

EQ Charitable Trust

Scotland · Charity number SC048898

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2018-12-12
Register	View on the OSCR register

Contact

Address	Unit 14 City Quay Dundee DD1 3JA
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the saving of lives', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of human rights, conflict resolution or reconciliation', 'the promotion of religious or racial harmony', 'the promotion of equality and diversity', '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', 'the advancement of animal welfare'

What the charity does: Co-ordinate fundraising activities by staff of EQ Chartered Accountants and facilitate support of our annual chosen charitable activity.

Beneficiaries: 'Other charities or voluntary bodies'

Objectives: The Trustees shall hold the Trust Fund for charitable purposes exclusively

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£5,169	£6,283	-	0
2024-01-31	£2,964	£180	-	0
2023-01-31	£1,092	£3,560	-	0
2022-01-31	£808	£173	-	0
2021-01-31	£4,441	£4,178	-	0

EQ Charitable Trust

Scotland - Charity number SC048898

Accounts

EQ CHARITABLE TRUST

ACCOUNTS

FOR THE PERIOD ENDED 30 JUNE 2025

SCOTTISH CHARITY NO. SC048898

EQ ACCOUNTANTS LIMITED

CHARTERED ACCOUNTANTS, DUNDEE

EQ CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 30 JUNE 2025

CHARITY NAME

EQ Charitable Trust

CHARITY NO

SC048898

TRUSTEES

EQ Trustees Ltd	(resigned 19 December 2025)
C McKenna	(appointed 19 December 2025)
J Rogers	(appointed 19 December 2025)
A Kelly	(appointed 19 December 2025)

CONTACT ADDRESS

Unit 14 City Quay, Dundee, DD1 3JA

APPOINTMENT OF TRUSTEES

The Trustees are appointed per the arrangements in the Deed of Trust.

A corporation may be appointed as one of the Trustees and any sole Corporate Trustee must always have a minimum of 3 Directors, and may not be remunerated.

GOVERNING DOCUMENT

The Trust is a charitable unincorporated trust and its purposes and administration arrangements are set out in the Deed of Trust.

STATEMENT OF TRUST PURPOSES

The Trustees shall hold the Trust Fund for charitable purposes exclusively.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established by Trust Deed on 6th September 2018.

The principal object of the Trust is to hold funds for charitable purposes only. The Trust is held and administered by the Trustees, EQ Trustees Limited (company number SC606267).

The Trustees at their sole discretion hold both capital and revenue funds for charitable purposes only and shall make payments therefrom to any person, fund, institution, or society who is qualified to benefit from a gift for charitable purposes. The Trustees must invest Trust funds in such a way and manner as they think fit.

No Trustee may serve as an employee of the Trust and no Trustee may be given any remuneration by the Trust for carrying out his/her duties as a Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The Trustees continue to review the major risks to which the Trust is exposed and where appropriate, systems and procedures have been established to mitigate these risks.

ACTIVITIES and ACHIEVEMENTS

The activities of the trust have been successful with in-office fundraising returning to pre-pandemic levels. Net of fundraising costs, £4,521 was raised in the year, from which various donations were made to charities in the areas across Scotland.

TRUSTEES' REMUNERATION and EXPENSES

No remuneration or expenses were paid personally to the Trustees.

FINANCIAL REVIEW

The activities for the period resulted in a deficit of £1,114 (2024 - £2,784 surplus).

RESERVES POLICY

The Trustees have adopted a reserves policy that ensures the continuing ability of the Trust to meet its objectives, which involves holding minimal reserves as the majority of income arises from fundraising activities for specific charities and the donations should be paid over to the specific charities in the year the funds are raised.

PLANS FOR FUTURE PERIODS

The Trustees intend to continue to generate funds for charitable purposes as set out in the Trusts governing document.

APPROVED BY THE TRUSTEES



A Kelly
Trustee

Date : 4 March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE PERIOD ENDED 30 JUNE 2025

I report on the accounts of the Charity for the year ended 31st January 2025 which are set out on pages 4 to 6.

Respective Responsibilities of the Trustees and the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Charity's 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.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my work or for this report.

Basis of 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 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 :

- 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Mark Gallacher CA.

Mark Gallacher CA
10 Argyle Street
Dundee

Date : 4th March 2026

EQ CHARITABLE TRUST
STATEMENT OF RECEIPTS and PAYMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

	NOTE	Unrestricted	2025	Total Funds	2024
		£	Restricted		Total Funds
		£	£		
RECEIPTS					
Income from fundraising activities		5,169	-	5,169	2,964
TOTAL RECEIPTS		5,169	-	5,169	2,964
PAYMENTS					
Grants and donations	4	5,635	-	5,635	-
Fundraising costs		648	-	648	180
Prize costs			-	-	
TOTAL PAYMENTS		6,283	-	6,283	180
Surplus/(Deficit) for the year		(1,114)	-	(1,114)	2,784
Reconciliation of funds:					
Brought forward funds		2,784	-	2,784	-
Surplus/(Deficit) for the year		(1,114)	-	(1,114)	2,784
Total funds at 31 January 2025		1,670	-	1,670	2,784

All funds are unrestricted

The notes on page 6 form an integral part of these accounts.

EQ CHARITABLE TRUST
STATEMENT OF BALANCES
FOR THE PERIOD ENDED 30 JUNE 2025

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
<u>OPENING BANK BALANCES</u>		
RBS : Charitable trust	2,784	-
Surplus/(deficit) for the year	(1,114)	2,784
<u>CLOSING BANK BALANCES</u>		
RBS : Charitable trust	1,670	2,784
	<u>1,670</u>	<u>2,784</u>

The notes on page 6 form an integral part of these accounts.

APPROVED BY THE TRUSTEES



A Kelly
Trustee

Date : 4 March 2026

1 Basis of Accounting

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

2 Nature and purpose of funds

All funds are unrestricted and may be used at the discretion of the Trustees in furtherance of the objects of the charity.

3 Trustee Remuneration and Expenses

All Trustees gave their time freely and no one received any remuneration and there were no transactions with the trustees during the year .

4 Payments to beneficiaries

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Donation to Alzheimer Scotland	3,386	-
Togs Christmas	250	-
St Salvador's Church	250	-
Just Bee Productions	250	-
Lifegate	250	-
Charleston Neighbour	250	-
Borders Womens' Aid	500	-
Borders Childrens	500	-
	<u>5,636</u>	<u>-</u>