

Scottish Charity Number SC045542)

CMS CHARITABLE TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2026

FOR

CMS CHARITABLE TRUST

	Pages
Contact details, Trustees and Professional Advisors	1
Report of the Trustees	2,3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	5
Notes to the Accounts	6

CMS CHARITABLE TRUST

The Trustees are pleased to present their report together with the accounts of the Trust for the year ended 5 April 2026.

Legal Structure

The CMS Charitable Trust ("the Trust") was established by a Trust Deed in 2016. The Trust is a recognised Scottish Charity (No. SC045542).

Trustees

The Trustees who served during the year and to the date of this report were as follows:

Charles M Scott
Elizabeth M Scott
Dr Kirstin A M Laverick
Keith M Scott
Dr Stephanie Terreni-Brown (Scott)
James Laverick

Appointment of Trustees

Trustees shall be not more than seven, nor less than three. Appointment will be by approval of Mr Charles M Scott and Mrs Elizabeth M Scott, which falling by a majority.

Charitable Objectives

The purposes of the Trust shall, so far, and so far only as the same are legally charitable in Scotland, be the provision of public benefit in Scotland and elsewhere through: -

- (1) the advancement of education,
- (2) the advancement of health,
- (3) the advancement of citizenship or community development,
- (4) the advancement of the arts, heritage, culture or science,
- (5) the advancement of public participation in sport,
- (6) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom they are primarily intended,
- (7) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

In implementing the purposes of the Trust, the Trustees shall have particular regard to encouraging, supporting or mentoring young people with a burning wish to improve their own or their fellow's position. In so doing there will be an emphasis placed on entrepreneurial flair with a commercial appreciation, as well as an outgoing character and determination to succeed against poor economic or social background. Special applications of clever design or pragmatic adaptations based on a practical study of problems, and excellence in a selected training course in higher or further education will be considered prior to any award being made. The preference is for supporting Scottish bodies, or people, or where there may be general long term benefit to Scotland; with a preference for the West of Scotland. Generally persons awarded will be between the ages of 18 to 30.

CMS CHARITABLE TRUST

Contact Details, Trustees and Professional Advisers

Contact Details

CMS Charitable Trust
26 Sutherland Avenue
Glasgow
G41 4HQ

Trustees

Charles M Scott
Elizabeth M Scott
Dr Kirstin A M Laverick
Keith M Scott
Dr Stephanie Terreni-Brown
James Laverick

Independent Examiner

Graham D.A. Stuart ACMA
1/1, 3 Sutherland Close,
Pollokshields,
Glasgow
G41 4HH

Bankers

Bank of Scotland PLC
PO Box 1000
London
BX2 1LB

Scottish Charity Number

SC045542

CMS CHARITABLE TRUST

Achievements and Performance

The Trust continued to benefit from gift aid donations made by Mr Charles M Scott and Mrs Elizabeth M Scott. Awards made are detailed in note 1 to the accounts. In 2027 there will start to be further capital gifts from Mr Scott.

Donations have continued to be granted in line with the objectives.

Financial Review

The Receipts and Payments Account on page 5 reflects a deficit of £1250, (2025 £625). Total assets at 5 April 2026 were £16 (2025 £1266).

Reserves Policy

It is not intended that any long-term reserves be built up. However the incoming capital gifts commencing 2026/7 will show some expansion of short-term assets.

Plans for Future Periods

The Trustees meet twice yearly and decide upon grants to be made from applications received.

Trustee expenses and remuneration

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2026: £nil). No expenses were claimed or waived by the Trustees (2025: £nil).

Related Parties

Trustees are required to disclose at each meeting if they have any conflicts of interest and these are noted in the minutes of the meeting to which they relate.

On behalf of the Trustees

Charles M Scott
Trustee

Dated:

Charles M Scott
7/7/26

Elizabeth Scott
Trustee

E.M. Scott
7/7/26

CMS CHARITABLE TRUST

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the trustees of CMS Charitable Trust registered charity number SC045542 on the accounts of the charity for the period 6 April 2025 to 5 April 2026 set out on pages 5 and 6.

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 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.

Graham D.A. Stuart ACMA
1/1, 3 Sutherland Close,
Pollokshields,
Glasgow
G41 4HH

Dated:

G. Stuart
7/7/26.

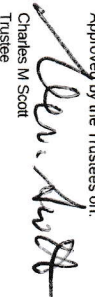
CMS CHARITABLE TRUST

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2026

	Total 2026 £	Total 2025 £
Receipts		
Donations	91,000	56,000
Gift Aid recovered	11,250	9,375
Total Receipts	102,250	65,375
Payments		
Awards - Note 1	(103,500)	(66,000)
Net Movement of Funds	(1,250)	(625)

STATEMENT OF BALANCES
AS AT 5 APRIL 2026

	Total 2026 £	Total 2025 £
Cash and Bank Balances		
Balance at 6 April 2025	1,266	1,891
Excess of (payments over receipts) / receipts over payments	(1,250)	(625)
Balance at 5 April 2026	16	1,266

Approved by the Trustees on:

Charles M Scott
Trustee

and signed on their behalf by:

Elizabeth M Scott
Trustee

CMS CHARITABLE TRUST

NOTES TO THE ACCOUNTS

AWARDS	2026 £	2025 £	URL
Ocean Youth Trust Scotland	12,000	5,000	www.oystScotland.org.uk
The King's Trust	12,000	7,000	www.kingstrust.org.uk
Royal Conservatoire of Scotland	12,000	8,000	www.rcs.ac.uk
Scottish Opera	8,000	0	www.scottishopera.org.uk
Outward Bound -Mark Scott	10,000	10,000	www.outwardbound.org.uk/the-mark-scott-leadership-for-life-award
Scottish Youth Dance Company	8,000	4,000	www.ydance.org
Scottish Youth Theatre	8,000	4,000	www.scottishyouththeatre.org
Scottish Ballet	12,000	8,000	www.scottishballet.co.uk
Trades House of Glasgow Apprentice award	0	1,000	www.tradeshouse.org.uk
Citizens Theatre	3,500	7,000	www.citiz.co.uk
Tunnell Trust	0	2,000	www.tunnelltrust.org.uk
Sistema	10,000	7,000	www.makeabignoise.org.uk
Royal Scottish National Orchestra	8,000	3,000	www.rsnpo.org.uk/
	103,500	66,000	