

**THE MISSES ROBINSON CHARITABLE TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**SCOTTISH CHARITY NUMBER: SC043713**

## THE MISSES ROBINSON CHARITABLE TRUST

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## **THE MISSES ROBINSON CHARITABLE TRUST**

### **TRUSTEES' REPORT**

**For the year ended 31 March 2025**

#### **Introduction**

The Trustees present their report and the financial statements of the Trust 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 Deed, the Charities and Trustee Investment (Scotland) Act 2005; the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019.

#### **Objectives, activities and grant-making policy**

The Trustees hold the funds for the purposes specified in the Trust Deed, namely that they should be applied for such charitable purposes only within the United Kingdom as are within the meaning assigned to the term "charitable purposes" under s7 of the Charities and Trustee Investment (Scotland) Act 2005 and which are also regarded as a charitable purpose in relation to the application of the Taxes Acts.

Although the Trust's charitable objectives are drawn in wide terms in the Trust Deed, in practice the Trustees have had regard to the specific grant-giving criteria which were applied by the [REDACTED] when they were alive subject to a degree of updating from time to time. As such the Trustees do not invite applications from other organisations but make grants on the basis of their own knowledge and experience.

The Trustees have the power to apply the capital and income of the Trust's funds towards these purposes to such an extent as they may from time-to-time think fit and, in so far as any such income is not so utilised in any one year, it may at the Trustees' discretion either be retained by them and expended in the following year or years for the Trust's purposes or added to the capital of the Trust's funds.

#### **Achievements and performance**

During the year the Trustees agreed to make grants to 12 (2024: 13) charities totalling £99,500 (2024: £110,000); details of the recipients are shown in note 4 to the financial statements. All these grants were paid out during the year and there were no grants or commitments outstanding at the year end.

#### **Financial review**

The results for the year are set out in the Statement of Financial Activities on page 8. The total income received by the Trust during the year amounted to £119,823 (2024: £118,176). With expenditure of £110,128 (2024: £132,834), there was net income before gains and losses on investments of £9,695 (2024: net expenditure of £14,658). Net losses on investments for the year amounted to £26,154 (2024: gains of £128,077), resulting in net expenditure for the year of £16,459 (2024: net income of £113,419).

## **THE MISSES ROBINSON CHARITABLE TRUST**

### **TRUSTEES' REPORT**

**For the year ended 31 March 2025**

#### **Financial review (continued)**

All funds held by the Trust are unrestricted. The value of these funds held as at 31 March 2025 amounted to £3,765,187 (2024: £3,781,646). The Trust's free reserves, defined as those unrestricted reserves not tied up in fixed assets, was £223,284 (2024: £157,177). The Trustees are satisfied that adequate funds were available at the year end to continue to fulfil the charitable objectives of the Trust.

#### **Investment policy and performance**

The annual income generated from the Trust's funds provides the means whereby the Trust is able to fulfil its purposes; the investment objective of the Trustees is therefore to achieve a balance between capital and income growth. The Fund is invested in a range of good quality equity investments, including managed funds, to provide a spread of geographical and sector risk, along with a proportion in fixed interest stocks.

The Trustees have delegated the management of the listed investments to professional firms who report to Trustees on quarterly basis as to the performance of the portfolio. The investments were managed by Rathbones until February 2024 and thereafter by [REDACTED]. The Trustees have also directed that the portfolio should not be invested in companies generating greater than 25% of their income from tobacco, armaments or gambling.

#### **Risk management**

The principal risk faced by the Trust lies in the performance of its investments. The Trustees consider variability of investment returns on the listed investment portfolio to constitute the charity's major financial risk. This is mitigated by retaining expert investment managers and having a diversified investment portfolio. In the current year, the Trustees directed the investment managers to manage the funds with a balanced mandate between income and capital growth and observe the ethical considerations noted above. Going forward, the mandate will be to achieve a total return of CPI + 2% + fees.

#### **Reserves policy**

The Trustees regard the investments as their funding base the purpose of which is to generate income. They are also aware of the need to promote capital growth in order to secure the longer-term future of the Trust. The investment income received by the Trust during the year amounted to £119,823 (2024: £118,176) and £110,128 (2024: £119,324) was spent on charitable purposes.

## **THE MISSES ROBINSON CHARITABLE TRUST**

### **TRUSTEES' REPORT**

**For the year ended 31 March 2025**

#### **Structure, governance and management**

The Trust was formed in 2013 by Deed of Trust and received funds from two earlier charitable trusts set up by the Misses Robinson, namely Miss S E Robinson's Charitable Trust and Miss J H R Robinson's Charitable Trust.

The Trustees who served during the year are noted below. The Trustees seek to maintain a balance of relevant skills and experience within the trustee body. No changes are envisaged to the trustee body at the present time but in the event of new trustees being appointed they would be provided with copies of the Trust Deed, Minutes and/or relative correspondence, recent financial statements and OSCR's Guidance. Appointments are not limited in time.

#### **Reference and administration information**

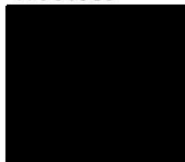
##### **Scottish charity number**

SC043713

##### **Principal address**

Caledonian Exchange  
19A Canning Street  
Edinburgh  
EH3 8HE

##### **Trustees**



##### **Secretaries and legal advisors**

Lindsays  
Caledonian Exchange  
19A Canning Street  
Edinburgh  
EH3 8HE

##### **Auditors**

MHA  
6 St Colme Street  
Edinburgh  
EH3 6AD

##### **Investment managers**

Charles Stanley  
2 Multrees Walk  
St Andrews Squares  
Edinburgh  
EH1 3DQ

## **THE MISSES ROBINSON CHARITABLE TRUST**

### **TRUSTEES' REPORT**

**For the year ended 31 March 2025**

#### **Statement of Trustees' Responsibilities**

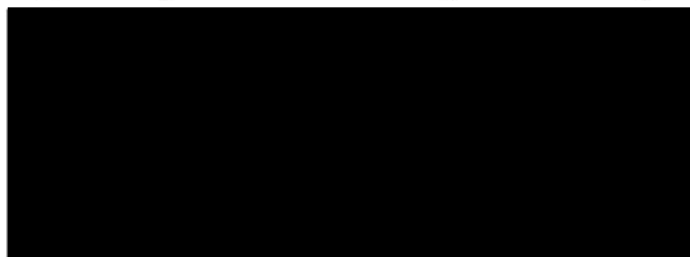
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18 August 2025 and signed on their behalf by:



## **Independent Auditor's Report to the Trustees of The Misses Robinson Charitable Trust**

### **Opinion**

We have audited the financial statements of The Misses Robinson Charitable Trust (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard the provisions available for small entities, in the circumstances set out in note 9, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent Auditor's Report to the Trustees of The Misses Robinson Charitable Trust**

### **Other information (continued)**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.



## **Independent Auditor's Report to the Trustees of The Misses Robinson Charitable Trust**

### **Auditor's responsibilities for the audit of the financial statements (continued)**

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of charity management and those charged with governance to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including the testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of the charity's activities and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: : <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA

**MHA**

Statutory Auditors  
6 St Colme Street  
Edinburgh EH3 6AD

**18 August 2025**

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

*Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.*

**THE MISSES ROBINSON CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 March 2025**

	Notes	<b>Unrestricted 2025 £</b>	<b>Unrestricted 2024 £</b>
<b>Income from:</b>			
Investments	2	<u>119,823</u>	<u>118,176</u>
<b>Expenditure on:</b>			
Raising funds	3	1,050	13,510
Charitable activities	4	<u>109,078</u>	<u>119,324</u>
Total expenditure		<u>110,128</u>	<u>132,834</u>
<b>Net income/(expenditure) before gains and losses on investments</b>		9,695	(14,658)
<b>Net (losses)/gains on investments</b>	6	<u>(26,154)</u>	<u>128,077</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(16,459)</u>	<u>113,419</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	7	<u>3,781,646</u>	<u>3,668,227</u>
Total funds carried forward	7	<u><u>3,765,187</u></u>	<u><u>3,781,646</u></u>

All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

**THE MISSES ROBINSON CHARITABLE TRUST**

**BALANCE SHEET**

**For the year ended 31 March 2025**

	Notes	<b>31 March 2025 £</b>	<b>31 March 2024 £</b>
<b>Fixed assets</b>			
Investments	6	<u>3,541,903</u>	<u>3,624,469</u>
<b>Current assets</b>			
Accrued income		10,575	11,066
Cash held by Lindsays		105,890	106,293
Cash held by Charles Stanley		<u>113,538</u>	<u>60,842</u>
		230,003	178,201
<b>Creditors: amounts falling due within one year</b>			
Accruals		<u>(6,719)</u>	<u>(21,024)</u>
<b>Net current assets</b>		<u>223,284</u>	<u>157,177</u>
<b>Net assets</b>		<u>3,765,187</u>	<u>3,781,646</u>
<b>Funds</b>			
Unrestricted funds	7	<u>3,765,187</u>	<u>3,781,646</u>

These financial statements were approved and authorised for issue on 18 August 2025 and are signed on behalf of the Trustees by:



## THE MISSES ROBINSON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### 1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (a) General information and basis of preparation

The Misses Robinson Charitable Trust is an unincorporated charitable trust, registered in Scotland, Scottish Charity Number SC043713. The address of the registered office is 19A Canning Street, Edinburgh, EH3 8HE.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and UK Generally Accepted Accounting Practice.

##### (b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered performance and financial position of the Trust and the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the Trust to be able to continue as a going concern.

##### (c) Income

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Income from investments is included in the year in which it is receivable and when the amount can be measured reliably. Interest on funds held on deposit is included when receivable; this is normally upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividends have been declared and notification has been received of the dividend due.

## THE MISSES ROBINSON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### 1 Accounting policies (continued)

##### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The Trust is not registered for VAT, therefore expenditure includes irrecoverable VAT.

Expenditure on raising funds includes costs associated with generating income from the Trust through its investment portfolio.

Charitable expenditure comprises those costs incurred by the Trust in the delivery of its grant making activities. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier.

Support costs are allocated between governance costs and other support costs. Governance costs include these costs associated with meeting the constitutional and statutory requirements of the Trust and include the statutory audit fees and costs linked to strategic management of the Trust. Other support costs relate to the administrative costs of running the Trust.

##### (e) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

The main form of financial risk faced by the Trust is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

## THE MISSES ROBINSON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### 1 Accounting policies (continued)

##### (f) Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt. Prepayments are valued at the amount prepaid.

##### (g) Cash at bank and in hand

Cash at bank and in hand includes cash and highly liquid short-term investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### (h) Creditors and provisions

Creditors and provisions are recognised where the Trust has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount due.

##### (i) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at that settlement value.

##### (j) Fund accounting

Unrestricted funds are those funds that can used in accordance with the objectives of the Trust at the discretion of Trustees.

##### (k) Judgements in applying key sources of estimation uncertainty

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.

In the view of the Trustees, no critical accounting estimates or judgements have been made in these financial statements.

#### 2 Investment income

	Unrestricted 2025 £	Unrestricted 2024 £
Income from listed investments	115,570	112,857
Income from bank interest	4,253	5,319
	<u>119,823</u>	<u>118,176</u>

# THE MISSES ROBINSON CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

<b>3 Expenditure on raising funds</b>	Unrestricted 2025 £	Unrestricted 2024 £
Investment management fees	1,050	13,510
<b>4 Charitable activities</b>	Unrestricted 2025 £	Unrestricted 2024 £
<b>Donations made</b>		
ACE IT	7,500	7,000
Edinburgh Cyrenians	10,000	15,000
Jamie's Farm	-	5,000
Leuchie	10,000	10,000
Mission Aviation Fellowship UK	7,500	7,000
Music at Paxton	-	2,000
Nith Catchment Fishery Trust	7,500	7,000
Papyrus UK	7,500	-
RSABI	7,500	10,000
Scotland's Charity Air Ambulance	12,000	15,000
Scottish Refugee Council	7,500	7,000
The HALO Trust	10,000	10,000
The Scottish Bible Society	5,000	5,000
WaterAid	7,500	10,000
<b>Total direct charitable expenditure</b>	<b>99,500</b>	<b>110,000</b>
<b>Support costs</b>		
Secretarial, legal and administration costs	3,188	3,300
Governance costs	6,390	6,024
<b>Total support costs</b>	<b>9,578</b>	<b>9,324</b>
<b>Total charitable expenditure</b>	<b>109,078</b>	<b>119,324</b>
<b>Governance costs comprise</b>		
Audit fees	6,390	6,024
	<b>6,390</b>	<b>6,024</b>

## THE MISSES ROBINSON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### 5 Trustees' remuneration and expenses

The Trust has no employees. No Trustee received any remuneration in either the current or prior year. No Trustee received any reimbursement of travel expenses in the current year (2024: £nil).

6 Investments	2025 £	2024 £
<b>Market value</b>		
At 1 April	3,624,469	3,524,184
Additions at cost	285,413	306,726
Disposal proceeds	(341,825)	(334,518)
(Losses)/gains on revaluation	(26,154)	128,077
At 31 March	3,541,903	3,624,469
Historic cost	2,625,626	2,523,159
The following investments comprise more than 5% of listed investments:		
Allianz Technology Trust plc 25p ord shares	185,765	184,175
Polar Capital Technology 25p ord shares	188,313	196,500

#### 7 Movement in funds

	At 1 April £	Income £	Expenditure £	Gains/ (losses) £	At 31 March £
<b>2024/25</b>					
Unrestricted	3,781,646	119,823	(110,128)	(26,154)	3,765,187
<b>2023/24</b>					
Unrestricted	3,668,227	118,176	(132,834)	128,077	3,781,646

#### 8 Related party transactions

During the year, a donation of £7,500 (2024: £7,000) was paid to Nith Catchment Fishery Trust, a charity in which trustee, [REDACTED] is a director.

#### 9 Non audit services

In common with many other charities of our size, we use our auditors to assist with the preparation of the financial statements.