

Scottish Charity number: SC021760

**THE EDMISTON FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**5<sup>th</sup> APRIL, 2025**

**russell + russell**  
Chartered Certified Accountants  
4 Royal Crescent  
Glasgow  
G3 7SL

**THE EDMISTON FAMILY CHARITABLE TRUST  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
YEAR ENDED 5<sup>th</sup> APRIL, 2025**

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**THE EDMISTON FAMILY CHARITABLE TRUST  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
YEAR ENDED 5<sup>th</sup> APRIL, 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity number**

SC021760 (Scotland)

**Principal address**

[REDACTED]

**Trustees**

[REDACTED]

**Independent examiner**

[REDACTED]

**Stockbrokers**

Brewin Dolphin Limited  
48 St Vincent Street  
Glasgow  
G2 5TS

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

The trust is a charitable trust and the purposes and administration arrangements are set out in our Trust Deed. It is registered as a Scottish Charity.

**Recruitment and appointment of new trustees**

New trustees are recruited and appointed by the existing trustees in accordance with the Trust Deed as deemed necessary to meet the objects for which the trust was established.

**Organisational structure**

The trustees at 5<sup>th</sup> April, 2025 are set out as above and they have served for the full financial period unless stated otherwise.

**OBJECTIVES AND ACTIVITIES**

**Charitable purpose**

Our purposes, as recorded in the Trust Deed, are to make grants to charitable organisations in the United Kingdom.

**Charitable activities**

During the year, the trust paid donations totalling £7,500 (2024: £8,500) as detailed in note 3 on page 7.

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**Trustee remuneration and expenses**

The Trustees did not receive any remuneration or expenses during the year.

**Reserves**

The Trust held unrestricted bank funds of £10,047 (2024: £11,471) at the year-end in addition to listed investments with a market value of £317,595 (2024: £326,750). The trustees will continue to distribute the income produced by its investments to the selected charitable organisations.

Approved by the Trustees and signed on their behalf.



Nov 30, 2025

Date .....

**THE EDMISTON FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 5<sup>th</sup> APRIL, 2025**

I report on the accounts of the Trust for the year ended 5<sup>th</sup> April, 2025 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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 Trust 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 explanation 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:

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.



Dec 1, 2025  
Date.....

**THE EDMISTON FAMILY CHARITABLE TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 5<sup>th</sup> APRIL, 2025**

	Notes	2025 £	2024 £
<b>RECEIPTS</b>			
Income from listed investments		11,278	12,306
Bank interest income		-	46
		<u>11,278</u>	<u>12,352</u>
Proceeds from sale of investments	2	<u>46,433</u>	<u>47,919</u>
<b>Total receipts</b>		<u>57,711</u>	<u>60,271</u>
<b>PAYMENTS</b>			
Grants and donations	3	<u>7,500</u>	<u>8,500</u>
Administration fees		-	600
Accounting and independent examination fees		2,160	2,100
Investment management fees		<u>3,220</u>	<u>2,294</u>
Total governance costs		<u>5,380</u>	<u>4,994</u>
Purchase of investments		<u>46,255</u>	<u>44,875</u>
<b>Total payments</b>		<u>59,135</u>	<u>58,369</u>
<b>Surplus/(Deficit) for year</b>		<u>(1,424)</u>	<u>1,902</u>

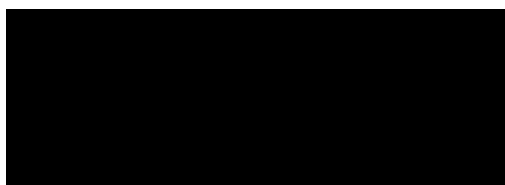
The notes on page 7 form part of these accounts.

**THE EDMISTON FAMILY CHARITABLE TRUST**  
**STATEMENT OF BALANCES AT 5<sup>th</sup> APRIL, 2025**

	Notes	2025 £	2024 £
<b>Bank and cash in hand</b>			
Opening balances		11,471	9,569
Surplus/(deficit) for year		<u>(1,424)</u>	<u>1,902</u>
Closing balances		<u><u>10,047</u></u>	<u><u>11,471</u></u>
<b>Other Assets</b>			
Listed investments – at market value	2	<u><u>317,595</u></u>	<u><u>326,750</u></u>
<b>Total assets</b>		<u><u>327,642</u></u>	<u><u>338,221</u></u>
<b>Accumulated funds</b>			
At beginning of year		338,221	326,548
Surplus/(deficit) for year		(1,424)	1,902
Purchase of investments at cost		46,255	44,875
Disposal of investments at cost		(39,998)	(53,698)
Movement in unrealised gain on investments	2	<u>(15,412)</u>	<u>18,594</u>
At end of year		<u><u>327,642</u></u>	<u><u>338,221</u></u>

The above funds are unrestricted

Approved by the Trustees and signed on their behalf:



Nov 30, 2025  
Date.....

The notes on page 7 form part of these accounts.

**THE EDMISTON FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5<sup>th</sup> APRIL, 2025**

**1. ACCOUNTING POLICIES**

- a) These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b) The accounts have been prepared on the going concern basis. The justification for this is that the reserves held are sufficient to produce income to support the charitable activities.
- c) Investments are stated at market value.

**2. INVESTMENTS**

- a) The proceeds from sale of investments of £46,433 (2024: £47,919) produced a gain on sale of these investments of £6,435 (2024: loss of £5,778).
- b) The market value of the investments at 5<sup>th</sup> April, 2025 of £317,595 exceeded the cost by £57,070, compared to £72,481 at 5<sup>th</sup> April, 2024. This movement in the unrealised gain on investments is a decrease of £15,412.

**3. GRANTS AND DONATIONS**

Donations made in the year of £7,500 (2024: £8,500) are detailed below:

	2024	2023
	£	£
Children with Cancer in Malawi	2,000	1,500
Royal National Lifeboat Institution	1,000	1,500
World Association of Girl Guides and Girl Scouts	-	1,000
Scottish Society for the Prevention of Cruelty to Animals	1,000	1,000
Hearing Dogs for the Deaf	1,000	1,000
Girl Guiding Glasgow	500	500
Clyde Regional Scout Council, Glasgow	1,000	1,000
South Western District Gang Show	1,000	1,000
	<u>7,500</u>	<u>8,500</u>

**4. TRANSACTIONS WITH TRUSTEES**

There were no transactions with trustees in the year (2024: £600).

**5. ESTIMATED LIABILITIES**

The estimated liabilities at 5<sup>th</sup> April, 2025 are £2,268 (2024: £2,160) for accounting and independent examination fees.

# The Edmiston Family Charitable Trust - 2025 Final Accounts (FYI-94608892)

Final Audit Report

2025-12-01

Created:	2025-11-27
By:	[REDACTED]
Status:	Signed
Transaction ID:	[REDACTED]

## "The Edmiston Family Charitable Trust - 2025 Final Accounts (FYI-94608892)" History

