E C Hill's Trust

Scotland · Charity number SC001853

Details

Known as	Erskine Cunningham Hill Trust
Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1956-01-14
Register	View on the OSCR register

Contact

Address	Church Of Scotland 121 George Street Edinburgh EH2 4YN

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of religion','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: The charity is set up to provide grants to charities and to Crossreach. Individual donations are in the region of £1,000. Priority is given to charities registered and operating in Scotland (with an annual income of less than £200,000) an relating to the elderly, young people, ex service personnel or seafarers.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other defined groups'

Objectives: for the purpose of making donations, subscriptions or grants to (a) Schemes of the Church of Scotland which are recognised at the time as charitable by the Commissioners of Inland Revenue (b) Charities which are recognised at the time as such bt Commissioners of Inland Revenue

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£46,321	£52,228	-	0
2024-12-31	£46,321	£42,750	-	0
2023-12-31	£40,875	£37,531	-	0
2022-12-31	£36,778	£40,036	-	0
2019-12-31	£54,480	£49,530	-	0

Accounts

E C HILL'S TRUST

Known as

THE ERSKINE CUNNINGHAM HILL TRUST

SC001853

Report of the Trustees and Financial Statements
for the year ending 31st December 2025

THE ERSKINE CUNNINGHAM HILL TRUST

Contents **Pages**

Trustees

[redacted]

[redacted]

Secretary

[redacted]

Independent Examiner

[redacted]

Hollis Accounting Limited
3 Melville Crescent,
Edinburgh EH3 7HW

Administrators
The Church of Scotland
Stewardship and Finance Department
121 George Street
Edinburgh, EH2 4YN

Address of Trust
The Church of Scotland
121 George Street
Edinburgh, EH2 4YN

Charity name: E C Hill's Trust

Known as: The Erskine Cunningham Hill Trust

Scottish Charity Number SC001853

THE ERSKINE CUNNINGHAM HILL TRUST

Trustees' Report for the year ended 31st December 2025

The Trustees have pleasure in presenting their report for the year ended 31st December 2025.

Governing Document

The Erskine Cunningham Hill Trust ("the Trust") was founded by the late Anderson Cunningham Hill in terms of the Declaration of Trust signed by him on 9th August 1955 and registered in the Books of Council and Session on 12th October 1955.

Recruitment and Appointment of Trustees

Suitable individuals, when approached to become Trustees through personal recommendation, are provided with the most recent Report of the Trustees and Financial Statements, together with further expanded information on the grant selection process and frequency of Trustees' meetings.

Objective and Activities

The objective of the Trust is to administer its funds as a charitable trust for the purpose of making donations and grants from the income to:

(a) Schemes of the Church of Scotland, which are recognised at the time as charitable by H.M. Revenue and Customs.
(b) Charities which are recognised at the time as such by H.M. Revenue and Customs, particularly those charities largely administered by voluntary or honorary officials.

Applications from individuals for sponsorship in charitable work are not considered by the Trustees.

In awarding grants to the schemes of the Church of Scotland, the Trustees usually make these to the central funds of the Church and in particular Crossreach, rather than to individual congregations.

In making grants to non Church of Scotland charities, the Trustees give priority to charities registered in Scotland, covering the following areas of charitable work:

- the elderly
- young people
- ex-service personnel
- seafarers

The Trustees met twice during 2025 to consider the financial position of the Trust and to approve distributions of income.

THE ERSKINE CUNNINGHAM HILL TRUST
Trustees' Report for the year ended 31st December 2025

Organisational Structure

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with charity law. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trust is administered by [redacted] - Stewardship & Finance, Treasury Officer, 121 George Street, Edinburgh, EH2 4YN, who acts as the Secretary of the Trust. The records are kept at this address.

Achievements and Performance

The Capital Fund of the Trust has two elements; the original capital is a permanent endowment fund, which must be held in perpetuity and only the income there from can be expended. The balance of the capital is an "expendable endowment" but in practice the Trustees intend to retain the capital intact and only expend the income. In the year to 31st December 2025 the Capital Fund increased in value by £142,968 to £2,070,733. This increase is due to movements in the market value of the Trust's investments.

The Trust's revenue fund had a balance of £2,099 (2024: £8,006) at 31st December 2025.

Financial Review

Income of £46,321 was received from investments. Grants of £21,300 were made (see Note 5) and management & administration costs amounted to £1,928. The net deficit of £5,907 was taken from the opening credit balance of £8,006, resulting in a credit balance of £2,099 at the year-end. There were liabilities of £900 (2024: £1,140) at 31st December 2025. Grants payable to the Church of Scotland in the year amounted to £29,000 (2024: £25,000) in respect of CrossReach.

Reserves Policy

The Reserves Policy of the Trust is to maintain the capital of the fund and to expend the income generated by the awarding of grants.

Approved by the trustees on 16th February 2026 and signed on their behalf by:

[redacted]

Edinburgh

THE ERSKINE CUNNINGHAM HILL TRUST

Independent Examiner's Report to the Trustees
for the year ended 31st December 2025

I report on the Financial Statements of the Trust for the year ended 31st December 2025 as set out on pages 5 to 9.

Respective responsibilities of trustees and examiner
The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 2006 Accounts Regulations.

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 view given by 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.
   - 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.

[redacted]

Date: 19/2/26

Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

THE ERSKINE CUNNINGHAM HILL TRUST

Receipts and Payments Account
for the year ended 31st December 2025

	Note	Income Funds £	2025 Total Funds £	2024 Total Funds £
Receipts				
Investment Income		46,321	46,321	46,321
Current Account Interest		-	-	-
Total Receipts		**46,321**	**46,321**	**46,321**
Payments				
Direct Charitable Expenditure				
Grants	5	50,300	50,300	42,000
Other Expenditure				
Management and Administration		1,928	1,928	750
Total Payments		**52,228**	**52,228**	**42,750**
(Deficit)/Surplus of Receipts against Payments		**(5,907)**	**(5,907)**	**3,571**

THE ERSKINE CUNNINGHAM HILL TRUST

Statement of Balances
as at 31st December 2025

	Note	Unrestricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Current Account Balance					
Brought Forward		8,006	-	8,006	4,434
(Deficit)/Surplus of Receipts over Payments		(5,907)	-	(5,907)	3,572
Carried Forward		**2,099**	**-**	**2,099**	**8,006**
Investments					
Market Value	4	-	2,070,733	2,070,733	1,927,765
Cost	4	-	302,224	302,224	302,224
Liabilities	6	900	-	900	1,140

Approved by the trustees on 16th February 2026 and signed on their behalf by:

[redacted]

Date:

The Notes on pages 7 to 9 form part of these accounts.

THE ERSKINE CUNNINGHAM HILL TRUST

Notes to the Financial Statements
for the year ended 31st December 2025

1 Definitions of Funds

Unrestricted Fund
This is an Income Fund which is expendable in furtherance of the general purposes of the Trust.

Permanent Endowment Fund
This is a Capital Fund, with no power to convert the Capital into Income, i.e. the Capital must be held in perpetuity and only the Income there from can be expended.

Expendable Endowment Fund
This is a Capital Fund, with power to convert the Capital into Income.

2 Taxation

The Trust has charitable status for tax purposes and as such is exempt from UK income, capital gains and corporation taxes.

3 Trustees' Remuneration

Trustees received no remuneration or expenses in either year..

4 Investments

	2025	2024
	£	£
Market Value at 1st January	1,927,765	1,774,475
Net (loss)/gain on revaluation at 31st December	142,968	153,290
Market Value at 31st December	2,070,733	1,927,765
Historic cost at 31st December	302,224	302,224

The Investments consist of units in the Growth Fund and Income Fund of the Church of Scotland Investors Trust.

THE ERSKINE CUNNINGHAM HILL TRUST

Notes to the Financial Statements
for the year ended 31st December 2025

5 Grants

		2025	2024
(a)	**Church of Scotland Funds**	**£**	**£**
	Crossreach	29,000	25,000
(b)	**Other Funds**		
	Wester Hailes Youth Agency	1,000	
	The Ayr Ark	1,000	
	Granton Youth	1,000	
	Rutherglen Community Carers	1,000	
	Super Power Agency	1,000	
	Spark	1,000	
	Light Up Learning	1,000	
	Fetlor Youth club	1,300	
	Tourette Scotland	1,000	
	Rosebery Centre	1,000	
	The Teapot Trust	1,000	
	I Work 4 Me	1,000	
	Bonnyrigg Football Club	1,000	
	Ayr & Prestwick Men's Shed	1,000	
	Mearns Kirk Helping Hands	1,000	
	Hop Scotch Children's Charity	1,000	
	Positive Help	1,000	
	Seal Community Health Project	1,000	
	Families First St Andrews	1,000	
	Discovery Camps Trust	1,000	
	Link Befriending Project	1,000	
	Charitable Distributions 2024		17,000
		21,300	17,000
		50,300	**42,000**

Notes to the Financial Statements
for the year ended 31st December 2025

6. Liabilities

	2025 £	2024 £
Administration fee	-	-
Independent Examination fee	900	1,140
	900	1,140