

Mrs Catherine Brook's Fund

Scotland · Charity number SC000675

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1973-05-24
Register	View on the OSCR register

Contact

Address 379 North Deeside Road
Cults
Aberdeen
AB15 9SX

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals'

Purposes: 'the prevention or relief of poverty', 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: to support and provide financial assistance to persons living in Peterhead and the surrounding area, with a particular emphasis on those with a physical disability.

Beneficiaries: 'People with disabilities or health problems'

Objectives: For behoof of such persons having their usual place of residence within the town of Peterhead or surrounding districts who may in the opinion of the Trustees be in need and deserving of financial assistance, preference always to be shown to such of the foregoing person as may be physically handicapped.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£25,005	£40,169	-	0
2024-04-05	£39,368	£39,349	-	0
2023-04-05	£35,031	£42,848	-	0
2022-04-05	£32,348	£41,748	-	0
2021-04-05	£23,425	£41,837	-	0

Mrs Catherine Brook's Fund

Scotland - Charity number SC000675

Accounts

Our Ref: PJG/AMcC/MT BRO.9.1

Mrs Catherine Brooks' Fund

Scottish Charity No. SC000675

Trust Account

For the Year

To: 5 April 2025

Mackinnons Solicitors

379 North Deeside Road

Cults

Aberdeen

AB10 9SX

Prepared by Scottish Legal Accountants



Mrs Catherine Brooks' Fund

Contents	Page No.
Trustees Annual Report	3 - 4
Independent Examiner's Report to the Trustees	5
Receipts & Payments Account	6
Statement of Balances	7
Notes to the Accounts	8

Mrs Catherine Brooks' Fund

Trustees Annual Report and Accounts for the year ended 5 April 2025

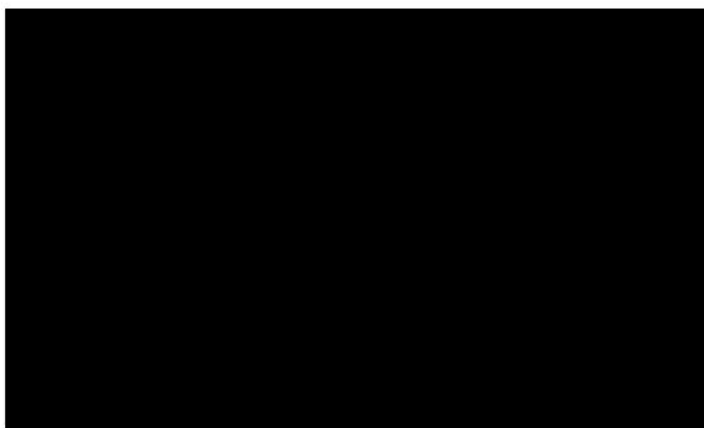
Trust Information

Charity Mrs Catherine Brooks' Fund

Scottish Charity Number SC000675

Charity's Principal Address Mackinnons Solicitors,
379 North Deeside Road, Cults, Aberdeen, AB15 9SX

Trustees



Trust Deed

Structure, governance and management

Deed of Trust granted by the now deceased Mrs Catherine Antonia Mary Booth or Brooks dated 9th May and registered in the Books of Council and Session on 30th May both 1973. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee

Recruitment and Appointment

Appointment and removal is in accordance with the Trust Deed which is approved at the discretion by the existing trustees.

Trust Purposes

Objectives and activities

Set up as a Charitable Trust Fund for the purpose of enabling the Trustees to invest the Trust Fund and to pay the annual income therefrom in whole or in part in their discretion for the benefit of such persons having their usual place of residence within the town of Peterhead or surrounding districts who may in the opinion of the Trustees be in need and deserving of financial assistance, preference always to be shown to such of those as may be physically handicapped.

Mrs Catherine Brooks' Fund

Trustees Annual Report and Accounts for the year ended 5 April 2025

Trust Information (Cont'd)

Activities and Achievements

The Trustees have met twice in the course of the year and have made payment of grants in May of £650 to the beneficiaries. Payment of grants were also made in November of £650 to the beneficiaries. Suitable organisations have been written to in order to identify potential beneficiaries. These grants totalled £16,900. The Stockbroker's reviews were dealt with on a discretionary management basis.

Income from investments and cash deposits totalled £21,648.81

Brewin Dolphin, Stockbrokers act as investment managers in respect of the share portfolio and the return on investment is in accordance with the benchmarks agreed by the Trustees with them.

Reserves

All funds held within the General Fund are unrestricted

Trustees remuneration and expenses

The Trustees did not receive any remuneration or expenses
[REDACTED] Trustee, a Partner in the firm of Mackinnons.
[REDACTED] Trustee, is a former Partner in the firm of Mackinnons.

Approved by the Trustees and signed on their behalf

[REDACTED]

Mrs Catherine Brooks' Fund

Independent examiner's report on the accounts to the Trustees of Mrs Catherine Brooks' Fund, Scottish Charity Number - SC000675

We report on the accounts of the charity for the year ended 5 April 2025, which are set out on pages 6 to 8

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.

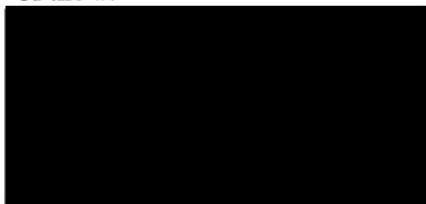
Basis of independent examiner's statement

Our 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, we do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention

1. which gives us 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 Regulationshave not been met, or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Scottish Legal Accountants
126 Drymen Road
Bearsden
G61 3RB

Dated: 13/11/2025

Mrs Catherine Brooks' Fund

SC0000675

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	6	April	2024		5	April	2025

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	21,649				21,649	23,362
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	21,649	-	-	-	21,649	23,362
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	3,356				3,356	16,006
A2 Sub total	3,356	-	-	-	3,356	16,006
Total receipts	25,005	-	-	-	25,005	39,368
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	9,227				9,227	6,389
Payments relating directly to charitable activities					-	
Grants and donations	16,900				16,900	19,076
Governance costs:					-	
Audit / independent examination	583				583	575
Preparation of annual accounts	1,800				1,800	1,800
Legal costs	11,659				11,659	11,508
Other	-				-	-
					-	
A3 Sub total	40,169	-	-	-	40,169	39,349
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	40,169	-	-	-	40,169	39,349
Net receipts / (payments)	(15,164)	-	-	-	(15,164)	19
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(15,164)	-	-	-	(15,164)	19

Mrs Catherine Brooks' Fund

SC0000675

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	35,944				35,944	35,925
	Surplus / (deficit) shown on receipts and payments account	(15,164)				(15,164)	19
						-	
						-	
	Cash and bank balances at end of year	20,780	-	-	-	20,780	35,944

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	Brewin Dolphin Nominee Portfolio	Trust Fund (Unrestricted)	911,286	932,182
	Total		911,286	932,182

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

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Mackinnons Trust Administration 2025	General	13,188	-
	Scottish Legal Accountants - Audit 2025	General	659	-
	Scottish Legal Accountants - OSCR 2025	General	1,800	-
	Mackinnons Trust Administration 2018	General	936	936
	Mackinnons Trust Administration 2024	General	-	11,659
	Scottish Legal Accountants - Audit 2024	General	-	583
	Scottish Legal Accountants - OSCR 2024	General	-	1,800
		Total		16,583

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

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

Signature

Print Name

Date of approval

[Redacted Signature Area]

27/10/25

Mrs Catherine Brooks' Fund

SC0000675

Section C Notes to the Accounts

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

Deed of Trust granted by the now deceased Mrs Catherine Antonia Mary Booth or Brooks, dated 9th May 1973 and registered in the Books of Council and Session on 30th May 1973. The Trust is administered in accordance with the terms of the Trust Deed. Appointment and removal of Trustees is in accordance with the Trust Deed which requires that appointment is approved by the unanimous agreement of the existing trustees and removal or retirement of any trustee by the unanimous agreement of the others. The Trust was set up as a Charitable Trust Fund for the purpose of enabling the Trustees to invest the Trust Fund and to pay the annual income therefrom in whole or in part in their discretion for the benefit of such persons having their usual place of residence within the town of Peterhead or surrounding districts who may in the opinion of the Trustees be in need and deserving of financial assistance, preference always to be shown to such of those as may be physically handicapped.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Individuals residing in Peterhead area, requiring financial assistance	Individuals	26	16,900
			Total	16,900

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
---------------------------------	--	---

	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
-----------------------------	---	---

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

--