Scottish Charity No. SC036682

LEDINGHAM CHALMERS CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

LEDINGHAM CHALMERS CHARITABLE TRUST

Scottish Charity No. SC036682
Johnstone House, 52-54 Rose Street,
Aberdeen, AB10 1HA

Trustees' Annual Report and Accounts for the year ended 31 March 2026

Introduction

This report covers the twentieth year of the Trust's operation. The Trust is a charitable unincorporated trust created by Scottish law firm Ledingham Chalmers in 2005. The purposes and administrative arrangements are set out in the founding trust deed.

Charitable purposes

The charitable purposes of the Trust, as set out in its trust deed, follow a conventional statement of charitable purposes in Scotland, including the prevention or relief of poverty, the advancement of education and any other purpose for the public benefit. In pursuance of these charitable purposes the trustees have supported, and expect to continue to support, a wide range of initiatives for different groups in the community primarily, but not exclusively, in Scotland.

Trustees

The trustees who held office during the year ended 31 March 2026 were: -

Craig Pike (appointed 21 February 2021)
Phyllis Garden (appointed 21 February 2021)
Lynne Stewart (appointed 15 August 2024)

The trustees meet during the year with an advisory group comprising members and employees of Ledingham Chalmers LLP for the purpose of sharing information on charitable initiatives and raising awareness of the Trust's activities.

Recruitment and appointment of trustees

The current trustees are members of Ledingham Chalmers LLP which is a successor law firm to Ledingham Chalmers. The current trustees have the power of appointment of new trustees who are likely to be members or employees of Ledingham Chalmers LLP.

Activities and achievements

In the year, the Trust received a number of donations which enabled it to make donations to 25 different charitable organisations based in different parts of the United Kingdom. The focus for the year was on supporting medical organisations, however, the Trust did also support other organisations who had applied for a donation.

For the year ended 31 March 2026, the Trust had a deficit of £510 (2025 surplus of £nil).

In addition to the financial donations made by the Trust to such organisations, the trustees acknowledge the in-kind support which is often given by members and employees of Ledingham Chalmers LLP to those organisations and to many others. The Trust itself made no non-cash donations during the year.

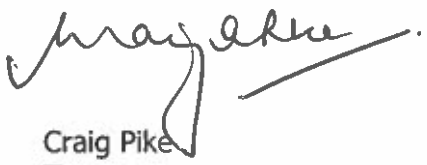
Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year. The trustees acknowledge with thanks the administrative support which is provided by the staff of Ledingham Chalmers LLP.

Reserves

The trustees' policy is to disburse funds in pursuance of the Trust's charitable purposes within two years of receipt except where circumstances make this impractical.

Approved by the Trustees and signed on their behalf



Craig Pike
Trustee

26 October 2026

LEDINGHAM CHALMERS CHARITABLE TRUST

Receipts and Payments Account for the year ended 31 March 2026

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Receipts				
Donations received:				
- Ledingham Chalmers LLP	5,288	-	5,288	6,862
- Other donors	1,660	-	1,660	3,727
Total receipts	6,948	-	6,948	10,589
Payments				
Charitable activities: Donations to other charities	7,458	-	7,458	10,589
Governance costs	-	-	-	-
Total payments	7,458	-	7,458	10,589
Deficit for the year	510	-	510	-

LEDINGHAM CHALMERS CHARITABLE TRUST

Statement of Balances as at 31 March 2026

	2026 £	2025 £
Current Assets		
Due from Ledingham Chalmers LLP	510	-
Current Liabilities		
Due to Ledingham Chalmers LLP	-	-

As the Trust does not operate its own bank account the Statement of Balances shows the balances due to/from Ledingham Chalmers LLP who administer the client account.

Approved by the Trustees and signed on their behalf

Craig Pike
Trustee

26 October 2026

Independent Examiner's Report to the Trustees of Ledingham Chalmers Charitable Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026, which are set out on pages 3 to 4.

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 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

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

Use of our report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees 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 board of trustees as a body, for my work or for this report.

N Wood

Nicola Wood
Fellow of the Association of Chartered Certified Accountants
7 Alder Tree Road
Banchory AB31 4FW

Date: 27/10/26