

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2026
for
The Sam Crawford Charitable Trust

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

The Sam Crawford Charitable Trust

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For The Year Ended 31 March 2026

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The Sam Crawford Charitable Trust

Report of the Trustees **For The Year Ended 31 March 2026**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Status

The charity is an unincorporated entity. The trustees hold the Trust Fund for charitable purposes which benefit the public.

OBJECTIVES AND ACTIVITIES

Principal activity

The entity is established for charitable purposes only, in particular to focus on methods of preventing and alleviating poverty in disadvantaged children and young adults, the advancement of education, provision of recreational facilities and the advancement of public participation in sport.

ACHIEVEMENTS AND PERFORMANCE

Results

The statement of financial activities is set out on page 4 and shows the net income/(expenditure) for the year.

FINANCIAL REVIEW

Principal funding sources

No donations were received in the year, however donations received in earlier years continue to provide sufficient funding for grants awarded and paid to charitable organisations during the year.

Reserves policy

The charity's reserves policy is to retain sufficient unrestricted reserves to cover any liabilities as they fall due over the following twelve months.

FUTURE PLANS

With funding in place, the trust aims to distribute the donations received to charitable organisations which share the trust's goals and objectives over the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governance and management

The Sam Crawford Charitable Trust is a Scottish charity registered with the Office of the Scottish Charity Regulator (SC 049623).

Recruitment and appointment of new trustees

All named trustees have been in place for the full twelve months covered in this report. Trustees have been appointed based on the relevant expertise and experience they bring to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049623

Principal address

16 Dunavon Crescent
Strathaven
ML10 6HB

Trustees

S Crawford
G Cantlay
Mrs C Denholm
Mrs S Crawford
Gilson Gray Nominees Limited

The Sam Crawford Charitable Trust

Report of the Trustees
For The Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Janice Alexander CA
Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Approved by order of the board of trustees on 29 July 2026 and signed on its behalf by:

S Crawford - Trustee

Independent Examiner's Report to the Trustees of
The Sam Crawford Charitable Trust

I report on the accounts for the year ended 31 March 2026 set out on pages four to nine.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Janice Alexander CA
The Institute of Chartered Accountants of Scotland

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Date: 29 July 2026

The Sam Crawford Charitable Trust

Statement of Financial Activities
For The Year Ended 31 March 2026

		2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Investment income	2	<u>16,380</u>	<u>32,234</u>
EXPENDITURE ON			
Raising funds	3	1,258	1,106
Charitable activities			
Charitable activities		171,489	166,954
Support costs		<u>1,405</u>	<u>1,300</u>
Total		<u>174,152</u>	<u>169,360</u>
NET INCOME/(EXPENDITURE)		(157,772)	(137,126)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>616,623</u>	<u>753,749</u>
TOTAL FUNDS CARRIED FORWARD		<u>458,851</u>	<u>616,623</u>

The notes form part of these financial statements

The Sam Crawford Charitable Trust

Balance Sheet
31 March 2026

		2026	2025
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		460,236	617,923
CREDITORS			
Amounts falling due within one year	6	(1,385)	(1,300)
NET CURRENT ASSETS		<u>458,851</u>	<u>616,623</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		458,851	616,623
NET ASSETS		<u>458,851</u>	<u>616,623</u>
FUNDS			
Unrestricted funds	7	<u>458,851</u>	<u>616,623</u>
TOTAL FUNDS		<u>458,851</u>	<u>616,623</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2026. and were signed on its behalf by:

S Crawford - Trustee

The notes form part of these financial statements

The Sam Crawford Charitable Trust

Notes to the Financial Statements **For The Year Ended 31 March 2026**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Accrued expenditure

The estimates and assumptions used to determine accrued expenditure requires judgement from management around future costs. These costs are not always known at the year end and management estimates the cost incurred to the year end based upon the work performed to this date

2. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	<u>16,380</u>	<u>32,234</u>

The Sam Crawford Charitable Trust

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

3. RAISING FUNDS

Investment management costs

	2026	2025
	£	£
Cash deposit service fees	<u>1,258</u>	<u>1,106</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Investment income	<u>32,234</u>
EXPENDITURE ON	
Raising funds	1,106
Charitable activities	
Charitable activities	166,954
Support costs	<u>1,300</u>
Total	<u>169,360</u>
NET INCOME/(EXPENDITURE)	(137,126)
RECONCILIATION OF FUNDS	
Total funds brought forward	753,749
TOTAL FUNDS CARRIED FORWARD	<u>616,623</u>

The Sam Crawford Charitable Trust

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	<u>1,385</u>	<u>1,300</u>

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	616,623	(157,772)	458,851
TOTAL FUNDS	<u>616,623</u>	<u>(157,772)</u>	<u>458,851</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,380	(174,152)	(157,772)
TOTAL FUNDS	<u>16,380</u>	<u>(174,152)</u>	<u>(157,772)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	753,749	(137,126)	616,623
TOTAL FUNDS	<u>753,749</u>	<u>(137,126)</u>	<u>616,623</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,234	(169,360)	(137,126)
TOTAL FUNDS	<u>32,234</u>	<u>(169,360)</u>	<u>(137,126)</u>

The Sam Crawford Charitable Trust

Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

8. RELATED PARTY DISCLOSURES

Accountancy and independent examination fees of £1,385 (2025 - £1,300) are payable to Robb Ferguson Chartered Accountants where Graham Cantlay, a Trustee of the charity, is a Partner.