RECEIPTS and PAYMENTS ACCOUNT

in

Miss Elizabeth Hall Errington Charitable Trust

From: 1 April 2025

To: 31 March 2026

Scottish Charity Number SC041707

2026
NT/RS6/JK2
17414.00001

MFMac

MORTON
FRASER
MACROBERTS

LLP

Miss Elizabeth Hall Errington Charitable Trust
Annual Report of the Trustees for the year ended 31 March 2026

Scottish Charity Number SC041707

Trustees
Anne Margaret Errington
Elizabeth Harriet Errington
Morton Fraser Trustees Limited:

A E R Bell	S E Hunter (resigned - 31 October 2025)
C M A Beveridge	E J Wood
C M R MacPhail	J Inglis (appointed - 3 March 2026)
M A Barclay	C E Macpherson (appointed - 3 March 2026)
J M Kerr	

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

Governing document
The Trust was set up by Declaration of Trust dated 29 April 2010 by Miss Elizabeth Hall Errington.

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
Eleven grants totalling £35,000 were paid during the year (2025: £24,000).

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 2026 the Trust held unrestricted cash funds of £6,935 (2025: £18,522). The Trust also held investments at the year end with a market value of £326,889 (2025: £330,705). The level of reserves held is considered necessary to maintain the Trust's investment portfolio at a level which will generate sufficient annual income to fund future operations and to withstand any losses arising from exposure to equities.

Approved by the trustees and signed on their behalf by:

A M Errington 04/09/2026

....
Anne Margaret Errington Date

E H Errington 22/09/2026

....
Elizabeth Harriet Errington Date

J Kerr 22/09/2026

....
Morton Fraser Trustees Limited Date

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

I report on the accounts of the Trust for the year ended 31 March 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. 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 2026 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.

.....

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

24/09/2026.....Date

Miss Elizabeth Hall Errington Charitable Trust

Receipts and Payments Account for the year ended 31 March 2026

	Notes	2026	2025
Receipts		£	£
Dividends		3,337	3,183
Interest		1,331	1,181
Net proceeds from sale of investments		30,877	34,736
		35,545	39,100
Payments			
Grants and donations	1	35,000	24,000
Investment Management Fees		2,964	3,908
Independent Examination Fee		768	732
Administration Fees		8,400	3,600
		47,132	32,240
Surplus for year		(11,587)	6,860

Miss Elizabeth Hall Errington Charitable Trust

Statement of Balances as at 31 March 2026

	Notes	2026 £	2025 £
Cash funds			
Opening balance		18,522	11,662
Surplus for year		(11,587)	6,860
Closing balance		6,935	18,522
Assets	2	327,112	330,991
Liabilities	3	804	4,968

All funds are unrestricted

Approved by the trustees and signed on their behalf by:

A M Errington
.....
Anne Margaret Errington

04/09/2026
.....
Date

E H Errington
.....
Elizabeth Harriet Errington

22/09/2026
.....
Date

J Kerr
.....
Morton Fraser Trustees Limited

22/09/2026
.....
Date

Miss Elizabeth Hall Errington Charitable Trust

Notes to Accounts

1 Grants and donations

	2026	2025
	£	£
DEC Gaza Appeal	10,000	8,000
UNICEF	10,000	8,000
DEC Earthquake Appeal	6,000	-
The Polar Academy	2,000	-
Rowan Alba Limited	1,000	-
Handicapped Children's Action Group	1,000	-
Edinburgh Science Foundation Ltd	1,000	-
Fife Young Carers SCIO	1,000	2,000
Sunshine Wishes Children's Charity	1,000	1,000
Into Work Limited	1,000	-
Canine Concern Trust (Therapets)	1,000	-
Dean and Cauvin Young People's Trust	-	2,000
Grassmarket Community Project	-	2,000
Dundee Sea Cadets	-	1,000
	35,000	24,000

2 Assets

	2026	2025
	£	£
Accrued income	223	286
Investments at market value	326,889	330,705
	327,112	330,991

3 Liabilities

	2026	2025
	£	£
Independent Examination Fee	804	768
Administration Fee	-	4,200
	804	4,968

4 Transactions with trustees and connected persons

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Fees paid to Morton Fraser MacRoberts LLP a firm in which Morton Fraser Trustees Limited is a Trustee amounted to £8,400 (2025: £3,600). At 31 March 2026 there were no outstanding fees due to Morton Fraser MacRoberts LLP (2025: £4,200).