

DR ELIZABETH ANDERSON CALDER MEMORIAL TRUST

Trustees' Annual Report and Accounts for the year ended 05 April 2025

Scottish Charity No: SC025003

Current Trustees

Contact Address

Mactaggart & Co.
Solicitors
72-74 Main Street
LARGS
Ayrshire
KA30 8AL

Governing Document

Constituted by Deed of Trust

Charitable Purposes

The object of the charity is to hold the funds in Trust and to make payments to relieve poverty, destruction, financial hardship, misery, neglect, suffering, disease, sickness, infirmity or mental or physical handicap. The Trust deed gives the trustees the power to apply the funds whether by donation or otherwise to such individuals, whether British subjects or not and whether resident in the United Kingdom or elsewhere; at their sole discretion which they consider appropriate for the furtherance of the purposes of the trust.

Activities and achievements

The trustee considered various applications and agreed and paid 1 donation to one registered charity. These donation was £2,000. The trustee was also advised by the stockbrokers in relation to the discretionary management of the investments and considered the reports provided in this regard.

Trustee remuneration and expenses

Legal costs for administering the trust were paid to Mactaggart & Co. solicitors with which the Trustee has a business connection. [REDACTED] is a director.

Reserves

At the end of the year Mactaggart & Co. held a balance of £61,803.07 and Rathbones held a balance of £9,343.60 over and above the portfolio valuation.

Approved by the Trustees and signed and their behalf

[REDACTED]
[REDACTED] - Trustee

23/10/2025

DR ELIZABETH ANDERSON CALDER MEMORIAL TRUST
Receipts and Payments Account for the year ended 05 April 2025
Scottish Charity No: SC025003

	2024	2025
Receipts		
Dividends from Investment Portfolio	14,064	17,232
Interest received	5,934	4,743
Asset & Investment Sales:		
Proceeds from sale of investments etc	6,086	128,335
Total Receipts	26,084	150,309
Payments		
Investment Management Costs:		
Rathbones Fee (Investment Advisors)	6,224	6,706
Grants and donations:		
Ayrshire Hospice	1,900	
Beatson Cancer Charity	1,000	
Branch Out Together	1,000	
British Heart Foundation	1,000	
Canine Concern Scotland	1,900	
Erskine	1,000	
Good Morning Service	1,900	
Hextol Foundation	1,000	
McMillan Cancer Support	2,000	
Saving & Rehoming Strays	-	2,000
SSAFA	1,000	
Scottish Huntington's Association	1,900	
Scottish Mountain Rescue	1,900	
Sunshine Wishes Children's Charity	1,900	
The Trussell Trust	1,000	
Veteran's Scotland	1,000	
Total Grants and donations	21,400	2,000
Governance Costs:		
Audit/independent examination	581	633
Legal Costs	5,418	6,252
Total Governance Costs	5,999	6,885
Payments relating to Asset & Investment Movements:		
Purchase of Investments	0	117,446
Total payments	33,623	133,037
Surplus/ (deficit) for year	-7,539	17,273
All funds are unrestricted		

DR ELIZABETH ANDERSON CALDER MEMORIAL TRUST

Statement of Balances as at 05 April 2025

Scottish Charity No: SC025003

	<u>2024</u>	<u>2025</u>
Bank and cash in hand		
Opening Balances	61,413	53,874
Surplus/ (deficit) for year	-7,539	17,273
	<u>53,874</u>	<u>71,147</u>
Reserves		
General funds	53,874	71,147
Closing balances	<u>53,874</u>	<u>71,147</u>
Assets		
Rathbones Portfolio	731,323	707,113
	<u>731,323</u>	<u>707,113</u>

Trustee

23/10/2025

Scottish Charity No: SC025003

Independent Examiner's Report to the Trustees of Dr. Elizabeth Anderson Calder Memorial Trust

I report on the accounts of the charity for the year ended 05 April 2025 which are set out on pages 2 to 4.

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) Act 2005 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

My 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 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 [~~other than disclosed below*~~]

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, and
- 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.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

22 / 10 / 25

* Please delete the words in brackets if they do not apply. If words do apply set out those matters which have come to your attention.