

11th February 2026

THE CROWS NEST TRUST

CHARITY ACCOUNTS

(SC038696)

FOR THE YEAR ENDING 30th NOVEMBER 2025

TMA Accountants & Taxation Advisers
165 Brook Street
Broughty Ferry
Dundee
DD5 1DJ

Phone: 01382 772988

E-mail: thomas@tmaaccountants.co.uk



The Crows Nest Trust

Contents of The Financial Statements
For The Year Ended 30th November 2025

Appendix 1	-	Trustees Annual Report	1 - 3
Appendix 2	-	Examiners Report	4
Receipts and Payments Account			5
Statement of Balances			6

Appendix 1.

The Crows Nest Trust

Trustees' Annual Report and Accounts for the year ended 30th November 2025

Scottish Charity Number SC038696

Current trustees

Mrs Eleanor Bowman
Mr Alexander Bowman
Mr Christopher Robertson

Other trustees during the year

None

Contact address

C/o Eleanor Bowman, Bows Nest, 28 Fairhaven Crescent, Cellardyke, KY10 3FE

Recruitment and appointment of Trustees

All the Association's trustees are appointed or reappointed by the members at our annual general meeting, which is held at most 4 months after the financial year each year.

Governing document

The Association is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to raise funds for the purchase of wheelchairs for organisations or individuals with the object of improving the conditions of life for individuals.

Activities and achievements

2024 – 2025

We have had a great year of continued donations from funerals to birthdays. We have a monthly income which comes from our investment in Shawbrook Bank.

Local lad Bob Duncan who works for Shell nominated us for a donation, that brought in £1250.

Local running club the Haddies raised £315 from the Santa run in St Andrews.

Local fish merchant raised over £200 from the collection can in his van.

£1000 came in from local hairdresser Robert Adamson who makes and sells tablet to friends and customers.

Around £2000 came in from 3 funerals of supporters of the charity with other donations from supporters throughout the year.

Our big spend was £10k given to Georgina Gatherum for a specially adapted powered wheelchair to allow her to become mobile and get outdoors and have quality time with

her 2 young children. This was possible after the amazing donation received last year of £10k. We have supplied a few batteries and a power pack this year to recipients and presented a special trike to a young boy from Kirkcaldy. A first for us was an Epilepsy Monitoring Watch, helping the mother get a better quality of sleep knowing she would be alerted if he convulsed during the night.

Heres hoping we can continue to get the support we need so we can give people a better quality of life.

Recipients 01/12/2024 – 30/11/2025

Lesley Gilbert, 17 Dorward Drive, Crail, KY10 3WJ – Manual Chair
Mr David Linton, 1 Oswald Wynd, Kirkcaldy, KY1 1JF – Powered Chair
Kevin Stewart, Headwell, Nursing Home, Dunfermline – Manual Chair
Janet Hynd, 15 The Bowery, Leslie, KY6 3DH – Manual Chair
Mrs Mills, 4 Milton Place, Pittenweem – Paid £500 for deceased husbands Powered Chair
Isabella Gairn Marsoner, 18 Seggy Drive, Guardbridge, KY16 0FE – Paid £2500 towards chair after accident.
James Archibald, 2 Lothian Court, Glenrothes, KY6 1LZ – Powered Chair
Amber Kane, 37 Bute Crescent, Dunfermline, KY11 4EL – Paid £1000 towards specially adapted chair
Andrew Laing, Fowler Street, Cellardyke – Powered Scooted
Linda Thomson, Venus Place, Cellardyke – Powered Chair
Sandy Brown, c/o Micha, Post Office, Pittenweem – Manual Chair
Gillian Crozier, East Green, Anstruther – Manual Chair
Sky Douglas, 17 Factory Road, Buckhaven, KY8 1BB – Manual Chair
Robert Wilson, The Manse, St Monans – Folding Powered Chair
Eddie Brown, Harbour Lea Housing, Anstruther – Manual Chairperson
Edward McKenzie, 29 Riverside Gardens, Wormit, DD6 8NQ – Powered Scooter
Lesley Aitken, Bickramside, Saline, Dunfermline, KY12 9LF - Powered Scooter
Jack Holmes, Kinross - £1000 donation towards all terrain Powered Chair
Nicola, c/o Clark Mobility – Supplied new batteries for existing Chair
Irene Aitken, Dreelside, Anstruther – Manual Chair
Leo Walker Stewart, 17 Borelands Crescent, Kirkcaldy, KY1 2BZ – Theraplay Trike
Ray Davies, Toll Cottage, St Andrews Road, Anstruther, KY10 3JS – Powered Scooter
Doreen Davies, 68 Venus Place, Cellardyke, KY10 3FL – Folding Powered Chairperson
Rae England, 28 Braehead Gardens, KY8 1LF – Walker with Seat
Kate O'Neil, 34 Venus Place, Cellardyke – Manual Chair
Jenny Kennedy, Mid Shore, Pittenweem – Manual Chair
Mya Watson, 10 Glenogle Gardens, Anstruther – Manual Chair
Roseanne Khan, Dunfermline – Powered Wheelchair
Davina Knox, Burnside, Anstruther – Walker with Seat
Jack Mulvaney, 4 Ben Vonich View, Newburgh – Epilepsy Monitoring Watch
Sarah Rollo, 29 Cypress Lane, Leven, KY8 5PS - £250 towards Power Pack for existing chair
Peter McAlindon, Leuchars, c/o Murray Cameron, Anstruther – Manual Chair

In total this year we have given out

14 Manual Wheelchairs

2 Trikes

4 Powered Wheelchairs

5 Powered Scooters

2 Walkers

1 Buggy

Donated to 6 Individuals for Specialised mobility and replaced batteries to existing recipients

Trustee remuneration and expenses

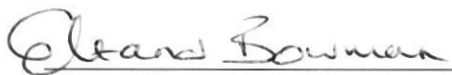
The trustees did not receive any remuneration or expenses during the year.

Reserves

As a result, the charity had a deficit of (14605) for the year and held unrestricted funds of £37,258 at the year end.

The Committee consider the general fund of £37,258 will enable us to continue to run the organisation at current rates for the forthcoming year and support expansion plans.

Approved by the Trustees and signed on their behalf.



E Bowman, Chairperson

17.02.26

Date



Approved by Examiner - Thomas Thrupp of
TMA Accountants & Taxation Advisers

26.2.26

Date

Appendix 2. Example independent examiner's report

Independent Examiner's Report to the Trustees of The Crows Nest Trust, SC038696

I report on the accounts of the charity for the year ended 30th November 2025 which are set out on pages 01 to 04.

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. 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 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 view given by the accounts.

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

Signature:



Name: Thomas Thrupp

Date: 26.02.26

Relevant Professional qualification/professional body:

Address: TMA Accountants & Taxation Advisers
165 Brook Street, Broughty Ferry, Dundee, DD5 1DJ

The Crows Nest Trust

Receipts and Payments Account for the year ended 30 November 2025

SC No SC038696

	<u>2025</u>	<u>2024</u>
	£	£
<u>Reciepts</u>		
Events & Ticket Sales	815.00	3546.00
Donations Received	6446.86	15971.59
Just Giving/Gift Aid	185.50	1402.19
Bank Interest	1248.43	863.61
<u>Total Receipts</u>	<u>8695.79</u>	<u>21783.39</u>

Payments

Fundraising Expenses:

Event Expenses	0.00	240.00
Advertising	0.00	0.00
	<u>0.00</u>	<u>240.00</u>

Payments for charitable activities:

Wheelchairs Etc	19299.09	18897.66
Misc Donations	4001.50	1200.00
Total Payments for achritable activities	<u>23300.59</u>	<u>20097.66</u>

Governance Costs:

Room hire	0.00	0.00
Accountant	0.00	0.00
Other	0.00	0.00
Total Governance costs	<u>0.00</u>	<u>0.00</u>

Total Payments

<u>23300.59</u>	<u>20337.66</u>
------------------------	------------------------

Surplus / (Deficit) for year	(14,604.80)	1,445.73
Transfer between Funds	0.00	0.00
Surplus / (Deficit) after Transfers	<u>(14,604.80)</u>	<u>1,445.73</u>

Reconciliation of funds

Funds brought forward	51862.62	50416.89
At 30th November 2025	37257.82	51862.62

All funds are Unrestricted

Approved by the trustees and signed on their behalf



E Bowman, Chairperson

17.02.26

Date


Approved by Examiner - Thomas Thrupp
TMA Accountants & Taxation Advisers

Date

The Crows Nest Trust

Statement of balances as at 30 November 2025

SC No SC038696

	<u>2025</u>	<u>2024</u>
	£	£
Bank and cash in hand		
Opening Balances	51,862.62	50,416.89
Surplus / (Deficit) for year	(14,604.80)	1,445.73
	<u>37,257.82</u>	<u>51,862.62</u>
Reserves		
General Funds	37,257.82	51,862.62
Designated Equipoment Fund	0.00	0.00
	<u>37,257.82</u>	<u>51,862.62</u>
Closing balances	37,257.82	51,862.62

Assets

nil

All funds are unrestricted

Approved by the trustees and signed on their behalf

Ellean Bowman

E Bowman, Chairperson

17.2.26

Date

[Signature]

Approved by Examiner - Thomas Thrupp
TMA Accountants & Taxation Advisers

26.2.26

Date