HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

MALCOLM LIVINGSTONE (TRUSTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

5 APRIL 2026

Charity Number: SC010808

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

CONTENTS

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

ADMINISTRATIVE DETAILS

Scottish Charity Number	SC010808
Trustees	Malcolm Livingstone MBE Edward Livingstone BA Sheila Bergson
Address	Penthouse 19 Milverton Road Glasgow G46 7JN
Independent Examiner	Brian Links CA 3 /2, 3 North Woodside Court Glasgow G20 6EP
Bankers	Virgin Money 30 St Vincent Place Glasgow G1 2HL

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements for the year ended 5 April 2026. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution and applicable law.

Legal status

The charity was established by a deed of trust and is recognised as a charity by HM Revenue & Customs. As a result there is no liability to taxation on any of its income.

Trustees

The Trustee at the beginning and end of the year were as follows:

Malcolm Livingstone MBE
Edward Livingstone BA
Sheila Bergson

New Trustees are nominated and seconded by existing Trustees and their nomination is considered for approval at the Annual General meeting.

The Trustees do not receive any remuneration or expenses in carrying out the business of the charity. There were no related party transactions in the year.

Objects

The objects of the charity shall be to utilise the Fund for any purpose which is beneficial to the community and also charitable in law, the relief of poverty, the advancement of education and the advancement of religion.

Review of the financial position and activities of the charity

During the year ending 5 April 2026 income showed a slight increase due to an increase in interest receivable. Expenditure was lower than last year as less donations were made. This resulted in the charity making an operating deficit in the year. The Trustees are satisfied that the charity has sufficient unrestricted funds held to meet the donations it makes.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that an annual review of the level of reserves combined with the ongoing reviews of the controls over key financial systems will provide sufficient financial resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

REPORT OF THE TRUSTEES cont

Statement of Trustees responsibilities

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the financial activities of the charity during the year then ended. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless in their view, based on the information available to them, that basis of preparation would be inappropriate.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with The Charities Accounts (Scotland) Regulations 2006 and the constitution of the charity. They are also responsible for taking reasonable steps both to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

On behalf of the Trustees:

.... Malcolm Livingstone

Dated: 03/07/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

I report on the accounts of the charity for the year ended 5 April 2026 which are set out on pages 5 to 7.

Respective responsibilities of Trustees and 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. The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Report

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 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 accounts.

Independent Examiner's statement

In connection with 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 to comply with Regulation 8 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.

Brian Links CA
Independent Examiner
3 /2, 3 North Woodside Court
Glasgow
G20 6EP

Dated: 03/07/2026

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 April 2026

	Restricted	Unrestricted	2026 Total	2025 Total
	£	£	£	£
Income				
Donations	0	0	0	0
Tax repayments	0	667	667	0
Interest Receivable	0	3,911	3,911	2,667
Investment income	0	0	0	1,104
	0	**4,578**	**4,578**	3,771
Expenditure				
Donations	0	6,361	6,361	13,228
Bank charges	0	132	132	154
Administative expenses	0	0	0	511
	0	**6,493**	**6,493**	13,893
Operating Surplus/(Deficit)	**0**	**(1,915)**	**(1,915)**	(10,122)
Unrealised gain/(loss) on Investments	0	0	0	(6,575)
Realised gain/(loss) on disposal of Investments	0	0	0	6,188
Total gain/(loss) on investments	**0**	**0**	**0**	(387)
Net Surplus/(Deficit) for the year	**0**	**(1,915)**	**(1,915)**	(10,509)
Reconciliation of Funds				
Funds brought forward	0	94,081	94,081	104,590
Net surplus/(deficit) for the year	0	(1,915)	(1,915)	(10,509)
Funds carried forward	**0**	**92,166**	**92,166**	**94,081**

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

BALANCE SHEET
as at 5 APRIL 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	2		0		0
			0		**0**
Current assets					
Cash at bank		4,166		4,081	
Funds on deposit	3	93,000		100,000	
Cash deposits		0		0	
		97,166		104,081	
Current liabilities					
Creditors falling due withih 1 year		5,000		10,000	
Net current assets/ (liabilities)			**92,166**		**94,081**
Total assets less current liabilities			**92,166**		**94,081**
Net assets			**92,166**		**94,081**
Funds					
Unrestricted funds			**92,166**		**94,081**
Total funds	4		**92,166**		**94,081**

The financial statements were approved by the Trustees on 03|07|2026 2026 and were sign
on their behalf by:

……………………………………………………………M Livingstone

HARRY & ESTHER LIVINGSTONE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 5 APRIL 2026

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of Preparation

1.1 The financial statements have been prepared in accordance with applicable accounting standards, under the historical cost accounting rules, modified to include the revaluation of listed investments, The Charities Accounts (Scotland) Regulations 2006 and The Statement of Recommended Practice - Accounting and reporting by Charities.

Funds

1.2 The Income and Expenditure Account and the Statement of Financial Activities have been combined because of the similar nature of incoming resources and income, together with their use. The Trustees confirm that no stipulations have been put on the Charity's funds. There is no other differentiation between Designated, Restricted and Unrestricted funds in the financial statements.

2 TANGIBLE FIXED ASSETS

	Investments £
Cost	
At 6 April 2025	0
Additions during year	0
Disposals during year	0
Realised gains/ (losses)	0
Unrealised gains/ (losses)	0
At 5 April 2026	0

3 FUNDS ON DEPOSIT

The Funds on Deposit are held with companies owned by the Trustees.

	2026 £	2025 £
MJL Investments Ltd	46,500	0
Halken Properties Ltd	46,500	0
Dickson Properties	0	4,500
	93,000	4,500

4 FUNDS

	Restricted	Unrestricted	2026 Total £	2025 Total £
At 6 April 2025	0	94,081	94,081	104,590
Surplus/(Deficit) for year	0	(1,915)	(1,915)	(10,509)
At 5 April 2026	0	92,166	92,166	94,081