

# BROWNLEE OLD TOWN TRUST

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

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Applications for grants are welcomed from any organisation or individual for funds towards projects within or connected with the Old Town of Edinburgh of a social, educational or artistic nature involving or of benefit to young people.

Applications should be made by email or letter, giving details of the project, its timetable, cost and other sources of funding and sent by email to [brownlee@eota.org.uk](mailto:brownlee@eota.org.uk) or by post to The Brownlee Old Town Trust, c/o The Cockburn Association, Trunk's Close, 55 High Street, Edinburgh EH1 1SR

Brownlee Old Town Trust  
c/o The Cockburn Association  
Trunk's Close  
55 High Street  
Edinburgh  
EH1 1SR

Website: [www.eota.org.uk/what-we-do/brownlee-trust](http://www.eota.org.uk/what-we-do/brownlee-trust)  
Email: [brownlee@eota.org.uk](mailto:brownlee@eota.org.uk)

# BROWNLEE OLD TOWN TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The objects of the Brownlee Old Town Trust are the advancement of education and other purposes beneficial to the Old Town of Edinburgh. To that end the Trust makes grants to projects of a social, educational or artistic nature involving or of benefit to young people.

### Main Activities and Achievements

During the year the ability of the Trust to award grants was diminished by the onset of the coronavirus pandemic. The pandemic resulted in staff at organisations likely to apply for grants being furloughed and not being able to consider nor carry out grant-eligible work. The Trust paid out one grant as follows:

- £100 to the City of Edinburgh Council towards the cost of the 2019 Teen Titles reception for authors and student reviewers.

Trust has awarded but has, at the year-end, yet to pay one grant as follows:

- £250 to Justine Gordon-Smith towards the costs of her PhD project to create a documentary film about the lives of those living on the Royal Mile (April 2013). Due to the coronavirus pandemic, no progress towards the project had been possible in the year under review.

At August 2020 (the year-end), the Royal Mile Primary School had not applied for money for the 2020 Mary Whitfield Good Citizenship Prizes, almost certainly not awarded due to the coronavirus pandemic and the resultant closure of schools. In accordance with the original agreement, the funds were released to be used towards the objectives of the Brownlee Trust.

### Governance

The Brownlee Old Town Trust is a charitable trust regulated by a trust deed dated 1 December 1994 (Scottish Charity Number SC023216, Inland Revenue Reference CR47224). The Trust commenced its activities on 1 April 1995 when it received the proceeds of a bequest made to the Edinburgh Old Town Association by the late Sybil Brownlee. The Trust has since received other funds which it added to its capital endowment.

The day-to-day administration of the Trust is conducted by voluntary Trustees, at least 50% of whom must be members of the Executive Committee of the Edinburgh Old Town Association. Trustees may be appointed by resolution of the existing Trustees.

Trustees at the start of the year under review were Anja Amsel, Rosemary Mann, Naomi Richardson and Eric Drake. It is with deep regret that we report that Anja Amsel died on 30 May 2020. At the end of the year Donald Smith, director of the Scottish Storytelling Centre, and Barbara Logue, Convener of the Edinburgh Old Town Association, accepted invitations to become trustees, bringing the number up to the maximum of five. All Trustees apart from Donald Smith were also members of the Executive Committee of the Edinburgh Old Town Association.

### Financial Review

The results for the year are shown in the statements on page 3. These show a surplus of £150. Funds under the Trustees' control at 31 August 2020 were £33,177, £32,000 of which is the permanent endowment, £250 has been awarded as grants, leaving £927 as 'free' reserves.

# BROWNLEE OLD TOWN TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The running costs of the Trust (telephone, postage, stationery, etc.) are met by the Edinburgh Old Town Association which also gives the Trust a page on its website. The Trustees are grateful for this support which enables all income to be used for grants.

The Trustees are also most grateful to Geoghegans for undertaking the independent examination of the accounts on a *pro bono* basis.

### Plans for Future Years

The Trustees will continue to seek out projects that might benefit from a (small) injection of funds. The Brownlee Trustees welcome any suggestions for projects. The Trustees would also welcome any grants, donations or legacies for disbursing as grants or to augment the capital of the Trust.

Authorised by the Trustees on 5 January 2021 and signed on their behalf by

A handwritten signature in cursive script that reads "Rosemary Mann".

Rosemary Mann  
Trustee

# BROWNLEE OLD TOWN TRUST

## RECEIPTS & PAYMENTS ACCOUNT FOR YEAR ENDED 31 AUGUST 2020

	2020 General £	2020 MWF £	2020 Total £	2019 Total £
<b>Receipts</b>				
Interest on deposits (gross)	250	-	250	250
<b>Total receipts</b>	<u>250</u>	<u>-</u>	<u>250</u>	<u>250</u>
<b>Payments</b>				
City of Edinburgh Council, Teen Titles reception	100		100	50
Museum of Childhood	-	-	-	430
<b>Total payments</b>	<u>100</u>	<u>-</u>	<u>100</u>	<u>480</u>
<b>Surplus for year</b>	<u>150</u>	<u>-</u>	<u>150</u>	<u>(230)</u>

## STATEMENT OF BALANCES AT 31 AUGUST 2020

	Balance at start of year £	Receipts during year £	Payments during year £	Transfers between funds £	Balance at end of year £
Mary Whitfield Fund	9,700	-	-	-	9,700
General Fund	23,327	250	(100)	-	23,477
<b>Total</b>	<u>33,027</u>	<u>250</u>	<u>(100)</u>	<u>-</u>	<u>33,177</u>
Represented by					
Cheque account	981				1,177
Deposit accounts	32,046				32,000
	<u>33,027</u>				<u>33,177</u>

The notes on page 4 form an integral part of these accounts.

The Trust elects to prepare the simpler form of statements permitted by Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 (as amended). The statements were approved by the Trustees at their meeting on 5 January 2021 and signed on their behalf by

Rosemary Mann

Rosemary Mann,  
Trustee and Treasurer

# BROWNLEE OLD TOWN TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Connected charity

Edinburgh Old Town Association (Scottish Charity No SC009217).

Under the terms of the trust deed of the Brownlee Old Town Trust at least 50% of the Trustees of the Brownlee Old Town Trust must be members of the Executive Committee of the Edinburgh Old Town Association.

### 2 Nature and purpose of funds

The General Fund (unrestricted) is administered at the discretion of the Trustees in furtherance of the general objectives of the Trust. The Mary Whitfield Fund (MWF) is used to fund the Mary Whitfield Citizenship Prizes awarded each year by the Royal Mile Primary School.

### 3 Estimated commitments at end of year

	2020 General £	2020 MWF £	2020 Total £	2019 Total £
Justine Gordon-Smith, Royal Mile documentary	250	-	250	250
	<hr/>	<hr/>	<hr/>	<hr/>
Total estimated commitments	<u>250</u>	<u>-</u>	<u>250</u>	<u>250</u>

### 4 Payments to trustees or connected persons

No trustee received remuneration or was reimbursed expenses during the year (2019: £nil). There were no transactions with trustees or connected persons.

# BROWNLEE OLD TOWN TRUST

## INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the Trust for the year ended 31 August 2020 which are set out on pages 3 and 4.

### Respective responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the financial statements 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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the Trust and a comparison of the financial statements presented with those records. It includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

### 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 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.



Paul Marshall CA  
Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh, EH3 6AD

Date: 5 January 2021