

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	06	04	24	To	05	04	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

CROCKART FOUNDATION

SC034131

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust was established in accordance with the Terms of the Will dated 24 August 1989 of [REDACTED]

Trustee recruitment and appointment

New Trustees are appointed by the existing Trustees, Their duties will be explained in full and they will also be given account of OSCAR Guidance for Charity Trustees

Objectives and activities

Charitable purposes

To benefit the people of Perthshire by applying the net annual income in the purchase of books on outdoor sports for the public libraries administered by Perth and Kinross District Council

Summary of the main activities in relation to these objects

To purchase books on outdoor sports for the public libraries of Perth and Kinross

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The Trust made a donation to Perth & Kinross District Council amounting to £141500.00

Financial review

Brief statement of the charity's policy on reserves	<p>The endowment fund is an unrestricted fund represented by a portfolio of investments and cash. The Trustees have power to draw upon the funds for furtherance of the Trust's objectives whilst retaining sufficient funds to meet any of the commitments they may undertake</p> <p>It is the policy of the Trustees to make distributions from the annual income of the Trust and it is anticipated that any surplus income at close of the account would be distributed in the following year</p>
Details of any deficit	None
Donated facilities and services (if any)	None

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Trust Manager	
Date	06/08/2025	

Receipts and payments accounts

For the period
from

Period start date
06 April 2024

to

Period end date
05 April 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	78,844				78,844	80,765
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Rathbones transfer			14,063		14,063	11,520
A1 Sub total	78,844	-	14,063	-	92,907	92,285
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments			-		-	
A2 Sub total	-	-	-	-	-	-
Total receipts	78,844	-	14,063	-	92,907	92,285
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	141,500				141,500	
Governance costs:					-	
Audit / independent examination			1,662		1,662	390
Preparation of annual accounts					-	
Legal costs					-	
Trustees fees	11,501		11,501		23,002	23,039
A3 Sub total	153,001	-	13,163	-	166,164	23,429
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	153,001	-	13,163	-	166,164	23,429
Net receipts / (payments)	(74,157)	-	900	-	(73,257)	68,856
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(74,157)	-	900	-	(73,257)	68,856

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	94,506		160		94,666	25,810
	Surplus / (deficit) shown on receipts and payments account	(74,157)		900		(73,258)	68,856
						-	
						-	
	Cash and bank balances at end of year	20,349	-	1,060	-	21,408	94,666
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	RATHBONES PORTFOLIO	Expendible Endowment	3,161,396	3,341,868
		Total	3,161,396	3,341,868

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

			07 August 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Distribute income arising to named beneficiary. Managing investment portfolio of stocks and shares in order to produce income for distribution and capital for longer term for charity in perpetuity in accordance with the terms of the Trust, payments of income are paid to Perth & Kinross Council to purchase books for the public libraries on outdoor sport for the people of Perthshire. The Trustees are satisfied that these purposes remain charitable and for the public benefit.

The Trustees have complied with the Charities Accounts (Scotland) Regulations 2006 to have due regard to public benefit and guidance published and noting that the Charity beneficiary will be aware of this guidance and all requirements.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Culture Perth & Kinross		2	141,500
Total			141,500

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

Trustees Fees	£
	23,002

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

	Number of trustees	£


C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Lloyds Bank plc acting as	Banks Fees for acting as	0	0
Power of Attorney for Bank of	Trustee		
Scotland plc			

C6 Other information

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	THE CROCKART FOUNDATION						
Registered charity number	SC034131							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	06	04	2024	to	05	04	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	28 August 2025		
Name:								
Relevant professional qualification(s) or body	MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND							
Address:	JEFFREY CRAWFORD & CO							
	25 CASTLE TERRACE							
	EDINBURGH, EH1 2ER							

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose