

Hunter Bequest Fund : Mayfield Church

Scotland · Charity number SC020704

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Trust (founding document is a deed of trust) (other than educational endowment) |
| Registered | 1902-01-01 |
| Register | View on the OSCR register |

Contact

Address Newington Trinity Church
18 West Mayfield
Edinburgh
EH9 1TQ

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: Provides funds to Newington Trinity Church for ministry support.

Beneficiaries: 'Older People'

Objectives: The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-09-30 | £1,519 | £1,420 | - | 0 |
| 2024-09-30 | £1,514 | £1,320 | - | 0 |
| 2023-09-30 | £1,332 | £1,320 | - | 0 |
| 2022-09-30 | £1,220 | £1,320 | - | 0 |
| 2021-09-30 | £1,346 | £2,120 | - | 0 |

Hunter Bequest Fund : Mayfield Church

Scotland - Charity number SC020704

Accounts



HUNTER BEQUEST FUND

STATEMENT OF ACCOUNTS

For the year ended

30 September 2025

Charity number **SC020704**



HUNTER BEQUEST FUND (SC020704)

OFFICE BEARERS and OTHER OFFICIALS

Trustees

Ex-officio being office bearers within Newington Trinity Church, (formerly Mayfield Salisbury Parish Church) :

| | |
|------------------------------|--|
| Minister | Revd Dr Alexander Forsyth (resigned 31 August 2025) |
| Session Clerk | Boyd McAdam |
| Convener of Resourcing Group | Andrew Steven (from January 2025) |

Appointed by the Kirk Session of Newington Trinity Church (being a body entitled to appoint Trustees in addition to those holding office ex-officio prior to the formation of Newington Trinity Church):

Frank Spratt
Alastair MacGilchrist

As noted in the Trustees' Report on page 2, on 1 January 2025 Mayfield Salisbury Parish Church (MSPC) merged with two other churches, and became Newington Trinity Church.

Clerk to the Trustees

Hugh M Pollock

Address

Newington Trinity Church, West Mayfield, Edinburgh, EH9 1TQ'

Bankers

The Royal Bank of Scotland plc
National Savings Bank, Glasgow

Independent Examiner

Louise Tobin CA

Charity number

SC020704

HUNTER BEQUEST FUND (SC020704)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

ORIGINS & PURPOSES

The Bequest was established under a scheme approved by the Court of Session in 1965, whereby the Trustees apply the income of the fund for missionary work in connection with the congregation of Mayfield Salisbury Parish Church (Edinburgh) (MSPC), charity number SC000785.

Following the merger of three churches on 1 January 2025, MSPC is now Newington Trinity Church (same charity number). The Fund has charitable status, its charity number is SC020704.

TRUSTEES

The trustees throughout the year were as noted on page 1 of these accounts.

ACTIVITIES

The Trustees remain alive to the need to monitor the financial position of the Fund, and overall, the work carried out in terms of the objectives of the Bequest, and have liaised with the Clerk as required. The Fund contributes to the costs of periodic visits by the Ministry team of MSPC, now Newington Trinity Church to members of the congregation.

TRUSTEES' RESPONSIBILITIES

Given the nature of the fund, its level of income and volume of transactions, the Trustees have availed themselves of the provisions of current legislation, including the Charities Accounts (Scotland) Regulations 2006, whereby they are only required to produce a Receipts and Payments Account, a Statement of Balances and Notes to the Accounts.

However they recognise their responsibility for keeping accounting records, for safeguarding the assets of the charity and for the preparation of the accounts. The Trustees consider that the audit requirement under Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply to the Fund.

FINANCIAL POSITION

Income generated from investments is used to reimburse MSPC/Newington Trinity Church (SC000785) for a portion of the costs of the Ministry Team. A payment of £1,300 was made in October 2024 for the previous year, and a payment will be made in due course for the current year.

The result for the year was an excess of receipts over payments of £99, (2024 surplus – £194). The total fund at the year end was £42,097 (2024-£41,998). The fund is represented by investments at a cost of £38,088 (2024-£38,088) in Growth Fund units of the Church of Scotland Investors Trust, and cash held in bank accounts (RBS & NS&I), amounting to £4,009 (2024-£3,910). The market value of the investments at the year end was £74,914 (2024-£69,151).

TRUSTEES' POLICY ON INVESTMENTS, RESERVES & RISK

As noted above, the investments are held in the Growth Fund managed by the Church of Scotland Investors Trust, which also produces reasonable levels of income. The Trustees are satisfied with the performance of the invested funds, given the current stock market background. The balance of funds is held in cash and is available to contribute to the Ministry Team's costs, as required. The Trustees have identified the major risks to which the Fund is exposed and have established procedures to mitigate those risks. The Kirk Session agreed that in order to provide a breadth of views among the Committee overseeing various MSPC funds and bequests, which include the Hunter Bequest Fund, Walter Thomson was appointed as an observer with effect from 19 September 2023.

FUTURE PLANS

The Trustees do not foresee any major change to the current pattern of activities or funding.

The foregoing Report was approved by the Trustees on 19 March 2026 and is signed on their behalf by

....sgd. *B McAdam*.....Boyd McAdam (Trustee)

HUNTER BEQUEST FUND

Scottish Charity Number SC020704

REPORT BY THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts for the year ended 30 September 2025 which are set out on page 4.

Respective responsibilities of the trustees and the independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 explanation 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:

(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(b) to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

sgd. *L Tobin*

Louise Tobin CA
Independent Examiner

Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

Date: 25 March 2026

HUNTER BEQUEST FUND (SC020704)

ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

| <u>Receipts & Payments Account</u> | 2025 | 2024 |
|---|-----------------------|-----------------------|
| Receipts | £ | £ |
| Dividends | 1,496 | 1,496 |
| Bank interest | <u>23</u> | <u>18</u> |
| | <u>1,519</u> | <u>1,514</u> |
| Payments | | |
| Contribution to Mayfield Salisbury Parish Church | (1,300) | (1,200) |
| Examiner fees | <u>(120)</u> | <u>(120)</u> |
| | <u>(1,420)</u> | <u>(1,320)</u> |
| Excess receipts transferred to Statement of Balances | <u>99</u> | <u>194</u> |
| | | |
| <u>Statement of Balances</u> | | |
| Investments - at cost | <u>38,088</u> | <u>38,088</u> |
| | | |
| Opening bank balances | 3,910 | 3,716 |
| Excess receipts for the year from above | <u>99</u> | <u>194</u> |
| Bank balances at 30 September 2025 | <u>4,009</u> | <u>3,910</u> |
| | | |
| Total funds at 30 September 2025 | <u>42,097</u> | <u>41,998</u> |

NOTES

(1) All funds are unrestricted.

(2) Investment details

| | <u>valuation</u> | <u>cost</u> | <u>valuation</u> | <u>cost</u> |
|--|------------------|---------------|------------------|---------------|
| | <u>2025</u> | <u>2025</u> | <u>2024</u> | <u>2024</u> |
| | £ | £ | £ | £ |
| Church of Scotland Investors Trust - Growth Fund 11,082 units | <u>74,914</u> | <u>38,088</u> | <u>69,151</u> | <u>38,088</u> |

(3) Liabilities

With the experience of previous years, the Trustees foresee a request from Newington Trinity Church (SC000785) for a payment as a contribution to the costs of the Ministry team.

These accounts were approved by the Trustees on 19 March 2026 and are signed on their behalf by

..sgd. *B McAdam*.....Boyd McAdam (Trustee)