

**THE COUNT FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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The COUNT Foundation

Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The Charitable Purposes of the SCIO ("the Charitable Purposes") is to provide grant support to organisations and individuals throughout the United Kingdom towards the delivery of projects that provide public benefit and advance at least one of the following purposes: 3.1.1 the relief of poverty; 3.1.2 the advancement of education; 3.1.3 the advancement of health; 3.1.4 the saving of lives; 3.1.5 the advancement of citizenship or community development; 3.1.6 the advancement of the arts, heritage, culture or science; 3.1.7 the advancement of public participation in sport; 3.1.8 the provision of recreational facilities, or the organisation of recreational activities; 3.1.9 the promotion of equality and diversity; 3.1.10 the advancement of environmental protection or improvement; 3.1.11 the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage; and 3.1.12 the advancement of animal welfare

Achievements and Performance

Main Achievements

The charity allocated some of its funds amounting to £1000.

Financial Review

Reserves Policy

The trustees considered that the level of unrestricted reserves was appropriate given the charities activities in the year.

Structure, Governance and Management

Governing Document

The charity is a SCIO and is governed by its constitution.

Trustee Selection Methods

Trustees were selected by volunteering and then being elected.

Reference and Administrative Details

Trustees

Mrs V Harvey (appointed 01/09/2024)
Mr G Dick (appointed 01/09/2024)
Ms K Golema (appointed 01/09/2024)
Ms C Merritt (appointed 01/09/2024)
Mr S Rennie (appointed 01/09/2024)

Charity Number

SC053240

Principal Address

The Old Garage
Mill Hills Farm
Crieff
PH7 3QW

**The COUNT Foundation
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Independent Examiner

Goldwells
Goldwells Dunfermline
Dunfermline Business Centre
Izatt Avenue
Dunfermline
KY11 3BZ

**The COUNT Foundation
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

V Harvey

V Harvey (Aug 19, 2026 10:10:02 GMT+1)

Mrs V Harvey

Trustee

12/08/2026

The COUNT Foundation
Independent Examiner's Report to the Trustees of The COUNT Foundation
For The Year Ended 31 August 2025

I report to the trustees on my examination of the accounts of The COUNT Foundation (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees you 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) (a) to (c) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



Goldwells
12/08/2026
Dunfermline Business Centre
Izatt Avenue
Dunfermline
KY11 3BZ

**The COUNT Foundation
Statement of Financial Activities
For The Year Ended 31 August 2025**

	Notes	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	4,734
Investments	4	35
		4,769
EXPENDITURE ON:		
Other		(1,000)
NET INCOME		3,769
NET MOVEMENT IN FUNDS		3,769
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	6	3,769

The notes on pages 7 to 8 form part of these financial statements.

The COUNT Foundation
Statement of Financial Position
As At 31 August 2025

	2025
	Unrestricted funds
Notes	£
	3,769
	3,769
	3,769
	3,769
	3,769
	3,769
6	3,769

CURRENT ASSETS

Cash at bank and in hand

NET CURRENT ASSETS (LIABILITIES)

TOTAL ASSETS LESS CURRENT LIABILITIES

NET ASSETS

FUNDS OF THE CHARITY

Unrestricted Funds

TOTAL FUNDS

On behalf of the board

V Harvey

V Harvey (Aug 19, 2026 10:10:02 GMT+1)

Mrs V Harvey

Trustee

12/08/2026

The notes on pages 7 to 8 form part of these financial statements.

The COUNT Foundation

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

The COUNT Foundation is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC053240. The principal address is The Old Garage, Mill Hills Farm, Crieff, PH7 3QW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources in the year were from donations and some bank interest received.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025
	Unrestricted funds
	£
Donations and gifts	4,734

4. Investment Income

	2025
	Unrestricted funds
	£
Bank interest receivable	35

5. Average Number of Employees

Average number of employees during the year was: NIL

6. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	4,769	(1,000)	3,769
Total funds	-	4,769	(1,000)	3,769

The COUNT Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

7. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

8. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

The COUNT Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025

	2025 Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations from organisations	4,734
	4,734
Investments	
Bank interest receivable	35
	35
	4,769
EXPENDITURE ON:	
Other	
Donations made	(1,000)
	(1,000)
	(1,000)
NET INCOME	3,769