funds to ensure the charity's ability to fulfil its charitable objectives.

Approved by the board of Trustees on 17<sup>th</sup> February 2026 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
STATUE FOR ELSIE INGLIS

I report on the financial statements for the year ended 31<sup>st</sup> May 2025 set out on pages 3 to 4.

RESPECTIVE RESPONSIBILITIES OF TRUSTEE AND EXAMINER

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulations 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

BASIS OF THE INDEPENDENT EXAMINERS REPORT

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements.

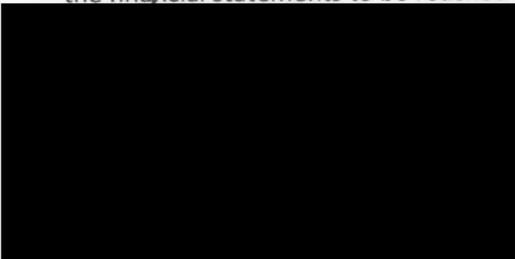
INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives 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 of Regulation 4 of the 2006 Accounting Regulations; and
  - to prepare financial statements which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations.

has not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



17<sup>th</sup> February 2026

STATUE FOR ELSIE INGLIS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31ST MAY 2025

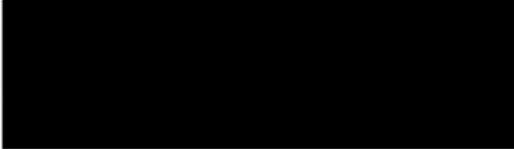
	2025	2024
	Total Funds £	Total Funds £
<b>INCOMING RESOURCES</b>		
Incoming Resources from Generated Funds		
Activities for Generating Funds	1,500.85	553.72
Total Incoming resources	1,500.85	553.72
<b>RESOURCES EXPENDED</b>		
Costs to Generate Charitable Funds	0	2,534.80
Costs to deliver charitable aims	5,531.58	0
Total Resources Expended	5,531.58	2534.80
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<b>(4,030.73)</b>	<b>(1,981.08)</b>
<b>RECONSILIATION OF FUNDS</b>		
Total Funds Brought Forward	47,443.11	49,424.19
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>43,412.38</b>	<b>47,443.11</b>

STATUE FOR ELSIE INGLIS

BALANCE SHEET AS AT 31ST MAY 2025

	2025 Total Funds £	2024 Total Funds £
<b>CURRENT ASSETS</b>		
Bank Account	43,412.38	47,443.11
<b>NET CURRENT ASSETS</b>	43,412.38	47,443.11
<b>TOTAL NET ASSETS</b>	43,412.38	47,443.11
<b>FUNDS</b>		
Unrestricted Funds	43,412.38	47,443.11
<b>TOTAL FUNDS</b>	43,412.38	47,443.11

The financial statements were approved by the Board of Trustees on 17<sup>th</sup> February 2026. –



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST May 2025

## 1 . ACCOUNTING POLICIES

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended Expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable status.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives as at the discretion of the trustees.

## 2 . ACTIVITIES FOR GENERATING FUNDS

Gift Aid	£1,500.85
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## 3 . COSTS TO DELIVER CHARITABLE AIMS

Planning, design and application costs	£5,531.58
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## 4. TRUSTEES' REMUNERATION AND BENEFITS

There are no trustees' remuneration or other benefits for the year ended 31st May 2025