

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

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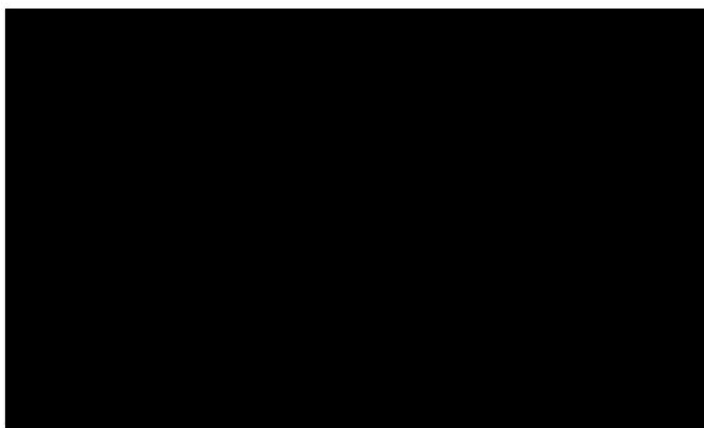
Mrs Catherine Brooks' Fund

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.

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

Activities and Achievements

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.

All funds held within the General Fund are unrestricted

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.

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

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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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	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

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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	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))							

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

	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	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	14,978

	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

27/10/25

Mrs Catherine Brooks' Fund

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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 retiral 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.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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
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C3b Trustee remuneration - details

Authority under which paid	£

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

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