

THE CRABAPPLE FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
CHARITY REGISTRATION NUMBER: SC049104

Independent Examiner's Report to the Trustees of The Crabapple Foundation

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on the attached pages.

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) (a) to (c) 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

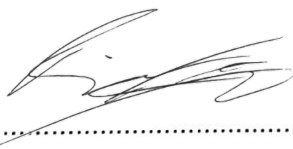
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....
Brian Fox



31 July 2026

.....
Date

Relevant Professional qualification/professional body: Chartered Accountant /ICAS.

Address: 3 Clairmont Gardens
Glasgow
G3 7LW

THE CRABAPPLE FOUNDATION

YEAR ENDED 31 OCTOBER 2025

REPORT OF THE TRUSTEES

The Crabapple Foundation, 3 Clairmont Gardens, Glasgow, G3 7LW is a registered charity, reference number SC049104. The Charity was registered as a Scottish Charity with OSCR on 7 March 2019.

The Charity's principal purposes are:

- The prevention or relief of poverty

The Trustees are responsible for administering the affairs of the Charity, including the maintenance of its finances.

In connection with its responsibilities the Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make estimates and judgments that are prudent;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at all times the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Charities. They are also responsible for the safeguarding of the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees on 31 October 2025 were:

Alistair Whyte
Fiona Whyte

Approved by the Trustees and signed on their behalf


.....
Alistair Whyte
Trustee

30/7/26
.....
Date

**THE CRABAPPLE
FOUNDATION**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2025**

INCOME	2025	2024
	£	£
Donations	35,000	20,000
Gift aid reclaimed	-	10,000
Interest received	-	497
	<u>35,000</u>	<u>30,497</u>
 EXPENDITURE		
Donations to other registered charities	46,750	16,500
Expenses for charitable activities	84	63
		621
Legal and professional fees	2,116	
Bank charges	1	-
	<u>48,951</u>	<u>17,184</u>
 NET SURPLUS/ (DEFICIT)	 <u>(13,951)</u>	 <u>13,313</u>

THE CRABAPPLE
FOUNDATION

BALANCE SHEET
AS AT 31 OCTOBER
2025

	2025	2024
CURRENT ASSETS		
Cash at bank	14,221	28,172
NET CURRENT ASSETS	<u>14,221</u>	<u>28,172</u>
CURRENT LIABILITIES		
Other creditors		
TOTAL ASSETS	<u>14,221</u>	<u>28,172</u>
Represented By		
Surplus b/f	28,172	14,859
(Deficit)/Surplus in year	<u>(13,951)</u>	<u>13,313</u>
Surplus c/f	<u>14,221</u>	<u>28,172</u>

Approved by the Trustees and signed on their behalf

Alistair
Whyte

Alistair Whyte
Director

30 July 2026
Date