

The Gibson Graham Charitable Trust

Accounts

Year to 5 April 2025

Charity # SC030808





The Gibson Graham Charitable Trust

Contents

	Page
Statement of the Trustees	3 & 4
Report of the Independent Examiner	5
Receipts and Payments Account	6
Statement of Balances	7
Donations	8 & 9

The Gibson Graham Charitable Trust

Statement of Trustees for the Year Ended 5 April 2025

Trustees:	
Principal Office:	9 Gartness Court Drymen Glasgow G63 0AX
Charity Number:	SC 030808
Recuitment and Appointment of Trustees:	Trustees are recruited and appointed by the existing Trustees. The existing Trustees are the original Trustees as stated in the Charitable Deed of Trust by  dated 4 November 2000. To date no further Trustees have been appointed.
Trustees Expenses and Remuneration:	The Trustees did not receive any remuneration or expenses during the year or in the prior year.
Trust Deed:	Charitable Deed of Trust by  dated 14 November 2000 and registered in the Books of Council and Session on 22 December 2000.
Trust Purposes:	Payment or application of the Trust Fund or such portion thereof as the Trustees shall from time to time in their sole discretion think fit or for the benefit of such cultural, educational, religious or welfare funds, societies, organisations and / schemes as are charities at law.
Activities and Achievements:	During the year £24,550.00 (2024: £19,850.00) was donated to charitable causes. The donations made by the Trust are detailed on page 8 and 9 of these accounts.
Stockbrokers:	Rathbones are the stockbrokers. Valuations are carried out half yearly in the Spring and Autumn of each year.
Investment Powers:	Wide
Registration:	Rathbones Investment Management Ltd Nominee Account.
Donation Receipts:	During the year  Trustee donated £3,513.00 (2024: £10,022.00). The tax reclaim from HMRC is yet to be done. In 2024, there was a tax reclaim of £2,505.55.

The Gibson Graham Charitable Trust

Statement of Trustees for the Year Ended 5 April 2025

Reserves: The Trustees have made no donation commitments.

As at 5 April 2025 the cash balances are £4,225.99 (2024: £6,008.86).

As at 5 April 2024 the market value of stocks and share is £568,470.88 (2024: £590,355.56).

Sufficient reserves will be maintained to generate worthwhile investment returns.

Approved by the Trustees on 4 December 2025 and with their authority signed on their behalf by one of their number, namely [REDACTED]

[REDACTED]

The Gibson Graham Charitable Trust

Independent Examiners Report to the Trustees of the Gibson Graham Charitable Trust

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 6 to 9.

Respective Responsibilities of Trustees and Examiners

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and Charities Accounts (Scotland) Regulations (as amended), ("the 2006 Regulations"). The Trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

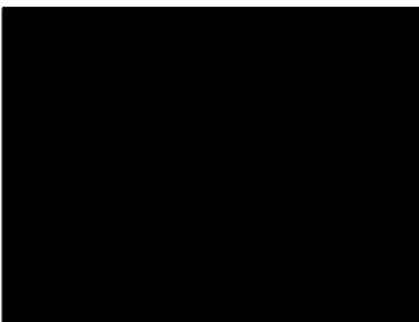
Basis of the Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Charity and comparisons 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 connection with 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 with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 4 December 2025

The Gibson Graham Charitable Trust

Receipts and Payments Account

	Year to 5 April 2025 £	Year to 5 April 2024 £
Receipts		
Dividends collected	22,684.31	21,882.04
Interest collected	-	24.47
Donations received	3,513.00	10,022.00
Taxation reclaimed from HMRC on donation	-	2,505.55
Sub-total	<u>26,197.31</u>	<u>34,434.06</u>
Proceeds from sales of stocks and shares	25,445.40	6,960.49
Total Receipts	<u>51,642.71</u>	<u>41,394.55</u>
Payments		
Investment management costs	4,330.60	4,042.83
Grants and donations (pages 8 & 9)	24,550.00	19,850.00
Sub-total	<u>28,880.60</u>	<u>23,892.83</u>
Purchases of stocks and shares	24,544.98	22,282.08
Total Payments	<u>53,425.58</u>	<u>46,174.91</u>
Net receipts / (payments) for the year	<u>(1,782.87)</u>	<u>(4,780.36)</u>

Notes to the accounts

All the above are unrestricted funds.

The Trust is a registered charity, therefore no provision for taxation is necessary.

The Trustees do not receive any remuneration or expenses during the year. Furthermore, there were no transactions with the Trustees and connected persons other than the receipt of a donation referred to below.

[REDACTED] Trustee, donated £3,513.00 (£2024: £10,022.00) to the Trust in the year.

During the previous year a tax reclaim of £2,505.55 was received from HMRC.

A tax reclaim will be made in 2026.

The Gibson Graham Charitable Trust

Statement of Balances

	5 April 2025 £	5 April 2024 £
Cash funds		
Cash and bank balances at start of year	6,008.86	10,789.22
Net receipts / (payments)	(1,782.87)	(4,780.36)
Cash and bank balances at end of year	<u>4,225.99</u>	<u>6,008.86</u>
Investments		
Stocks and shares (market value)	<u>568,470.88</u>	<u>590,355.56</u>
Liabilities		
Liabilities	<u>-</u>	<u>-</u>
Pledged funds		
Pledged funds	<u>-</u>	<u>-</u>

Notes to the accounts

These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

No liability is noted in these accounts for the examination of them by an Independent Examiner. For the year ended 5 April 2025 the Independent Examiner has charged no fee. Instead a donation of £850.00 (2024: £800.00) will be made to a Charity of his choice. This will be paid in early 2026. There are no other liabilities (2024: £Nil).

There are no other assets or contingent liabilities.

As at 5 April 2025 and 5 April 2024 there are no pledged funds.

The Trust's funds comprised stocks and shares and bank balances. Payment or application of the Trust Fund or such proportion thereof as the Trustees shall from time to time in their sole discretion think fit will be made for the benefit of cultural, educational, religious, or welfare funds, societies, organisations and or schemes as are charities at law.

Approved by the Trustees on 4 December 2025 and with their authority signed on behalf by one of their number, namely 

The Gibson Graham Charitable Trust

Analysis of Donations

	Year to 5 April 2025 £	Year to 5 April 2024 £
Mission Aviation Fellowship	3,500.00	1,000.00
Mary's Meals	2,000.00	2,500.00
Preshal Trust	2,000.00	2,000.00
Fauna & Flora International	2,000.00	1,000.00
National Trust for Scotland	2,000.00	1,000.00
Lodging House Mission	1,000.00	1,000.00
John Muir Trust	1,000.00	1,000.00
Music in Hospitals	1,000.00	500.00
Drymen Village Hall	1,000.00	
George Watson's College Malawi Partnership	1,000.00	
The Eric Liddle Community	1,000.00	
Glasgow University	1,000.00	
Disasters Emergency Committee (Ukraine)	1,000.00	
King's Trust	1,000.00	
World Link International	800.00	
Friends of Glenan Wood	700.00	
Beatson Cancer Charity	700.00	700.00
Findhorn, Nairn and Lossie Rivers Trust	500.00	500.00
WWF	500.00	
Children In Need India	500.00	
Glasgow Wood	350.00	
Woodland Trust		1,000.00
Glasgow City Mission		1,000.00
Steps to Hope		1,000.00
Shared Hope		1,000.00
Seamab		800.00
SSAFA		750.00
Sub-total	24,550.00	16,750.00

The Gibson Graham Charitable Trust

Analysis of Donations (continued)

	Year to 5 April 2025 £	Year to 5 April 2024 £
Brought Forward	24,550.00	16,750.00
Salvation Army		700.00
Teapot Trust		700.00
St Andrew's Clinics for Children		700.00
British Red Cross		500.00
Gurka Welfare Trust		300.00
RNLI		200.00
Total	<u>24,550.00</u>	<u>19,850.00</u>