

APPENDIX 1

OSCr

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	23	To	05	04	24

Reference and administration details

Charity name	CROCKART FOUNDATION
Other names charity is known by	
Registered charity number	SC034131
Charity's principal address	LLOYDS BANK PRIVATE BANKING LIMITED
	UK TRUST CENTRE, THE CLOCK HOUSE
	22/26 OCK STREET, ABINGDON, OXON
	Postcode OX14 5SW

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	BANK OF SCOTLAND PLC	TRUSTEE	ACTED FOR THE	SOLE TRUSTEE
2	ACTING BY ITS ATTORNEY		WHOLE YEAR - APRIL	
3	LLOYDS BANK UNDER POWER		2023 TO APRIL 2024	
4	OF ATTORNEY DATED 1			
5	MARCH 2012			
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**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 James Baird Crockart

**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 OSCR 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**

No donations were made

**Financial review**

**Brief statement of the charity's policy on reserves**

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

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

**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	05.11.24	

**Receipts and payments accounts**

For the period  
from

Period start date  
06 April 2023

to

Period end date  
05 April 2024

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	80,605		160		80,765	88,966
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Rathbones transfer			11,520		11,520	31,029
<b>A1 Sub total</b>	<b>80,605</b>	<b>-</b>	<b>11,680</b>	<b>-</b>	<b>92,285</b>	<b>119,995</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments			-		-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>80,605</b>	<b>-</b>	<b>11,680</b>	<b>-</b>	<b>92,285</b>	<b>119,995</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	100,000
Governance costs:					-	
Audit / independent examination	390				390	
Preparation of annual accounts					-	
Legal costs					-	
Trustees fees	11,519		11,520		23,039	62,058
<b>A3 Sub total</b>	<b>11,909</b>	<b>-</b>	<b>11,520</b>	<b>-</b>	<b>23,429</b>	<b>162,058</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>11,909</b>	<b>-</b>	<b>11,520</b>	<b>-</b>	<b>23,429</b>	<b>162,058</b>
<b>Net receipts / (payments)</b>	<b>68,696</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>68,856</b>	<b>(42,063)</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>68,696</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>68,856</b>	<b>(42,063)</b>

## 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	25,810		-		25,810	67,873
	Surplus / (deficit) shown on receipts and payments account	88,696		160		68,856	(42,063)
	Adjustment re balance of Rathbones account as at 05/04/23. No longer taken into account as investments transactions					-	
						-	
	Cash and bank balances at end of year	94,506	-	160	-	94,666	25,810
(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 Edowment	3,341,868	3,170,948
		Total	3,341,868	3,170,948

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

		07.01.25





# APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	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	2023	to	05	04	2024
Set out on pages							(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.						
Basis of independent examiner's statement	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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:					Date:	12 March 2025	
Name:							
Relevant professional qualification(s) or body (if any):	MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND						
Address:	JEFFREY CRAWFORD & CO						
	25 CASTLE TERRACE						
	EDINBURGH, EH1 2ER						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## 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