

# Charitable Trust Of The Society Of High Constables Of Edinburgh

Scotland · Charity number SC031810

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2001-06-21
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
1 Murrayfield Drive  
Edinburgh  
Edinburgh  
Edinburgh  
Midlothian  
EH12 6EE

**Website** [www.edinburghhighconstables.org.uk](http://www.edinburghhighconstables.org.uk)

## Activities

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

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', '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:** We help those in need in the Edinburgh area by donating Christmas parcels and making donations to small local charities

**Beneficiaries:** 'Other charities or voluntary bodies'

**Objectives:** (1) the advancement of education of the public. (2) the preservation and protection of the good health of persons. (3) medical and surgical research. (4) the relief of poverty. (5) the care and relief of the sick, the disabled, the aged, the infirm or those who are mentally handicapped. (6) the assistance of those in necessitous circumstances including the provision of appropriate gifts for such individuals at Christmas. (7) the provision and/or maintenance of youth organisations.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2026-01-31	£12,754	£13,637	-	0
2025-01-31	£13,210	£13,240	-	0
2024-01-31	£13,520	£13,313	-	0
2023-01-31	£10,890	£10,701	-	0
2022-01-31	£13,723	£13,819	-	0

**Charitable Trust Of The Society Of High Constables Of Edinburgh**

Scotland - Charity number SC031810

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# Accounts

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**THE CHARITABLE TRUST OF THE SOCIETY OF HIGH CONSTABLES OF EDINBURGH  
(CHARITY NUMBER – SC031810)**

**TRUSTEES’ REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026**

**TREASURER**

Matthew P Henderson CA

**INDEPENDENT EXAMINER**

Mathew R J Gillies LLB (Hons) ACPA FCIE

**TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END**

<b>Name</b>	<b>Basis of appointment</b>
Don S F Young	as Moderator of The Society ex officio
Norman A Fiddes	as Ex Moderator of The Society ex officio
Matthew P Henderson CA	as Treasurer of The Society ex officio
Past Captain Rev Iain May	Society member elected from April 2023 until April 2026
Past Captain Roger J Binks	Society member elected from April 2024 until April 2027
Past Captain George Whyte OBE KSG	Society member elected from April 2025 until April 2028

**CHARITY NUMBER**

SC031810

**PRINCIPLE ADDRESS**

1 Murrayfield Drive  
Edinburgh  
EH12 6EE

**TRUSTEES’ REPORT FOR THE YEAR ENDED 31 JANUARY 2026**

The Trustees are pleased to present their annual Trustees’ Report together with the financial statements of the Trust for the year ended 31 January 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), 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) and the Trust Deed.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Nature of Governing document**

The Trust was established with a Deed and Declaration of Trust dated 21 June 2001.

**Policies and procedures for induction and training of trustees**

All the Trustees are members of the Society of High Constables of Edinburgh (“the Society”). Three Trustees are elected ex-officio and three by the membership of the Society. The Trust is therefore connected with the Society. On appointment, Trustees are provided with full information regarding the history and objectives of the Trust and encouraged to develop the knowledge of the duties and responsibilities expected of them.

**Risk Management**

The Trustees mitigate exposure to any risks which are assessed annually. A key element is the management of financial risk, but the Trust has no employees, no overheads and no ongoing liabilities which require funding. Attention is focused on non-financial risks arising from health and safety and food hygiene. These risks are managed by having robust policies and procedures in place.

**OBJECTIVES AND ACTIVITIES**

The objectives of the Charitable Trust of the Society of High Constables of Edinburgh are:

- The advancement of education of the public
- The preservation and protection of the good health of persons
- Medical and surgical research
- The relief of poverty
- The care and relief of the sick, the disabled, the aged, the infirm or those who are mentally handicapped
- The assistance of those in necessitous circumstances including the provision of appropriate gifts for such individuals at Christmas
- The provision and/or maintenance of youth organisations

The Trustees hold the trust funds for charitable purposes in accordance with the Deed and Declaration of Trust and are empowered to apply as much of the trust fund received in any year as the Trustees in their absolute discretion may decide, provided that the Trustees shall always give due consideration to such purposes as are associated with charitable causes with an Edinburgh connection.

**ACHIEVEMENTS AND PERFORMANCE**

The Trust’s performance is measured by the extent to which it attracts donations from members of the Society and others. During the year undesignated donations totalling £10,425 were received from 249 members of the Society (out of a total of 276 potential members). The Trustees considered this to signify satisfactory performance.

The total receipts including tax recovery were used to support various good causes, many of which have a connection to the Edinburgh area. The funds raised were also used to buy Christmas parcels for underprivileged Edinburgh residents which is a long-established charitable act associated with the Society.

The total resources expended towards charitable giving in the year ended 31<sup>st</sup> January 2026 was £13,586, being £7,000 of charitable donations (see Note 2) and £6,586 expended on Christmas parcels. Last year the total expended towards charitable giving was £13,240.

**FINANCIAL REVIEW AND RESERVES POLICY**

The Trustees’ policy is to hold reserves to enable the Trust to be able to support *ad hoc* requests should they arise during the year. The total amount disbursed in the year was £13,637 leaving reserves at 31<sup>st</sup> January 2026 of £3,843 (2025: £4,726). The Trust has no overheads. At the year end there were no designated or restricted reserves.

Signed on behalf of the Trustees on 10 March 2026 by:

.....  
**DON S F YOUNG DL BLE FRICS MClarb**

**THE CHARITABLE TRUST OF THE SOCIETY OF HIGH CONSTABLES OF EDINBURGH  
(CHARITY NUMBER – SC031810)**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 January 2026 which are set out on pages 4 to 6 and include the statement of financial activities, the balance sheet and the notes to the accounts.

**Respective responsibilities of Committee and Examiner**

The 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 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. 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 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 8 of the 2006 Accounts Regulations;

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Use of our report**

This report is made to the Trustees of the Trust, 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 Trust's accounts on behalf of the Trustees of the Trust and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trustees of the Trust as a body, for my work or for this report.

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**Mathew R J Gillies LLB (Hons) ACPA FCIE**  
Full member of the Association of Charity Independent Examiners  
60 Constitution Street  
Edinburgh  
EH6 6RR

12 March 2026

**THE CHARITABLE TRUST OF THE SOCIETY OF HIGH CONSTABLES OF EDINBURGH**  
(CHARITY NUMBER – SC031810)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026**

**Statement of Financial Activities**

	Unrestricted Funds		Total funds 2026 £	Total funds 2025 £
	Undesignated funds	Designated funds		
	£	£		
<b>INCOMING RESOURCES</b>				
<b>Voluntary income</b>				
Donations from Members	10,425	-	10,425	10,765
Income Tax recovered	2,329	-	2,329	2,445
	12,754	-	12,754	13,210
<b>RESOURCES EXPENDED</b>				
<b>Charitable activity</b>				
Christmas parcels	6,586	-	6,586	6,240
Donations to charities	7,000	-	7,000	7,000
Bank charges	51	-	51	-
<b>Total resources expended</b>	13,637	-	13,637	13,240
<b>Net movement in funds</b>	(883)		(883)	(30)
Fund balances at 1 February 2025	4,726	-	4,726	4,756
<b>Fund balances at 31 January 2026</b>	3,843	-	3,843	4,726

**Balance Sheet as at 31 January 2026**

	2026 £	2025 £
<b>Current assets</b>		
Cash at bank	3,843	4,726
<b>Total net assets</b>	3,843	4,726
<b>Representing:-</b>		
Unrestricted funds	3,843	4,726
	3,843	4,726

The notes on pages 5 & 6 form part of these financial statements.

Approved by the Trustees and signed on their behalf on 10 March 2026 by:

.....  
**DON S F YOUNG DL BLE FRICS MClarb (Retired)**

**THE CHARITABLE TRUST OF THE SOCIETY OF HIGH CONSTABLES OF EDINBURGH**  
**(CHARITY NUMBER – SC031810)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026**

**Notes to the Accounts**

**1. Accounting policies**

The Trust has adopted the following accounting policies:

Charity information. The Trust is governed by a Trust Deed. The Trust is a charity registered in Scotland with the Office of the Scottish Charity Regulator. The principal address is 1 Murrayfield Drive, Edinburgh EH12 6EE.

Basis of preparation. The financial statements have been prepared in accordance with the Charities SORS102) '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) (effective 1 January 2019)' Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historic cost convention.

The Trust meets the definition of a public benefit entity under 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 £.

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. Thus, the Trustees continue to adopt the going concern basis for preparing these financial statements.

Income. Donations received and any gift aid recoverable thereon are brought into account in the year that the receipt of income is probable, and entitlement has passed to the Trust.

Expenditure. Costs are recognised on an accruals basis and inclusive of irrecoverable Value Added Tax.

Remuneration of Trustees. The Trustees received no remuneration or reimbursement of expenses in the current or previous period.

Cash and cash equivalents. Cash and cash equivalents are basic financial assets and include cash at bank.

Financial instruments. The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets are assessed for indicators of impairment at each reporting date. Basic financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Basic financial liabilities are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Basic financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

Taxation. The Trust is exempt from tax on its charitable activities.

VAT. The Trust is not VAT Registered.

Funds. The Trust held unrestricted funds only at balance sheet date. Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust. The Trustees have not designated any of the unrestricted funds for specific purposes. The Trust did not hold restricted funds as at the balance sheet date.

**THE CHARITABLE TRUST OF THE SOCIETY OF HIGH CONSTABLES OF EDINBURGH  
(CHARITY NUMBER – SC031810)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026**

**Notes to the Accounts (continued)**

**1. Accounting policies (Cont'd)**

Critical accounting estimates and judgements. The Trustees consider there to be no critical accounting estimates and judgements.

**2. Donations to charities**

The undesignated charitable donations totalling £7,000 (2025 - £7,000) made in the year were as follows:

	<b>Donations from undesignated funds</b>	<b>Donations from undesignated funds</b>
	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
One City Trust	2,000	2,000
Edinburgh Young Carers	1,000	-
Granton Project CIC	1,000	-
Grassmarket Community Project	1,000	-
Pilrig Park School	1,000	-
South East Edinburgh Foodbank	1,000	-
Blood Bikes Scotland	-	500
Dr Bell's Family Centre	-	1,000
Empty Kitchens Full Hearts	-	500
Health All Round	-	1,000
Pilton Youth & Children's Project	-	1,000
The Ripple	-	1,000
	<hr/> 7,000	<hr/> 7,000

**3. Employees**

The Trust has no employees.

**4. Trustees, key management personnel and other related parties**

No remuneration or reimbursement of expenses was made to trustees during the year. The Trust has had no transactions with related parties or key management personnel (2025: nil).

**5. Financial instruments**

The carrying amount of financial assets, which include cash and cash equivalents, is £3,843 (2025 - £4,726).