

Annual Report 1.4.25-31.3.26

Boidheach, Tonderghie Rd, Isle of Whithorn, Newton Stewart DG8 8NL

List of Trustees

Alastair Scoular, Susan Brown, Vikki Reay-Martin, Fiona Smith, Lauryn Smith

Charitable Activities 2025-26

This year we have sought and obtained pre-planning advice for the land next to the Isle of Whithorn Church on Main St Isle of Whithorn. We await the outcome of the advice and intend in the next fiscal year to secure planning consent if possible to complete the transformation of the space, using local contractors.

We continue to monitor the investments and support the Old Folks Committee in the Isle of Whithorn, and have supported the Christmas meal as in previous years.

Finances

We have spent little this year, again. What we have spent has been for seeking pre-planning advice, and returning a donation made several years ago to enable us to fund a commemorative bench. As our plans to create a garden have not progressed as quickly as we had hoped, the commemorative bench has already been placed on the harbour. We have £10429 in our bank account at the end of the financial year having started with £9640. The increase due to investment income.

Appended are our annual receipt and payment accounts, and independent examiner's report.

We intend that our annual report can be accessed and understood readily by local people who could benefit from or are interested in the work of the Charles William Fox Fund SC005901

Signed



Susan Brown

27th July 2026

Charles William Fox

SC005901



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day		Year		Day	Month	Year
	1	April	2025		31	March	2026

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	1,818				1,818	1,631
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
bank interest	117				117	69
A1 Sub total	1,935	-	-	-	1,935	1,700
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,935	-	-	-	1,935	1,700
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	200				200	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	110
Legal costs	846				846	844
LEI registration fees					-	201
investment charges	100				100	120
A3 Sub total	1,146	-	-	-	1,146	1,275
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,146	-	-	-	1,146	1,275
Net receipts / (payments)	789	-	-	-	789	425
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	789	-	-	-	789	425

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,639				9,639	9,215
	Surplus / (deficit) shown on receipts and payments account	789				789	425
						-	
						-	
	Cash and bank balances at end of year	10,429	-	-	-	10,429	9,640
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Legal and General Shares (2822)	General	7,196	6,279
	Mellon Investments shares (21711.51)	General	20,137	15,710
	Shell PLC shares (301)	General	10,666	7,469
		Total	37,999	29,458

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Land purchase	General		15,000	15,000
		Total	-	15,000	15,000

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

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

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

Signature

Print Name

Date of
approval

Susan Brown
Vikki Reay-Martin

Susan Brown
Vikki Reay-Martin

22.7.26
22.7.26

Section C Notes to the Accounts

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

One fund for general use

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
n/a			
Total			-

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)

C3b Trustee remuneration - details

Authority under which paid	£
n/a	

C4a Trustee expenses

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

C4b Trustee expenses - details

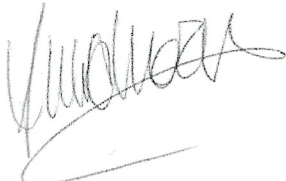
	Number of trustees	£
n/a		

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
n/a			

C6 Other information

n/a

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charles William Fox Fund						
Registered charity number	SC005901						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	to	31	03	2026
Set out on pages	1-3						
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	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						
Signed:					Date:	25/07/26	
	Name: Julia Moore						
Relevant professional qualification(s) or body (if any):	ICAEW (retired)						
	Address: 11 Buxton Avenue						
	Reading						
	RG4 7BT						