

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	04	2025		05	04	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	-				-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	7,413				7,413	2,003
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	7,413	-	-	-	7,413	2,003
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	12,000				12,000	17,000
A2 Sub total	12,000	-	-	-	12,000	17,000
Total receipts	19,413	-	-	-	19,413	19,003
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	12,201				12,201	13,480
Governance costs:					-	
Audit / independent examination	600				600	600
Preparation of annual accounts					-	
Legal costs	5,104				5,104	4,360
Other	150				150	174
					-	
A3 Sub total	18,055	-	-	-	18,055	18,614
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,055	-	-	-	18,055	18,614
Net receipts / (payments)	1,358	-	-	-	1,358	389
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,358	-	-	-	1,358	389

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,092				8,092	7,703
	Surplus / (deficit) shown on receipts and payments account	1,358				1,358	389
						-	
						-	
	Cash and bank balances at end of year	9,450	-	-	-	9,450	8,092
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Portfolio of Stocks and Shares	Permanent Endowment Fund	282,822	264,043
		Total	282,822	264,043

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

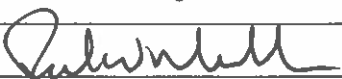
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	PAUL MACALLAN	27-8-26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The Trust was created under the Will of the late Mrs Mrs Minnie Cecil for the purpose of paying the free annual income to Grampian Health Board or to the appropriate body administering the financial affairs of Aberdeen Royal Infirmary under specific instructions that it is utilised either for research purposes or towards the purchase of special equipment required for the said hospital.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Aberdeen Royal Infirmary for medical research or for the purchase of special equipment	institutions	1	12,201
Total			12,201

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	06	04	2025	To	05	04	2026

Reference and administration details

Charity name	The Minnie Cecil Bequest
Other names charity is known by	
Registered charity number	SC012731
Charity's principal address	100 Union Street
	Aberdeen
	Postcode AB10 1QR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peterkins Trustees Limited			The existing Trustees
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust was created under the Will of the late Mrs Minnie Cecil dated 10th October 1985.

Trustee recruitment and appointment

The initial Trustee was appointed under the said Will. New Trustees are nominated and appointed by existing Trustees.

Objectives and activities

Charitable purposes

The Trust was set up by the late Mrs Minnie Cecil for the purpose of paying the free annual income of the Trust Fund to Grampian Health Board or to the appropriate body administering the financial affairs of Aberdeen Royal Infirmary under the specific instructions that it is utilised either for research purposes at Aberdeen Royal Infirmary or towards the purchase of any special equipment required for the said Hospital.

Summary of the main activities in relation to these objects

The Trustees meet annually to approve the Trust Account. The annual revenue as brought out in the account is thereafter paid out to the said Hospital.

The Trustees also communicate by mail or telephone when there is reason to do so and they informally review the Stockbrokers' quarterly reports and valuations.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The revenue paid out during the year amounted to £12,201 compared to £13,480 in the previous year.

Financial review

Brief statement of the charity's policy on reserves

The Reserves for the year end totalled £292,272 (£272,134 in 2025) and represent the Capital and Revenue cash balances. The cash funds applicable to revenue amount to £6,322.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*



Full name(s)

PAUL WILSON MACAULAN

Position (e.g. Chair)

Date

27-8-26.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the
trustees/members ofCharity name
The Minnie Cecil BequestRegistered charity
number

SC012731

On the accounts of the
charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
06	04	2025	to	05	04	2026

Set out on pages

(remember to include the page
numbers of additional sheets)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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 accounts.

Independent examiner's
statement

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

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.

Signed:

Name:

George Brown

Date:

27-8-26

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant

Address:

Tawse & Partners
18 North Silver Street
Aberdeen
AB10 1JU