

THE ACORN CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

The Acorn Charitable Trust

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The Acorn Charitable Trust

Reference and administrative information

Trustees	Gordon Anderson Moira R. Anderson Karen Anderson Keir Anderson
Registered charity number	SC030072
Registered office	An Darach Fossoway Stables Fossoway Perth & Kinross KY13 0UP
Independent examiner	John Lynch LLB CA Torridon House Torridon Lane ROSYTH Fife KY11 2EU
Business address	An Darach Fossoway Stables Fossoway Perth & Kinross KY13 0UP
Bankers	The Royal Bank of Scotland plc 36 St Andrew Square EDINBURGH EH2 2AD

The Acorn Charitable Trust

Trustees' report for the year ended 31 March 2026

The trustees present their report and the accounts for the year ended 31 March 2026.

Structure, Governance And Management

The charity was established by Trust Deed in April 2000. The principal object of the charity is to make charitable donations at the discretion of the trustees but, in particular, to benefit individuals who are in need of assistance with the costs of their education. The trustees meet as and when necessary to evaluate and decide on funding applications from individuals and to transact any other business requiring their attention.

Achievements and Future Plans

The trustees remain committed to helping individuals to achieve their educational goals by providing grants from their own funds.

Trustees

The Trust's trustees are appointed or reappointed annually at its AGM. The trustees who served during the year are as stated below:

Gordon Anderson
Moir R. Anderson
Karen Anderson
Keir Anderson

Principal office

An Darach, Fossoway Stables, Fossoway, Perth & Kinross, KY13 0UP.

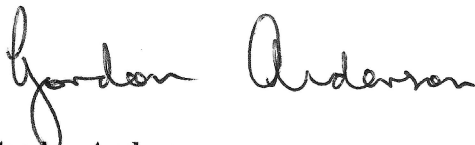
Charity Number

SC030072

Reserves

The charity's reserves are represented by bank deposits, the income from which is utilised in making grants. The trustees consider that the general fund of £894, together with committed donations, will enable us to continue with our grant plans for the forthcoming year.

This report was approved by the Trustees on 1 August 2026 and signed on their behalf by:



Gordon Anderson
Trustee

The Acorn Charitable Trust

Independent examiner's report to the trustees on the unaudited financial statements of The Acorn Charitable Trust

In accordance with the engagement letter dated 11 September 2025 I have compiled the financial statements of the charity which comprise the profit and loss account, the statement of balances and the related notes from the accounting records and information and explanations you have given to me.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's trustees that I have done so and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have compiled with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

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 (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 report

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

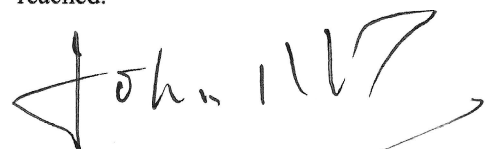
In the course of my examination, no matter has come to my attention

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

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



John Lynch LLB CA

Torridon House

Torridon Lane

ROSYTH

Fife

KY11 2EU

Date: 1 August 2026

The Acorn Charitable Trust

Receipts and payments account for the year ended 31 March 2026

	Notes	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
<u>Receipts</u>					
<i>Donations and legacies:</i>					
Donations		2,000	-	2,000	4,000
Gift Aid Refund		1,257	-	1,257	-
Total receipts		<u>3,257</u>	<u>-</u>	<u>3,257</u>	<u>4,000</u>
<u>Payments</u>					
Grants awarded	1	2,700		2,700	3,300
Other costs		240	-	240	216
Total payments		<u>2,940</u>	<u>-</u>	<u>2,940</u>	<u>3,516</u>
Surplus/ (deficit) for year		317	-	317	484
Total Funds brought forward		<u>577</u>	<u>-</u>	<u>577</u>	<u>93</u>
Total Funds carried forward		<u>894</u>	<u>-</u>	<u>894</u>	<u>577</u>

The notes on page 7 form an integral part of these accounts.

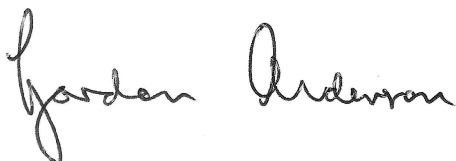
The Acorn Charitable Trust

**Statement of balances
as at 31 March 2026**

	2026	2025
	£	£
Bank and cash in hand		
Opening balances	577	93
Retained surplus for year	317	484
Closing balances	<u>894</u>	<u>577</u>
Reserves		
General fund	<u>894</u>	<u>577</u>

All funds are unrestricted.

The financial statements were approved by the Trustees on 1 August 2026 and signed on their behalf by:-



Gordon Anderson
Trustee

The notes on page 7 form an integral part of these accounts.

The Acorn Charitable Trust

Notes to the accounts for the year ended 31 March 2026

1. Grants

The charity made grants to four individuals during the year which, in total, amounted to £2,700.

2. Trustees

No trustee received any remuneration or expenses during the year.

3. Trustee transactions

Mr Gordon Anderson and Mrs Moira Anderson made a joint donation of £2,000 to the Trust during the year.