

**THE ROBERTSON FOUNDATION**  
**ACCOUNTS**  
**FOR**  
**30 JUNE 2025**

**CHARITY NUMBER SC052493**

**RITSONS**  
Chartered Accountants  
103 High Street  
Elgin  
IV30 1EB

Scottish Charity Number: SC052493

### Current trustees

Sir William George Robertson CBE

Lady Hilda Mary Robertson

Elliot Cardno Robertson

Sonya Billie Edgar

### Contact Address

Robertson House, Castle Business Park, Stirling FK9 4TZ

### Recruitment and appointment of Trustees

Any new trustees may be appointed by resolution of the trustees. The number of the trustees shall not be less than three.

### Governing document

The trust, which is a registered charity and unincorporated, is operated under the terms of the Deed of Trust. The trust was registered as a charity on 18 April 2023.

### Charitable purposes

The Trustees shall hold the trust funds for all or any of the following purposes:

- the prevention or relief of poverty;
- the advancement of education;
- the advancement of health;
- the advancement of citizenship or community development (including the promotion of rural and urban regeneration);
- the promotion of equality and diversity;
- the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities.

The Trustees shall have the power to make payments from the income for the charitable purposes.

### Activities and achievements

During the period, no donations were paid.

### Reserves

At the period end the total unrestricted reserves were £1. Any funds held in the unrestricted reserve are available for distribution, after expenses are deducted.

Approved by the Trustees and signed on their behalf by:

*Elliot Robertson*

Elliot Robertson (Mar 24, 2026 16:36:42 GMT)

Elliot Cardno Robertson

Trustee

Date: 24/03/2026

**Independent Examiner's Report to the Trustees of The Robertson Foundation**

I report on the accounts of the charity for the period ended 30 June 2025 which are set out on pages 3 to 5.

**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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 report**

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 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 proper 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.

*Alison Fionda*

Alison Fionda (Mar 25, 2026 08:43:44 GMT)

Alison Fionda, CA as associate in the firm of:

Ritsons

Chartered Accountants

Independent Examiner

103 High Street

Elgin

IV30 IEB

Date:

25/03/2026

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## Receipts and Payments Account for the period ended 30 June 2025

	2025			2024
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>Total</u>
	£	£		£
<b>Receipts</b>				
Donations received	-	-	-	1
Interest received	-	-	-	
<b>Total Receipts</b>	-	-	-	1
<b>Payments</b>				
Payments for charitable activities:				
Donations to charities	-	-	-	-
Accountancy fees	-	-	-	-
<b>Total payments for charitable activities</b>	-	-	-	-
<b>Total Payments</b>	-	-	-	-
<b>Net receipts / (payments) for the year</b>	-	-	-	1
<b>Transfer (to ) / from funds</b>	-	-	-	-
<b>Surplus / (Deficit) for year</b>	-	-	-	1

**The Robertson Foundation**  
**Statement of Balances as at 30 June 2025**

	2025			<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
	£	£		
Bank and cash in hand				
Opening balances	1	-	1	-
Surplus/(deficit) for the year	-	-	-	1
Closing balances	1	-	1	1

Approved by the Trustees and signed on their behalf by:

*Elliott Robertson*  
Elliott Robertson (Mar 24, 2026 16:36:42 GMT)  
Elliott Cardno Robertson  
Trustee

Date 24/03/2026

## **1 Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the period.









# The Robertson Foundation accounts

Final Audit Report

2026-03-25

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