

The Gordon & Ena Baxter Foundation

Scotland · Charity number SC003211

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1985-02-21
Register	View on the OSCR register

Contact

Address The Gordon and Ena Baxter Foundation
c/o Baxters Food Group
Fochabers
Moray
IV327LD

Website www.gebfoundation.com

Activities

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

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of religious or racial harmony', 'the advancement of environmental protection or improvement', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The Gordon & Ena Baxter Foundation is a grant-giving charity established to support well-managed charitable groups operating in Moray, Aberdeenshire, Aberdeen and the Highlands. This is achieved via quarterly application rounds.

Beneficiaries: 'People with a particular ethnic or racial origin'

Objectives: The trust is established for charitable purposes only within the meaning assigned thereto by the law for time being in force.

Geography

- **Main operating location:** Moray
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£377,977	£311,377	-	0
2024-03-31	£251,788	£275,415	-	1
2023-03-31	£100,355	£95,378	-	1
2022-03-31	£110,708	£216,160	-	1
2021-03-31	£153,653	£139,177	-	0

The Gordon & Ena Baxter Foundation

Scotland - Charity number SC003211

Accounts

Charity Registration No. SC003211 (Scotland)

THE GORDON & ENA BAXTER FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE GORDON & ENA BAXTER FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

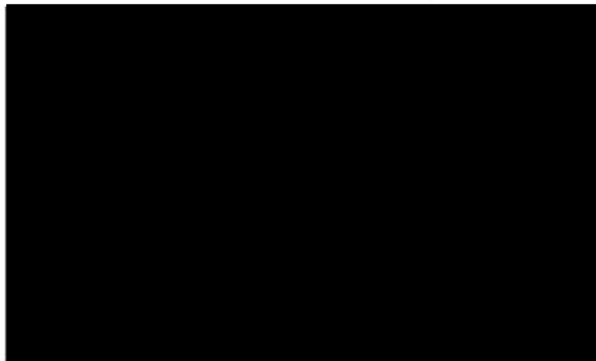
Trustees



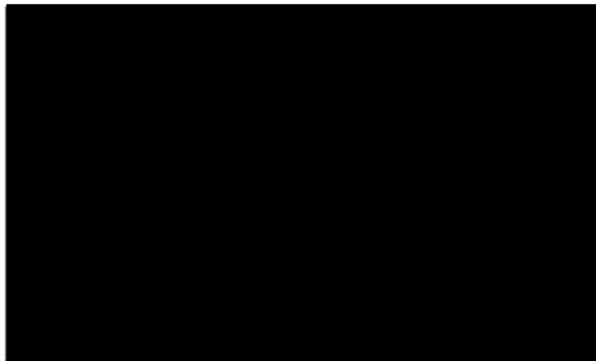
Charity number (Scotland)

SC003211

Principal address



Independent examiner



THE GORDON & ENA BAXTER FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

THE GORDON & ENA BAXTER FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trustees shall apply the Trust funds for the benefit of any association, institution, fund, society or body established for charitable purpose only (charitable purpose having the meaning assigned to it by the law for the time being in force) at the trustees' discretion.

In terms of the Trust Deed, the Trust objectives are widely drawn, allowing for the trustees to expend the charity's funds to charitable organisations. The Trust aims to assist worthy, well-managed projects and charitable organisations with the majority of funding being made available to communities in the North East of Scotland and the Highlands & Islands. The Trust will support and promote charitable projects across the geographical area stated by making awards with the monies with which the Trust is endowed in accordance with the aims and objectives of the Trust.

During the period, the trustees agreed the following areas as their priorities:

- to support educational and training projects which broaden horizons, promote responsibility and generally increase access or opportunity for young people.
- to support and promote healthy living and nutrition, good food making skills including Scots culinary traditions.
- to promote good citizenship and support the improvement and enjoyment of social and community welfare, from the very young to the elderly and those less able.
- to support amateur sporting activity, in particular those activities which encourage positive youth development.
- to promote and support arts and heritage to widen opportunity, access and participation for all in these fields.
- to promote the conservation and preservation of the natural environment.

The Trust considers its annual objectives with reference to the above. Trustees are pleased that applications and enquiries have increased steadily as a result of proactive promotional activity.

Grants are given to those charities which the board of trustees deem to be appropriate and in accordance with the Trust's objectives.

THE GORDON & ENA BAXTER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

This was a special year for the Foundation as it celebrated surpassing the £2 million milestone for charitable giving. This achievement was made possible thanks to the pioneering enterprise of Gordon and Ena Baxter and their desire to Make a Difference through their generous endowment. This legacy has supported hundreds of projects across the north of Scotland, ultimately bettering the lives of young and old in communities large and small. Trustees are proud to have followed the wishes of Gordon and Ena in supporting well-managed charities as they work hard to better their communities. As in 2023/24, donations increased on the previous year and awards made or pledged totalled more than £323,000. Awards are made for capital expenditure and sit within the themes of education and training; arts and heritage; health and community care; youth sports and conservation and the environment.

Over the year, 56 awards were agreed (2024: 44) in line with the Foundation's charitable objectives. Of these, 19 were based in the Moray/Speyside area, which is home to the family food company which Gordon and Ena led for nearly 50 years. In neighbouring Highland, 25 projects were successful at application and a further 12 charities or community groups in Aberdeen City and Shire were pledged funds. Trustees were pleased with the geographical spread across the Foundation's area.

Awards ranged from £100 up to £25,000, with the majority sitting in the £1,000-£9,999 range. This year, 17 awards of £10,000 or more were agreed and trustees welcomed this increase in larger grants. Among recipients of these major awards was New Start Highland, Inverness, which was granted £15,000 to create a new Bike Hut in which trainees upcycle, then sell, old bikes. Also benefitting was Elgin Sports Community Trust, which used its award to add a new dug out and pavilion equipment at its facility in central Elgin.

At Huntly, where Ena Baxter was raised, the advice and support charity Gordon Rural Action benefitted from an award of more than £17,000 to fit out its charity shop and baby bank after major refurbishment works. Further North, the Association of Northern Trails was granted a £15,000 award to help create a bridge over the Loth Burn, which lies between Brora and Helmsdale. This burn crosses a coastal path used by local walkers for health and wellbeing as well as forming part of the long-distance John O'Groats Trail.

Smaller projects supported included: IT equipment for the archiving of historical photographs and documents at Cullen; major washroom upgrade works at North Kessock Village Hall; a smart screen for the ATC training room at Nairn and goals for community youth football at Dunbeath. Also benefitting was Elgin & District Pipe Band, which was awarded funds towards new tartan and uniform for its 50th anniversary year celebrations.

Trustees were also pleased to agree: a contribution towards the installation of a lift at Grantown Community Centre, opening up the top floor to all; a £6,000 award towards a new blood bike vehicle for the North East Rider Volunteers Scotland; a gazebo for RDA Moray; art equipment and supplies for a mosaic project run by Create Aberdeen; junior pétanque equipment for use by young people in Fochabers and district; a polytunnel for a community gardening group on Skye; a range of indoor climbing holds to increase accessibility for all at The Ledge climbing centre, in Inverness; and contributions towards a number of local village hall upgrade works across the area. These are just some of this year's beneficiaries and the board was pleased with the variety and spread of awards made.

This year, the Foundation launched a new website, which was created in collaboration with the Baxter Family Charitable Trust. It is designed to simplify the process of applying for an award to make it as easy and accessible as possible. Already, it is proving to be a great asset and a high number of good quality submissions were received at each of the Foundation's four funding rounds of 24/25.

Especially close to the Foundation's heart is the Famous Fochaberians Garden, which was established by Gordon Baxter in recognition of those who put the village of Fochabers on the map. As ever, trustees were very grateful for the community's support as the Foundation continued to maintain the popular beauty spot for the benefit of locals and visitors alike.

Trustees work hard throughout the year to fulfil the wishes of Gordon and Ena Baxter and this year we were pleased to strengthen the team by welcoming [REDACTED] to the board. [REDACTED] brings with him a wealth of legal expertise coupled with a strong record of service to the local community. In a legal career spanning more than 40 years, he has helped thousands of clients as a highly respected general practitioner with particular interest in residential and commercial property work and private client work. [REDACTED] has been Partner at several firms and was most recently a Consultant at Harper MacLeod LLP prior to his retirement in the spring of this year. He has worked equally hard for the benefit of the community and was an active member of Rotary for 25 years, serving as President in Elgin in 2010/11. [REDACTED] is also a member of Elgin Burns Club and was legal adviser to the charity Give Them a Sporting Chance for nearly 20 years before stepping down earlier this year. He has a lifelong interest in a wide variety of sports and coached youth rugby at Moray RFC for 12 years, where he also served as Youth Convener. Fulfilling the wishes of Gordon and Ena through the Foundation's work would not be possible without the dedication and commitment of the board and trustees are delighted to welcome Ian to the team. Similarly, it would not be possible without the energy, enthusiasm and commitment of volunteers across the North who give up their time to lead community projects that benefit the areas in which they live. Once again, this was clearly evident to see and is a source of great inspiration and pride.

THE GORDON & ENA BAXTER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity received £377,977 (2024 - £251,788) of income during the year. Expenditure for the year was £311,377 (2024 - £275,415) resulting in a surplus of £66,600 (2024 - deficit of £23,627). The trustees are pleased with the level of giving in the financial year, supporting key projects in communities in the North of Scotland in line with the objectives of the Trust.

Reserves Policy

The Trust holds a significant element of funds as cash to allow flexibility in responding to any substantial applications for funding that are received. The trustees consider all of the reserves of the Trust to be free reserves. The Foundation will draw down Funds from The Baxter Family Charitable Trust (formerly known as WGB/EEB Charitable Endowment Trust) as and when reserves are required to meet the charitable objectives of the Trust in line with the grants policy and strategy noted. The agreed grants pledged within the year during the board meetings are all intended to be fulfilled, however, as there is no contractual obligation with the recipient at the year end for these to be paid, grants are treated as a contingent liability and will be shown as payable in the year the grant is fulfilled.

The total reserves at the balance sheet date are £208,929 (2024 - £142,309) and related wholly to unrestricted funds.

Investment Policy

The Trust operates in partnership with The Baxter Family Charitable Trust which holds the funds which have been bequeathed to the Foundation. The Baxter Family Charitable Trust is responsible for all investment strategy.

Risk Assessment

The trustees in the course of the period reviewed the principal risks confronting them: the risk of abuse by charitable recipients; the risk of unethical administration; the risk of inadequate financial control; the risks inherent in investment policy resulting in reduction in the value of the funds held by The Baxter Family Charitable Trust and finally the risk of non-compliance with charity law. Comprehensive reporting systems have been put in place to ensure that these risks are minimised.

Trustees are agreed that current procedures are satisfactory and that these will be monitored and updated on a regular basis.

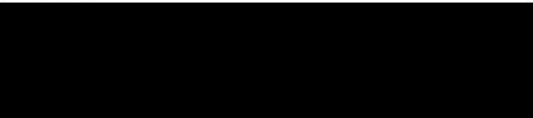
Plans for future periods

Trustees were pleased to be able to provide funding towards a wide variety of exciting and innovative projects across the area and positive benefits can already be seen. The Foundation remains committed to working with well-managed local groups, helping them to Make a Difference in their local communities. The Foundation generally supports eligible projects in the Aberdeenshire, Aberdeen, Moray, Highland, Western Isles, Orkney and Shetland areas.

Structure, governance and management

The Gordon and Ena Baxter Foundation was founded by declaration of trust on 23 March 1981 and is registered as a Scottish charity (charity number SC003211) with the Office of the Scottish Charity Regulator.

Trustees who served during the period from 01 April 2024 to the date the financial statements were approved were as follows:



The day-to-day management of the charity is carried out by the Foundation Manager, [REDACTED] who is employed directly by the Foundation, working 21 hours a week on a permanent basis.

THE GORDON & ENA BAXTER FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees are appointed by individual Minute of Assumption which is signed by the relevant trustees.

The trustees meet at regular intervals both at formal meetings and by teleconference to consider applications received. The trustees review the applications received and grants will be awarded based on their consideration of the application and whether it fits with their grants policy.

In the event of a vacancy arising for a replacement or additional Trustee, appropriate discussions would take place by the Board of Trustees, following which suggestions and suitable nominations would be sought for consideration, ensuring that the skills set across the Board of Trustees remained at the correct level.

Training of trustees

The trustees are regularly briefed and updated on charity law and on requirements and guidelines relating to the performance of trustees. The trustees believe that the current board has in its members the necessary skill set to address the matters of the strategy of the Trust; administration; monitoring the affairs of the Trust and the issues of the financial control and risk management.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.


Trustee

Date 27th Nov 2025

THE GORDON & ENA BAXTER FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GORDON & ENA BAXTER FOUNDATION

I report to the charity trustees on my examination of the financial statements of the trust for the year ended 31 March 2025, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Use of my report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.



Dated 3 December 2025

THE GORDON & ENA BAXTER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	375,050	251,050
Investments	4	2,947	738
Total income		<u>377,997</u>	<u>251,788</u>
<u>Expenditure on:</u>			
Charitable activities	5	311,377	275,415
Net income/(expenditure) for the year			
Net movement in funds		66,620	(23,627)
Reconciliation of Funds			
Fund balances at 1 April 2024		142,309	165,936
Fund balances at 31 March 2025		<u>208,929</u>	<u>142,309</u>

All income and expenditure for the current and comparative year is in respect of unrestricted funds.

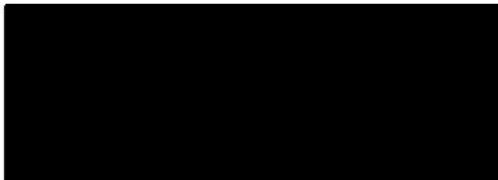
THE GORDON & ENA BAXTER FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Cash at bank		209,529		144,209	
Creditors: amounts falling due within one year	10	<u>(600)</u>		<u>(1,900)</u>	
Net current assets			<u>208,929</u>		<u>142,309</u>
Income funds					
Unrestricted funds			<u>208,929</u>		<u>142,309</u>
			<u>208,929</u>		<u>142,309</u>

The financial statements were approved by the Trustees on 27th November 2025



THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Gordon & Ena Baxter Foundation is a charitable trust registered in Scotland. The principal address is c/o [REDACTED]

1.1 Accounting convention

These financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for at least the next 12 months and they have not identified any material uncertainties with regards to going concern. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised on receipt or once the trust has been notified of the donation, unless performance conditions require deferral of the amount.

Investment income is included in the accounts in the year in which it becomes entitled to it, it can be reliably determined and there is probability of receipt.

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to the expenditure.

All expenditure is included on an accruals basis.

Charitable expenditure is incurred in direct pursuance of the charity's principal objectives and as set out in the trustees' report.

Support costs comprises those costs directly attributable to the support of the Trust.

Governance costs comprises those costs directly attributable to the governance of the Trust. This includes legal and professional fees and independent examination fees.

Grants

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Foundation. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Foundation.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include deposits held at call with banks.

Basic financial assets

Basic financial assets, which include other debtors and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including other creditors are recognised at transaction price.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider that there are no estimates and underlying assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	2025 £	2024 £
Donations and gifts	<u>375,050</u>	<u>251,050</u>
Donations and gifts		
The Baxter Family Charitable Trust	375,000	250,000
Other	<u>50</u>	<u>1,050</u>
	<u>375,050</u>	<u>251,050</u>

4 Investments

	2025 £	2024 £
Interest receivable	<u>2,947</u>	<u>738</u>

5 Charitable activities

	2025 £	2024 £
Staff costs	22,248	18,737
Administrative expenses	<u>5,286</u>	<u>5,496</u>
	27,534	24,233
Grant funding of activities (see note 6)	277,913	248,378
Support costs (see note 7)	4,980	1,094
Governance costs (see note 7)	<u>950</u>	<u>1,710</u>
	<u>311,377</u>	<u>275,415</u>

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Grants paid

	2025	2024
Grants to institutions:	£	£
Camphill Rudolf Steiner School Ltd	20,000	
Highland and Islands Blood Bikes	5,000	
The Three Kings Cullen Association	10,000	
Buckie Men's Shed	5,000	
Portsoy 75 Club (second instalment)	3,955	
Roseisle Hall	10,000	
Glass Community Association	15,000	
Gordon Rural Action	17,625	
Aboyne Highland Games	15,000	
Elgin & District Pipe Band	10,000	
Brent Centre for Young people	3,726	
Roths Tennis Club 2021	3,000	
The Grantown Society	3,000	
Third Sector Interface	4,300	
RSPB Scotland	20,000	
Friends of Wood Recyclability	10,000	
Elgin Sports Community Trust	20,425	
North East Rider Volunteers Scotland	6,000	
Keith & District Men's Shed	3,645	
Urras Oighreachd Ghabsainn	5,000	
Erskine Veterans Charity	5,000	
Outer Hebrides Fisheries Trust	4,000	
Children 1st	6,973	
North Kessock Village Hall	10,000	
Grantown YMCA Community Centre	15,000	
Portknockie Community Association SCIO	7,140	
Cullen, Deskford and Portknockie Heritage Group SCIO	3,900	
Portgordon Community Trust Ltd	6,374	
Outfit Moray		4,356
Nairn River Enterprise		3,000
Speyfest Association SCIO		3,235
Sistema Scotland		5,000
Forres Heritage Trust		5,000
REAP		5,000
The Seed Box Ltd		5,000
Kinloss Abbey Trust		5,000
Nairn Coastal Rowing Club		5,000
Staffin Community Trust		5,000
NSPCC Scotland		5,220
Maryburgh Men's Shed		6,000
Merkinch Community Centre Association		6,000
Elgin Lawn Tennis Club		6,793
Inverness Caledonian Thistle Community Development		9,000

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
Friends of Blairs Loch		10,000
Avoch Community Rowing Club		10,000
Historylinks Museum		10,000
Aberlour Scout Group		10,000
Findhorn Village Conservation Company		10,000
Bennachie Leisure Centre Association		12,067
The Lossie 2-3 Group		15,000
Lochaber Wheeled Sports Society (Fort William Bike Park)		15,000
The Royal Zoological Society of Scotland		15,000
The General Anderson Trust		20,000
Elsie Normington Foundation		23,100
Grants paid under £3,000	<u>28,850</u>	<u>19,607</u>
	<u>277,913</u>	<u>248,378</u>

During the current and prior year all grants were paid to institutions, and no grants were paid to individuals.

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Rent		-	-	550	Direct
Marketing	455	-	455	314	Direct
Subscriptions	95	-	95	230	Direct
Maintenance of garden	4,430	-	4,430	-	
Independent examination fees	-	950	950	1,710	Direct
	<u>4,980</u>	<u>950</u>	<u>5,930</u>	<u>2,804</u>	
Charitable activities	<u>4,980</u>	<u>950</u>	<u>5,930</u>	<u>2,804</u>	

Governance costs include payments to the independent examiners of £600 for 2025 and an under accrual for 2024 of £350 (2024 - £1,710) for independent examination fees.

8 Trustees

Trustee remuneration is paid as permitted in the charity constitution.

Within the year 3 trustees were reimbursed a total of £1,738 travelling and meeting expenses (2024 - £1,970).

No trustees received any remuneration or benefits during the current or prior year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>1</u>	<u>1</u>
Employment costs	2025 £	2024 £
Wages and salaries	21,600	17,464
Other pension costs	648	1,273
	<u>22,248</u>	<u>18,737</u>

THE GORDON & ENA BAXTER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	-	-
Accruals and deferred income	<u>600</u>	<u>1,900</u>
	<u>600</u>	<u>1,900</u>

11 Retirement benefit schemes

Defined contribution schemes.

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to statement of financial position in respect of defined contribution schemes was £648 (2024 - £1,273).

12 Financial commitments, guarantees and contingent liabilities.

During the financial year the charity pledged to make grants for charitable purposes of £179,070 (2024 - £170,042) which had not yet been paid to the beneficiaries at the year end date. These pledged grants have been deemed a contingent liability by the trustees as although there is the possibility that the grants will be paid there is no contractual obligation at the year end date for them to do so.

13 Related party transactions

There were no related party transactions during the year or the previous year.