

The Emerald Charitable Trust

Northern Ireland · Charity number 102318

Details

Status Received

Registered 2015-05-19

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 2 The Mill Turn
Hillsborough
County Down
Bt26 6ta
BT26 6TA

Phone 02892680021

Activities

Purposes: The Trustees shall hold the capital and Fund upon trust (a) as to the income and all or such part or parts of the capital as the Founder may by notice in writing to the Trustees determine for or towards such charitable purposes and to make donations to such charitable institution or institutions at such time or times and in such manner as the Founder may from time to time by a like notice direct PROVIDED ALWAYS that where the Founder has not by the 5 April in the income tax year following that in which the income arises given a direction which fully disposes of the income then such income shall be disposed of in accordance with sub-clause (b) (b) subject to and in default of any such direction and insofar as any such direction is not exhaustive to apply the income for or towards such charitable purposes and to make donations to such charitable institution or institutions at such time or times and in such manner as the Trustees may in their absolute discretion think fit Provided that the Trustees may in their absolute discretion for the period of twenty-one years from the date of this deed instead of applying the income of the Charity in any year accumulate all or any part of such income as compound interest by investing the same and the resulting income in any of the authorised investments and hold the same as an accretion to and as part of the capital of the Charity without prejudice to the right of the Trustees to apply the whole or any part of such accumulated income in any subsequent year as if the same were income of the Charity arising in the then current year.

What the charity does: The advancement of religion, The advancement of health or the saving of lives

How the charity works: Grant making

Who the charity helps: General public, Overseas/developing countries, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£76,547	£47,093	£0	0

Trustees

Name	Role	Appointed
Dr Mark William Millar		
Mr John Millar Obe, Fca.		
Rev Dr John Gary Millar B.Sc., B.D., D.Phil.		

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Accounts

The Emerald Charitable Trust	102318	
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Receipts and payments accounts

For the period from	6th April 2024	To	5th April 2025	
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Gift of Quoted Shares	56 675	-	-	56 675	52 112
Interest and Dividends	19 872	-	-	19 872	14 973
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	76 547	-	-	76 547	67 085
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Quoted Investments	45 856	-	-	45 856	104 235
	-	-	-	-	-
A2 Sub total	45 856	-	-	45 856	104 235
Total receipts	122 403	-	-	122 403	171 320
A3 Payments					
Grants to Charities	46 500	-	-	46 500	43 500
Investment Expenses	593	-	-	593	1 297
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	47 093	-	-	47 093	44 797
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Quoted Investments donated	56 675	-	-	56 675	52 112
Quoted Investments purchased	3 003	-	-	3 003	53 067
A4 Sub total	59 678	-	-	59 678	105 179
Total payments	106 771	-	-	106 771	149 976
Net of receipts/(payments)	15 632	-	-	15 632	21 344
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	59 200	-	-	59 200	37 856
Cash funds this year end	74 832	-	-	74 832	59 200

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Cash at Bank	74 832	-	-	74 832	59 200
		-	-	-	-	-
	Total cash funds	74 832	-	-	74 832	59 200
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total					

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total				

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total			

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities				-	-
				-	-
				-	-
				-	-
	Total				

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

Signature

Print Name

Date of approval

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Accounts

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Cash at Bank	59 200	-	-	59 200	37 856
		-	-	-	-	-
		-	-	-	-	-
	Total cash funds	59 200	-	-	59 200	37 856
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets	Investment Portfolio		-	-	-
			-	-	-
			-	-	-
			-	-	-
	Total		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total		-	-

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities				-	-
				-	-
				-	-
				-	-
	Total			-	-

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

Signature

Print Name

Date of approval

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Annual report

The Emerald Charitable Trust

NIC 102318

The Trustees' Annual Report for the year ended 5th April, 2024

Governance

The Charity was established by Trust Deed on 23rd January, 1995.

The Trustees are: Mr. J. Millar, Dr. J G Millar and Dr. M W Millar.

The power to appoint or remove Trustees is vested in the Settlor (Mr. J. Millar)

The Charity is based at 2, The Mill Turn, Royal Hillsborough, Co. Down, BT26 6TA.

Purposes

The Charity exists to support other established charities and the Trustees concentrate such support on the advancement of religion and the advancement of health or the saving of lives.

Activities

The Trustees do not invite applications for grants and allocate resources only to organisations they believe clearly meet the purposes of the Charity. Regular contact is maintained with supported charities and their financial and activity reports are scrutinised. Grants made cover medical research and humanitarian assistance, family and marriage support and the development of work in the advancement of Christian witness and service. Public Benefit accrues from the support of Christian witness and outreach and the provision of spiritual and practical support which is freely available to those who avail of it. The aim of supporting medical research is to benefit all of mankind and humanitarian aid benefits those whom it reaches.

There is no known private benefit or harm arising from the Charity's activities.

Financial

Income in the year of £67,085 exceeded expenditure by £22,288

During the year support was given to 10 charities based in Northern Ireland or elsewhere in the UK.

There was a modest charge of £1,297 for the administration of investments by a financial institution. Apart from this the Charity had no other expense and has no liabilities.

The Charity does not seek or accept contributions from the public and has sufficient resources to meet planned future activities.

Statement of Compliance

The Trustees confirm that, in administering the Trust and distributing grants, they have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Annual return

Independent examiner's report to the Trustees of The Emerald Charitable Trust

I report on the accounts of the Trust for the year ended 5th April 2024.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Clive Knox

Relevant professional qualification or body: BA (Hons), FCCA.

Address: 16 Ogles Grove,

Hillsborough, BT26 6RS.

Date: 4th February, 2025.

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Accounts

The Emerald Charitable Trust	102318	
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Receipts and payments accounts

For the period from	6th April, 2022	To	5th April, 2023	
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Gift of Quoted Shares	43,286	-	-	43,286	33,709
Interest and Dividends	13,624	-	-	13,624	11,003
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	56,910	-	-	56,910	44,712
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
Quoted Investments	28,571	-	-	28,571	55,500
	-	-	-	-	-
A2 Sub total	28,571	-	-	28,571	55,500
Total receipts	85,481	-	-	85,481	100,212
A3 Payments					
Grants to Charities	70,339	-	-	70,339	52,188
Investment Expenses	1,340	-	-	1,340	1,415
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	71,679	-	-	71,679	53,603
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
Quoted Investments donated	43,286	-	-	43,286	33,709
Quoted Investments purchased	3,238	-	-	3,238	2,435
A4 Sub total	46,524	-	-	46,524	36,144
Total payments	118,203	-	-	118,203	89,747
Net of receipts/(payments)	- 32,722	-	-	- 32,722	10,465
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	70,578	-	-	70,578	60,113
Cash funds this year end	37,856	-	-	37,856	70,578

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Cash at Bank	37,856	-	-	37,856	70,578
		-	-	-	-	-
		-	-	-	-	-
	Total cash funds	37,856	-	-	37,856	70,578
	(agree balances with receipts and payments account(s))	OK	OK	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
			Total	-	-	

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			Total	-	-

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities				-	-
				-	-
				-	-
				-	-
		Total		-	-

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

Signature	Print Name	Date of approval
[Signature Box]	John Millar	01/01/2024

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

Annual report

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NIC 102318

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Purposes

The Charity exists to support other established charities and the Trustees concentrate such support on the advancement of religion and the advancement of health or the saving of lives.

Activities

The Trustees do not invite applications for grants and allocate resources only to organisations they believe clearly meet the purposes of the Charity. Regular contact is maintained with supported charities and their financial and activity reports are scrutinised. Grants made cover medical research and humanitarian assistance, family and marriage support and the development of work in the advancement of Christian witness and service. Public Benefit accrues from the support of Christian witness and outreach and the provision of spiritual and practical support which is freely available to those who avail of it. The aim of supporting medical research is to benefit all of mankind and humanitarian aid benefits those whom it reaches.

There is no known private benefit or harm arising from the Charity's activities.

Financial

Expenditure in the year of £71,679 exceeded income by £14,769.

During the year support was given to 11 charities based in Northern Ireland or elsewhere in the UK and 1 charity in Australia.

There was a modest charge of £1,340 for the administration of investments by a financial institution. Apart from this the Charity had no other expense and has no liabilities.

The Charity does not seek or accept contributions from the public and has sufficient resources to meet planned future activities.

Statement of Compliance

The Trustees confirm that, in administering the Trust and distributing grants, they have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

The Emerald Charitable Trust

Northern Ireland - Charity number 102318

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Basis of independent examiner's report

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My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Clive Knox

Relevant professional qualification or body: BA (Hons), FCCA.

Address: 16 Ogles Grove,

Hillsborough, BT26 6RS.

Date: 2nd February, 2024