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ADDITIONAL CIRCULATION



To: Councillor Young, Convener; Councillor Allan, Vice-Convener; and Councillors Cameron, Crockett, Dickson, Jackie Dunbar, Forsyth, Graham, Laing, Malone, McCaig, Milne, Noble, Reynolds and Yuill.

Town House,
ABERDEEN 22 April 2013

FINANCE AND RESOURCES COMMITTEE

The undernoted items are circulated in connection with the meeting of the **FINANCE AND RESOURCES COMMITTEE** to be held here in the Town House on **THURSDAY, 25 APRIL 2013 at 2.00 pm.**

JANE G. MACEACHRAN
HEAD OF LEGAL AND DEMOCRATIC SERVICES

BUSINESS

REFERRALS FROM OTHER COMMITTEES

- 5.1 UK City of Culture 2017 Outline Bid - referred from the Council meeting of 6 March 2013 - covering report (Pages 1 - 2)
- 5.2 Sistema Scotland and Aberdeen - referred from Education, Culture and Sport Committee of 28 March 2013 - covering report (Pages 3 - 4)

FINANCE

- 7.4 Capital Monitoring - Non Housing Capital Programme 2012-18 - updated report (Pages 5 - 16)
- 7.7 Aberdeen City Council Charitable Trusts - Annual Report 2011-2012 (Pages 17 - 124)

ITEMS WHICH THE COMMITTEE MAY WISH TO CONSIDER IN PRIVATE

REFERRALS FROM OTHER COMMITTEES

- 10.1 UK City of Culture 2017 Outline Bid Appendix - to be tabled

Should you require any further information about this agenda, please contact Allison Swanson, tel. (52)2822 or email aswanson@aberdeencity.gov.uk

Aberdeen City Council

Finance and Resources Committee
25th April 2013

Report on UK City of Culture 2017 Outline Bid referred from the Education,
Culture and Sport Committee,
28th March 2013

2. **RECOMMENDATION(S)**

Recommendations (a) and (b) approved by Council, with recommendation b referred to this Committee for consideration. Recommendations (c) and (d) are additional to those contained in the initial report.

(a) Approves delegated powers for the Chief Executive and the Director of Education, Culture and Sport to approve and submit the outline bid, in order to meet the DCMS (Department of Culture, Media and Sport) deadline of 30th April.

(b) Refers the requirement for the Council to act as financial guarantor to the Finance and Resources Committee on 25th April 2013 for approval subject to the additional investment identified in the outline bid.

Additional Recommendations:

(c) To agree that the Council will underwrite any shortfall in the annual spend in its bid to be UK City of Culture up to a maximum of £1,000,000 per annum.

(d) To instruct the Director of Education, Culture and Sport to review the proposed budget in conjunction with the Head of Finance in order to take forward as part of the Priority Based Budgeting process.

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Aberdeen City Council

Finance and Resources Committee
25th April 2013

Report on Sistema Scotland and Aberdeen,
remitted from the Education, Culture and Sport Committee,
28th March 2013

2. RECOMMENDATION(S)

1. Instruct officers to develop the operational model and wider Business Plan with Sistema and potential funding partners.
2. Instruct officers to progress the development of *Big Noise Torry* with the local community.
3. Instruct officers to report back to Committee in due course.
4. Refer the report to Finance and Resources Committee to consider the funding requested to progress the financial and funding model.

In addition

5. The Committee approves expenditure of no more than £50,000 from existing budgets within the Education, Culture and Sport service in order to develop the financial and funding model.

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ABERDEEN CITY COUNCIL

COMMITTEE	Finance & Resources
DATE	25 April 2013
DIRECTOR	Gordon McIntosh
TITLE OF REPORT	Capital Monitoring – Non Housing Capital Programme 2012-18
REPORT NUMBER:	EPI/12/288

1. PURPOSE OF REPORT

To advise the Committee of the capital spend to end of 2012/13 for all projects included within the Non-Housing Capital Programme.

2. RECOMMENDATIONS

The Committee note the current position and approve the legally committed projects requiring carry forwards.

3. FINANCIAL IMPLICATIONS

The monies required to fund these projects are achieved through external borrowing, capital receipts and grant income. These projects are all accommodated within the Non-Housing Capital Programme. Any underspend, carry forward or overspend will have implications for the programme. Details of indicative budget carry forwards from 2012/13 to 2013/14 are included in this report.

There are no other implications at this time but as projects progress, or indeed fail to progress, then other implications may arise and will be reported to this and any other appropriate Committee.

Capital expenditure is now monitored within a five year timescale. This has given budget holders the ability to profile within a five year period. In year monitoring will continue, alongside monitoring the larger five year programme.

Additionally, the rolling programmes included in the Capital programme (Corporate Property Condition & Suitability Programme, Planned Renewal & Replacement of Road Infrastructure and Private Sector Housing Grant) are now profiled and monitored on a five year basis with a recommendation by the Corporate Asset Groups at the end of the year regarding carry forwards on legal commitments.

Budget holders will soon be completing capital monitoring pro formas to profile anticipated expenditure over the next five years. This will be reported in future reports to this Committee.

4. BACKGROUND / MAIN ISSUES

The overall responsibility for the monitoring / management of the Capital Programme lies with the Head of Asset Management & Operations. The Planning & Monitoring Officer within Asset Management & Operations is in regular contact with service representatives and the capital accountant, reporting in the first instance to the Corporate Asset Group. This ensures that the spend figures are always up to date and accurate.

2012-13

The total spend for all capital projects in 2012-13, including accruals identified by budget holders by 19 April 2013, is £24.376 million. Appendix A shows a breakdown of this spend by service.

A number of projects approved in 2012-13 require carry forward to the present financial year. These projects were approved as part of the previous three year capital programme and all have legal commitments against them.

The projects requesting carry forward to fund existing legal commitments, and the amounts required are:

- 1) Data Centre Move (£22,000)
- 2) Police – Capital Grant (£1,705,000)
- 3) School Estate Strategy - Bucksburn / Newhills (£522,000)
- 4) School Estate Strategy – Riverbank (£164,000)
- 5) Provision for Children with Complex Needs (£700,000)
- 6) Tullos Pool Refurbishment (£849,000)
- 7) Woodside Replacement Pitch (£82,000)
- 8) Corp Property Condition & Suitability Programme (£2,394,000)
- 9) Access From the North (£98,000)
- 10) Western Peripheral Route (£3,882,000) Subject to agreement from Transport Scotland regarding the funding of this project.

- 11) Corporate Office Accommodation (£1,000,000). Partially funded in 2012/13 by receipt of EU grant monies in relation to the installation of the biomass boiler at Marischal College.
- 12) Planned Renewal & Replacement of Road Infrastructure (£229,000)
- 13) Land Acquisition – Contingency (£557,000)
- 14) Hydrogen Buses (£333,000)
- 15) City Broadband (£949,000)
- 16) St. Nicholas House Demolition (£21,000)
- 17) Duthie Park & Winter Gardens - Cost Net of HLF (£158,000)
- 18) Ness Landfill Site (£455,000)
- 19) Waste: Hill of Tramaud –Change of Law (£408,000)
- 20) Victoria House (£1,180,000)
- 21) Integrated Drugs Service (£31,000)
- 22) Marchburn House (£155,000)

The total requested carry forward is £15,894,000.

2013-14 to 2017-18

The following new projects have been added to the capital programme for the next five years. Rolling programmes are not included as new projects. The amount committed to each project for the next five years is also included.

- 1) ICT Data Centre (£3,000,000)
- 2) Technology Investment Requirements (£2,700,000)
- 3) Museums Collections Centre (£3,000,000)
- 4) Art Gallery HLF Redevelopment (£29,000,000)
- 5) New Academy to the South (£32,000,000)
- 6) New Milltimber Primary (£11,750,000)
- 7) Fleet Replacement (£15,000,000)

- 8) Central Aberdeen Infrastructure (£20,050,000)
- 9) A96 Park & Choose: Stage 1 - Dyce Drive Link Road (£5,100,000)
- 10) A96 Park & Choose: Stage 2 - Park & Choose Facility (£10,100,000)
- 11) Waste: Implement Waste Strategy (£18,250,000)
- 12) Leachate & Gas Control Measures at Ness Landfill Site (£1,900,000)
- 13) Waste: Hill of Tramaud - Change of Law (£350,000)
- 14) Energy from Waste - Procurement & Land Acquisition (£5,000,000)
- 15) Social Care Facilities: Burnside (£4,400,000)
- 16) Children's Home Replacement / Upgrade (£1,550,000)
- 17) Social Care Facilities: Quarry Centre Refurbishment (£150,000)
- 18) Social Care Facilities: Craigielea Refurbishment (£200,000)
- 19) Social Care Facilities: Fergus House (£250,000)
- 20) Social Care Facilities: Respite Centre (£500,000)
- 21) Social Care Facilities: Rosewell House (£2,000,000)
- 22) Tillydrone Extra Care Village: Residential Type Care (£10,000,000)
- 23) Tillydrone Extra Care Village: Community Hub (£3,000,000)

The total value of new projects added to the capital programme is £179,250,000.

The five year programme, including requested carry forward, is included in Appendix B.

An update on the capital position will be reported to this Committee on 13 June 2013.

5. IMPACT

Corporate - The capital programme encompasses projects which link to the Community Plan, Single Outcome Agreement, Corporate and Individual Service Plans.

Public - This report will be of interest to the public as it outlines the Council's capital spending to date.

6. BACKGROUND PAPERS

Capital Monitoring – Non Housing Capital Programme 12/13: Report approved at Finance & Resources Committee on 21 February 2013.

7. REPORT AUTHOR DETAILS

David Marshall
Planning & Monitoring Officer
 damarshall@aberdeencity.gov.uk
 01224 523191

**Appendix A:
Capital Monitoring – Non Housing Capital Programme 2012/13**

Project Description	2012/13 revised budget £'000	2012/13 total spend £'000	Legally committed £'000
Corporate Governance			
Data Centre Move	175	154	22
Police - Capital Grant	1,705	0	1,705
Totals	1,880	154	1,727
Education, Culture & Sport			
Information Communication Technology Connectivity	34	34	0
Replacement Education Management Information System	167	*210	0
School Estate Strategy - Bucksburn / Newhills	522	0	0
School Estate Strategy - Riverbank	172	8	1,742
Provision for Children with Complex Needs	771	71	0
Tullos Pool Refurbishment	1,049	200	849
Woodside Replacement Pitch	91	9	82
Totals	2,806	533	2,591
Enterprise, Planning & Infrastructure			
Corp Property Condition & Suitability Programme	7,710	5,316	2,200
Cycling Walking Safer Streets Grant	252	263	0
Access From the North	430	332	200
Western Peripheral Route	4,100	218	3,882
Corporate Office Accommodation	1,000	143	300
NESTRANS - Capital Grant	960	960	0
3R's Furniture, Fittings & Equipment and Other Works	50	37	0
Planned Renewal & Replacement of Road Infrastructure	3,748	3,528	0
Land Acquisition - Contingency	650	93	557
Frederick Street Relocations - Crombie Road	43	*284	0
Frederick Street Multi Storey Car Park	2,345	*2,421	0
Hydrogen Buses	400	67	1,933
City Broadband	1,000	51	1,949
St. Nicholas House Demolition	1,000	979	2,713
Totals	23,688	14,692	13,734
Housing & Environment			
Duthie Park & Winter Gardens - Cost Net of HLF	3,170	3,012	158
Ness Landfill Restoration	4,000	3,545	455
Hill of Tramaud Landfill - Change of Law Costs	449	41	408
Private Sector Housing Grant	921	859	0
Duthie Park & Winter Gardens Replacement Greenhouses	4	3	0
Victoria House	1,271	91	2,329
Totals	9,815	7,552	3,350
Social Care & Wellbeing			
Integrated Drugs Service	650	619	31
Marchburn House	981	826	155
Totals	1,631	1,445	186

Total - All Services	39,820	24,376	21,588
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- Projects marked * indicate gross project expenditure before including contributions funded from service revenue budgets.
- Overspend on the Cycling Walking Safer Streets Grant budget is to funded from the underspend on the Planned Renewal & Replacement of Road Infrastructure budget.

Appendix B:
Capital Monitoring – Non Housing Capital Programme 2013/14 to 2017/18

Project Description	Approved Budget 13/14	Carry forward 12/13	Total Budget 13/14	Budget 14/15	Budget 15/16	Budget 16/17	Budget 17/18	5 year budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Governance								
Data Centre Move	0	22	22	0	0	0	0	22
Police - Capital Grant	0	1,705	1,705	0	0	0	0	1,705
ICT Data Centre	0	0	0	0	2,500	500	0	3,000
Technology Investment Requirements	900	0	900	1,800	0	0	0	2,700
Total	900	1,727	2,627	1,800	2,500	500	0	7,427
Education, Culture & Sport								
School Estate Strategy - Bucksburn / Newhills	1,215	522	1,737	7,638	2,555	149	0	12,079
School Estate Strategy – Riverbank	1,490	164	1,654	88	0	0	0	1,742
Provision for Children with Complex Needs	5,722	700	6,422	6,393	1,057	835	0	14,707
Tullos Pool Refurbishment	100	849	949	0	0	0	0	949
Museums Collections Centre	246	0	246	2,320	434	0	0	3,000
Art Gallery HLF Redevelopment	1,100	0	1,100	867	12,300	13,883	850	29,000
Woodside Replacement Pitch	0	82	82	0	0	0	0	82
New Academy to the South	500	0	500	11,500	19,000	1,000	0	32,000
New Milltimber Primary	0	0	0	0	1,250	7,500	3,000	11,750
Total	10,373	2,317	12,690	28,806	36,596	23,367	3,850	105,309

Project Description	Approved Budget 13/14	Carry forward 12/13	Total Budget 13/14	Budget 14/15	Budget 15/16	Budget 16/17	Budget 17/18	5 year budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enterprise, Planning & Infrastructure								
Corp Property Condition & Suitability Programme	7,400	2,394	9,794	7,400	7,400	7,400	7,400	39,394
Cycling Walking Safer Streets Grant	232	0	232	341	0	0	0	573
Access From the North	5,180	98	5,278	5,230	3,280	1,670	0	15,458
Western Peripheral Route	1,000	3,882	4,882	600	600	600	600	7,282
Corporate Office Accomodation	0	1,000	1,000	0	0	0	0	1,000
NESTRANS - Capital Grant	882	0	882	1,295	1,295	1,295	1,295	6,062
Fleet Replacement	3,000	0	3,000	3,000	3,000	3,000	3,000	15,000
Planned Renewal & Replacement of Road Infrastructure	3,768	229	3,997	3,659	4,000	4,000	4,000	19,656
Land Acquisition - Contingency	0	557	557	0	0	0	0	557
Hydrogen Buses	400	333	733	400	400	400	0	1,933
City Broadband	1,000	949	1,949	0	0	0	0	1,949
St. Nicholas House Demolition	2,692	21	2,713	0	0	0	0	2,713
Central Aberdeen Infrastructure	1,915	0	1,915	3,935	3,740	6,790	3,670	20,050
A96 Park & Choose: Stage 1 - Dyce Drive Link Road	100	0	100	2,500	2,500	0	0	5,100
A96 Park & Choose: Stage 2 - Park & Choose Facility	0	0	0	100	5,000	5,000	0	10,100
Developer's Contributions	0	0	0	0	0	0	0	0
Total	27,569	9,463	37,032	28,460	31,215	30,155	19,965	146,827

Project Description	Approved Budget 13/14	Carry forward 12/13	Total Budget 13/14	Budget 14/15	Budget 15/16	Budget 16/17	Budget 17/18	5 year budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Housing & Environment								
Duthie Park & Winter Gardens - Cost Net of HLF	0	158	158	0	0	0	0	158
Private Sector Housing Grant	1,032	0	1,032	1,512	1,200	1,200	1,200	6,144
Victoria House	1,272	1,180	2,452	0	0	0	0	2,452
Waste: Implement Waste Strategy	6,200	0	6,200	10,050	2,000	0	0	18,250
Leachate & Gas Control Measures at Ness Landfill Site	0	455	455	500	1,000	400	0	2,355
Waste: Hill of Trafluid - Change of Law	350	408	758	0	0	0	0	758
Energy from Waste - Procurement & Land Acquisition	3,625	0	3,625	500	500	375	0	1,375
Total	12,479	2,201	11,055	12,562	4,700	1,975	1,200	31,492

Project Description	Approved Budget 13/14	Carry forward 12/13	Total Budget 13/14	Budget 14/15	Budget 15/16	Budget 16/17	Budget 17/18	5 year budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Social Care & Wellbeing								
Integrated Drugs Service	0	31	31	0	0	0	0	31
Marchburn House	0	155	155	0	0	0	0	155
Social Care Facilities: Burnside	3,960	0	3,960	440	0	0	0	4,400
Children's Home Replacement / Upgrade	250	0	250	1,100	200	0	0	1,550
Social Care Facilities: Quarry Centre Refurbishment	150	0	150	0	0	0	0	150
Social Care Facilities: Craigelea Refurbishment	200	0	200	0	0	0	0	200
Social Care Facilities: Fergus House	250	0	250	0	0	0	0	250
Social Care Facilities: Respite Centre	0	0	0	500	0	0	0	500
Social Care Facilities: Rosewell House	400	0	400	1,400	200	0	0	2,000
Tillydrone Extra Care Village: Residential Type Care	500	0	500	1,000	2,000	3,000	3,500	10,000
Tillydrone Extra Care Village: Community Hub	0	0	0	0	500	500	2,000	3,000
Total	5,710	186	5,896	4,440	2,900	3,500	5,500	22,236
Total - All Services	57,031	15,894	69,300	76,068	77,911	59,497	30,515	313,291

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	25th April 2013
DIRECTOR	Stewart Carruth
TITLE OF REPORT	Aberdeen City Council Charitable Trusts – Annual Report 2011/12
REPORT NUMBER:	CG/13/056

1. PURPOSE OF REPORT

In order to comply with the requirements of the Office of Scottish Charities Register (OSCR), it is necessary to present financial information and a Trustees' Annual Report relating to the charitable trusts administered by the Council to Committee for approval.

Following consideration of this matter on 6 December by the Committee further work has been carried out in order to satisfy the full reporting requirements of OSCR. As such independent examination of the accounts has been undertaken and presentational improvements and additional notes have been added to the various accounting statements.

This report requests that the Committee approve the revised statements of accounts for the charitable trusts administered by Aberdeen City Council.

2. RECOMMENDATION(S)

It is recommended that the Committee approves the following information outlined for submission to OSCR:-

- (a) Trustees' Report and Accounts in respect of the Lands of Torry as detailed in Appendix A.
- (b) Trustees' Report and Accounts in respect of the Lands of Skene as detailed in Appendix B.
- (c) Trustees' Report and Accounts in respect of the Education Endowment Investment Trust as detailed in Appendix C.
- (d) Trustees' Report and Accounts in respect of those trusts with income under £100,000 per annum, not included in a to c, as detailed in Appendix D.

3. FINANCIAL IMPLICATIONS

All financial implications are dealt with in section five of the report.

4. OTHER IMPLICATIONS

Failure to comply with the requirements of OSCR could result in action being taken against the Council.

5. BACKGROUND/MAIN ISSUES

Background - Aberdeen City Council Charitable Trusts

5.1 The principal aims of the Office of Scottish Charities Register (OSCR) are to enhance public confidence in charities and increase transparency and public accountability. To achieve this, significant independently reviewed financial information is required to be provided by charities on an annual basis. In addition, strict rules apply regarding eligibility and the disposal of assets.

5.2 It should be noted that more detailed information and a separate Trustees Annual Report is required to be submitted in relation to the Lands of Torry as its gross annual income exceeds £100,000. Separate Annual Reports have also been prepared for Lands of Skene and the Education Endowment Investment Fund.

Proposals and Actions

5.3 It is proposed that the Committee approve the following information for submission to OSCR by Council officers. It should be noted that the financial information presented forms part of the Council's Statutory Accounts and as such was included in that audit.

In relation to fulfilling the reporting requirement of OSCR, for charitable trusts administered by the Council each Annual Report and Accounts must be subject to examination by an Independent Examiner, the Council appointed Carson and Trotter, Chartered Accountants to carry this out for: -

(a) Lands of Torry – refer to Appendix A.

(b) Lands of Skene – refer to Appendix B.

(c) Education Endowment Investment Fund – refer to Appendix C.

(d) Other trusts with income under £100,000 per annum, not included in a) to c) – refer to Appendix D.

6. IMPACT


It is essential that the Trusts are managed in such a way that they continue to support the aims within the community for which they were established.

7. BACKGROUND PAPERS

None.

8. REPORT AUTHOR DETAILS

James Hashmi – Team Leader – Reporting & Monitoring

 (34)6400

Email jhashmi@aberdeencity.gov.uk

**Trustees Annual Report 2011/12–Lands of Torry
Registered Charitable Number SC021299**

This report relates to the Lands of Torry, a trust administered by Aberdeen City Council. It is a charitable trust with the registration number SC021299.

Reference and administration details

The principal address for all this trust is Aberdeen City Council, Town House, Broad Street, Aberdeen AB10 1AH.

The Secretary of this Trust is Jane MacEachran, Head of Legal & Democratic Services, Aberdeen City Council and the Treasurer is Barry Jenkins, Head of Finance, Aberdeen City Council.

The Trustees are the Councillors of Aberdeen City Council, and are as follows:-

Lord Provost George Adam (chairperson)	Councillor Jenny Laing
Councillor Yvonne Allan	Councillor Graeme Lawrence (appointed 3 May 2012)
Councillor Kirsty Blackman	Councillor Neil MacGregor (appointed 3 May 2012)
Councillor Marie Boulton	Councillor M. Tauqeer Malik (appointed 3 May 2012)
Councillor David Cameron (appointed 3 May 2012)	Councillor Aileen Malone
Councillor Scott Carle (appointed 3 May 2012)	Councillor Andrew May
Councillor Neil Cooney	Councillor Callum McCaig
Councillor John Corall	Councillor Ramsay Milne (appointed 3 May 2012)
Councillor Bill Cormie	Councillor Jean Morrison MBE (appointed 3 May 2012)
Councillor Barney Crockett	Councillor Nathan Morrison (appointed 3 May 2012)
Councillor Steve Delaney (appointed 3 May 2012)	Councillor Jim Noble
Councillor Graham Dickson (appointed 3 May 2012)	Councillor John Reynolds
Councillor Alan Donnelly	Councillor Gill Samarai (appointed 3 May 2012)
Councillor Jackie Dunbar	Councillor Jennifer Stewart
Councillor Lesley Dunbar (appointed 3 May 2012)	Councillor Sandy Stuart (appointed 3 May 2012)
Councillor Andrew Finlayson (appointed 3 May 2012)	Councillor Angela Taylor (appointed 3 May 2012)
Councillor Fraser Forsyth (appointed 3 May 2012)	Councillor Ross Thomson (appointed 3 May 2012)
Councillor Gordon Graham	Councillor Gordon Townson (appointed 3 May 2012)
Councillor Ross Grant (appointed 3 May 2012)	Councillor Willie Young
Councillor Martin Greig	Councillor Ian Yuill
Councillor Len Ironside CBE	
Councillor Muriel Jaffrey	
Councillor James Kiddie	

All Trustees have served for the whole of the financial year to 31 March 2012 except where indicated.

The following Trustees were in post until the local Elections at 3rd May 2012 at which point they resigned:-

Councillor Norman Collie
Councillor Irene Cormack
Councillor Katherine Dean
Councillor Jim Farquharson
Councillor Neil Fletcher
Councillor James Kiddie
Councillor James Hunter
Councillor Gordon Leslie
Councillor Mark McDonald

Councillor Alan Milne
Councillor George Penny
Councillor Richard Robertson
Councillor Peter Stephen
Councillor John Stewart
Councillor Kevin Stewart
Councillor Wendy Stuart
Councillor John West
Councillor Jillian Wisely

The Independent Examiners are Carson & Trotter, Chartered Accountants, 123 Irish Street, Dumfries.

Structure, governance and management

The governing document is unavailable due to the venerable nature of the trust

The trustees are elected in the course of the Local Authority elections and new members are supplied with training as part of their induction process.

The positions of Secretary and Treasurer are filled by professionally qualified officers of Aberdeen City Council.

Report of the trustees for the year ended 31 March 2012

The trustees submit their annual report and the financial statements for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The Lands of Torry is administered by Aberdeen City Council's Corporate Governance Directorate with primary responsibility falling to the Corporate Governance Accounting Team. Trustees receive an annual report covering the activities of the trust.

Statement of the Trustees' Responsibilities in Respect of the Accounts

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice for Charity Accounts 2005 and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the finances and assets of the Trust, and are satisfied that systems are in place to mitigate exposure to those risks.

Objectives and Activities

The Lands of Torry goes back to at least 1704 when they were purchased on behalf of certain accounts.

The free revenue from the Lands of Torry is split between the following:

Duncan Liddel's Mortification – Professor of Mathematics - 25%

Duncan Liddel's Mortification – Library of College - 2%

James Cargill's Mortification – Bursary Fund – 10%

Patrick Coplands Mortification – Professor of Divinity – 12%

Common Good Fund – 51%

In general the charity's activities are limited to the accrual of income from investments, which are remitted to appropriate organisations for further disbursement or use as appropriate.

The Governance Costs are allocated in proportion to the value of the sums invested with the Council.

Achievements and Performance

The charity's incoming resources were fully expended in the year in accordance with the objectives and activities outlined above.

Financial Review and Reserves Policy

The accounts for the year show gross expenditure and income of £136,736 (2011 - £121,333). The free revenue for the year amounted to £133,985 (2011 - £121,082) which is split over the five accounts listed above.

As at 31 March 2012 the Trust's financial position shows no funds are held as the value of the assets is offset by the liability to the five accounts for their investment.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on.....

..... Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Lands of Torry	
Charity number	SC0221299	
	2010/11	2011/12
	£	£
	<u>Note</u>	
Incoming Resources		
Incoming resources from generated funds		
Investment Income	2	348 406
Incoming resources from charitable activities	3	<u>120,985 136,330</u>
Total Incoming Resources		<u>121,333 136,736</u>
Resources Expended		
Charitable Activities	4	121,082 136,485
Governance Costs	5	<u>251 251</u>
Total Resources expended		<u>121,333 136,736</u>
Net incoming resources before other recognised gains/(losses)		- -
Other recognised gains/losses		
Gains/(losses) on investment assets	7	<u>20,400 9,000</u>
Net movement in funds		<u>20,400 9,000</u>
Reconciliation of Funds		
Total funds brought forward		<u>1,897,681 1,918,081</u>
Total Funds carried forward		<u>1,918,081 1,927,081</u>

All unrestricted funds.

BALANCE SHEET AS AT 31 MARCH 2012

Charity name		Lands of Torry	
Charity number		SC0221299	
		2011	2012
		£	£
Fixed Assets	<u>Note</u>		
Tangible Assets	7	1,893,000	1,902,000
Total Fixed Assets		<u>1,893,000</u>	<u>1,902,000</u>
Current Assets			
Debtors	8	36,788	40,718
Total Current Assets		<u>36,788</u>	<u>40,718</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-11,707	-15,637
Net current assets or liabilities		<u>25,081</u>	<u>25,081</u>
Net assets		<u>1,918,081</u>	<u>1,927,081</u>

The funds of the charity

Unrestricted funds:			
Unrestricted general funds		-	-
Designated funds:-			
Dr Duncan Liddel's Mortification - Professor of Mathematics		483,203	485,470
Dr Duncan Liddel's Mortification - Library of College		24,168	24,281
James Cargill Mortification - Bursary Fund		196,872	197,796
Patrick Copland's Mortification - Professor of Divinity		236,231	237,339
Common Good Fund		977,607	982,195
Total unrestricted funds		<u>1,918,081</u>	<u>1,927,081</u>
Total Charity Funds		<u>1,918,081</u>	<u>1,927,081</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Statement of Financial Activities, Balance Sheet and related notes were approved and authorised for issue by the Trustees on and signed on their behalf by:

..... Trustee

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

Charity Name – Lands of Torry

Charity Number – SC0221299

1 - Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention, with the exception of certain fixed assets which are included at market value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern

The accounts have been prepared under the going concern concept on the basis that Trustees have considered it and are satisfied that the going concern concept is appropriate.

Recognition of revenue and expenditure

All income and expenditure due to be paid or received in respect of the year ended 31 March 2012 has been provided for within these accounts.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All incoming resources are in relation to unrestricted funds.

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

Resources expended

Liabilities are recognised when the charity has an obligation to make payment to a third party.

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any irrecoverable VAT.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

Charity Name – Lands of Torry

Charity Number – SC0221299

1 - Accounting policies (contd)

Resources expended (contd)

Expenditure is directly attributed to the relevant category in the Statement of Financial Activities where practical. Other expenditure is allocated on a pro-rata basis on the basis of the time spent on activities.

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Taxation

The charity is recognised by HM Revenue and Customs as a charity and as a consequence of the tax reliefs available, income is not liable to taxation.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluation and disposals throughout the year.

Interest & Management Charges

Interest & Management Charges are not treated as Debtors/Creditors but are treated as adjustments within the balances held by the Aberdeen City Council Loans Fund.

Interest is applied to the charity accounts gross of income tax based on an annual interest rate received from banks on funds invested by Aberdeen City Council on behalf of the charity during the year.

Management charges are 1% of the loans fund held at the start of the year where the balance is over £500.

**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)**

Charity name	Lands of Torry	
Charity number	SC0221299	
	2011	2012
2 INVESTMENT INCOME		
Interest receivable	348	406
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Rent from land and buildings	120,985	136,330
4 CHARITABLE ACTIVITIES		
Payments to Beneficiaries:		
Common Good	61,713	68,289
Bursary	12,428	13,752
Dr Liddell - Library	1,526	1,688
Dr Liddell - Maths	30,503	33,754
P Copland	14,912	16,502
	121,082	133,985
Property maintenance	-	2,500
	121,082	136,485
5 GOVERNANCE COSTS		
Aberdeen City Council	251	251
6 TRUSTEES REMUNERATION AND STAFF COSTS		
The Trust has no employees. None of the Trustees received and remuneration for their services, nor were they reimbursed for any expenses during the year.		
7 TANGIBLE FIXED ASSETS		
Lands of Torry		
Market value at 1st April	1,872,600	1,893,000
Net investment gains	20,400	9,000
Market value at 31st March	1,893,000	1,902,000
Valuation at 31 March 2012 provided by Ryden LLP (Aberdeen).		
8 DEBTORS		
Prepayments & accrued income	36,788	40,718

**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)**

Charity name	Lands of Torry	
Charity number	SC0221299	
	2011	2012
	£	£

9 CREDITORS

Amounts Falling due within one year:

Accruals and deferred income	2,323	2,323
Short term loan - Aberdeen City Council	9,384	13,314
	<u>11,707</u>	<u>15,637</u>

The Trustees have invested the free reserves of the charity in the City of Aberdeen loan funds, in order to earn interest for the benefit of the charity. The loan fund is a credit balance at the year end due to costs incurred that have been funded by Aberdeen City Council on behalf of the charity.

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £
Unrestricted funds	1,902,000	25,081	<u>1,927,081</u>

11 CONTROLLING INTEREST

The charity is under the control of the Trustees.

**Trustees Annual Report 2011/12–Lands of Skene
Registered Charitable Number SC018533**

This report relates to the Lands of Skene, a trust administered by Aberdeen City Council. It is a charitable trust with the registration number SC018533.

Reference and administration details

The principal address for this trust is Aberdeen City Council, Town House, Broad Street, Aberdeen AB10 1AH.

The Secretary of this Trust is Jane MacEachran, Head of Legal & Democratic Services, Aberdeen City Council and the Treasurer is Barry Jenkins, Head of Finance, Aberdeen City Council.

The Trustees are the Councillors of Aberdeen City Council, and are as follows:-

Lord Provost George Adam (chairperson)	Councillor Jenny Laing
Councillor Yvonne Allan	Councillor Graeme Lawrence (appointed 3 May 2012)
Councillor Kirsty Blackman	Councillor Neil MacGregor (appointed 3 May 2012)
Councillor Marie Boulton	Councillor M. Tauqeer Malik (appointed 3 May 2012)
Councillor David Cameron (appointed 3 May 2012)	Councillor Aileen Malone
Councillor Scott Carle (appointed 3 May 2012)	Councillor Andrew May
Councillor Neil Cooney	Councillor Callum McCaig
Councillor John Corall	Councillor Ramsay Milne (appointed 3 May 2012)
Councillor Bill Cormie	Councillor Jean Morrison MBE (appointed 3 May 2012)
Councillor Barney Crockett	Councillor Nathan Morrison (appointed 3 May 2012)
Councillor Steve Delaney (appointed 3 May 2012)	Councillor Jim Noble
Councillor Graham Dickson (appointed 3 May 2012)	Councillor John Reynolds
Councillor Alan Donnelly	Councillor Gill Samarai (appointed 3 May 2012)
Councillor Jackie Dunbar	Councillor Jennifer Stewart
Councillor Lesley Dunbar (appointed 3 May 2012)	Councillor Sandy Stuart (appointed 3 May 2012)
Councillor Andrew Finlayson (appointed 3 May 2012)	Councillor Angela Taylor (appointed 3 May 2012)
Councillor Fraser Forsyth (appointed 3 May 2012)	Councillor Ross Thomson (appointed 3 May 2012)
Councillor Gordon Graham	Councillor Gordon Townson (appointed 3 May 2012)
Councillor Ross Grant (appointed 3 May 2012)	Councillor Willie Young
Councillor Martin Greig	Councillor Ian Yuill
Councillor Len Ironside CBE	
Councillor Muriel Jaffrey	
Councillor James Kiddie	

All Trustees have served for the whole of the financial year to 31 March 2012 except where indicated.

The following Trustees were in post until the local Elections at 3rd May 2012 at which point they resigned

Councillor Norman Collie
Councillor Irene Cormack
Councillor Katherine Dean
Councillor Jim Farquharson
Councillor Neil Fletcher
Councillor James Kiddie
Councillor James Hunter
Councillor Gordon Leslie
Councillor Mark McDonald

Councillor Alan Milne
Councillor George Penny
Councillor Richard Robertson
Councillor Peter Stephen
Councillor John Stewart
Councillor Kevin Stewart
Councillor Wendy Stuart
Councillor John West
Councillor Jillian Wisely

The Independent Examiners are Carson & Trotter, Chartered Accountants, 123 Irish Street, Dumfries.

Structure, governance and management

The governing document is unavailable due to the venerable nature of the trust

The trustees are elected in the course of the Local Authority elections and new members are supplied with training as part of their induction process.

The positions of Secretary and Treasurer are filled by professionally qualified officers of Aberdeen City Council.

Report of the trustees for the year ended 31 March 2012

The trustees submit their annual report and the financial statements for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The Lands of Skene is administered by Aberdeen City Council's Corporate Governance Directorate with primary responsibility falling to the Corporate Governance Accounting Team. Trustees receive an annual report covering the activities of the trust.

Statement of the Trustees' Responsibilities in Respect of the Accounts

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice for Charity Accounts 2005 and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the finances and assets of the Trust, and are satisfied that systems are in place to mitigate exposure to those risks.

Objectives and Activities

The Lands of Skene goes back to 1710 when the east half of the Lands of Skene was purchased on behalf of certain Accounts. This was followed in 1712 by the purchase of the west half. Two feuing schemes were carried out in 1789 and 1816 and the land now remaining is known as the Lands of Easter Cairnie.

The free revenue from the Lands of Skene is split between the following:

Guildry Funds – 40%
Bridge of Don Trusts – 30%
Common Good Fund – 30%

In general the charity's activities are limited to the accrual of income from investments, which are remitted to appropriate organisations for further disbursement or use as appropriate.

The Governance Costs are allocated in proportion to the value of the sums invested with the Council.

Achievements and Performance

The charity's incoming resources were fully expended in the year in accordance with the objectives and activities outlined above.

Financial Review and Reserves Policy

The accounts for the year show gross expenditure and income of £55,766 (2011 - £33,193). The surplus for the year amounted to £44,477 which is split between the 3 accounts listed above, compared to a deficit of £282 in the previous year.

As at 31 March 2012 the Trust's financial position shows no funds are held as the value of the assets is offset by the liability to the three accounts for their investment.

The Trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees on.....

..... Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Lands of Skene	
Charity number	SC018533	
	2010/11	2011/12
	£	£
	<u>Note</u>	
Incoming Resources		
Incoming resources from generated funds		
Investment Income	2	9,253 10,809
Incoming resources from charitable activities	3	23,940 44,957
Total Incoming Resources		<u>33,193 55,766</u>
 Resources expended		
Charitable Activities	4	26,517 49,093
Governance Costs	5	6,676 6,673
Total Resources expended		<u>33,193 55,766</u>
Net incoming resources before other recognised gains/(losses)		0 0
Other recognised gains/(losses)		
Gains on investment assets	7	1,300,600 88,050
Net movement in funds		<u>1,300,600 88,050</u>
 Reconciliation of Funds		
Total funds brought forward		<u>1,570,460 2,871,060</u>
Total Funds carried forward		<u>2,871,060 2,959,110</u>
All unrestricted funds.		

BALANCE SHEET AS AT 31 MARCH 2012

Charity name		Lands of Skene	
Charity number		SC018533	
		2011	2012
		£	£
Fixed Assets	<u>Note</u>		
Tangible Assets	7	<u>2,203,800</u>	<u>2,291,850</u>
		<u>2,203,800</u>	<u>2,291,850</u>
Current Assets			
Debtors	8	8,978	13,973
Investments - City of Aberdeen Loans Fund	9	658,894	653,899
		<u>667,872</u>	<u>667,872</u>
Liabilities			
Creditors: Amounts falling due within one year	10	<u>-612</u>	<u>-612</u>
		<u>667,260</u>	<u>667,260</u>
		<u>2,871,060</u>	<u>2,959,110</u>
Net assets			
		<u>2,871,060</u>	<u>2,959,110</u>
The funds of the charity			
Unrestricted funds:			
Unrestricted general funds		-	-
Designated funds:-			
Guildry Fund		1,148,424	1,183,644
Bridge of Don		861,318	887,733
Common Good Fund		861,318	887,733
		<u>2,871,060</u>	<u>2,959,110</u>
Total Charity Funds		<u>2,871,060</u>	<u>2,959,110</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Statement of Financial Activities, Balance Sheet and related notes were approved and authorised for issue by the Trustees on and signed on their behalf by:

..... Trustee

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

Charity Name – Lands of Skene

Charity Number – SC018533

1 - Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern

The accounts have been prepared under the going concern concept on the basis that Trustees have considered it and are satisfied that the going concern concept is appropriate.

Recognition of revenue and expenditure

All income and expenditure due to be paid or received in respect of the year ended 31 March 2012 has been provided for within these accounts.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All incoming resources are in relation to unrestricted funds.

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

Resources expended

Liabilities are recognised when the charity has an obligation to make payment to a third party.

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any irrecoverable VAT.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

Charity Name – Lands of Skene

Charity Number – SC018533

1 - Accounting policies (contd)

Resources expended (contd)

Expenditure is directly attributed to the relevant category in the Statement of Financial Activities where practical. Other expenditure is allocated on a pro-rata basis based on the percentage of money invested by the various trust funds.

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the directors.

Taxation

The charity is recognised by HM Revenue and Customs as a charity and as a consequence of the tax reliefs available, income is not liable to taxation.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluation and disposals throughout the year.

Interest & Management Charges

Interest & Management Charges are not treated as Debtors/Creditors but are treated as adjustments within the balances held by the Aberdeen City Council Loans Fund.

Interest is applied to the charity accounts gross of income tax based on an annual interest rate received from banks on funds invested by Aberdeen City Council on behalf of the charity during the year.

Management charges are 1% of the loans fund held at the start of the year where the balance is over £500.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)

Charity name	Lands of Skene	
Charity number	SC018533	
	2011	2012
	£	£
2 INVESTMENT INCOME		
Interest receivable	9,253	10,809
	<u>9,253</u>	<u>10,809</u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Rent from land and buildings	23,940	44,957
	<u>23,940</u>	<u>44,957</u>
4 CHARITABLE ACTIVITIES		
Payments to Beneficiaries:		
Common Good	-	13,343
Bridge of Don	-	13,344
Guild Box	-	8,895
Hospital	-	8,895
	<u>-</u>	<u>44,477</u>
Other costs:		
Miscellaneous	(282)	-
Property maintenance	26,799	4,616
	<u>26,517</u>	<u>49,093</u>
5 GOVERNANCE COSTS		
Aberdeen City Council	6,676	6,673
	<u>6,676</u>	<u>6,673</u>
6 TRUSTEES REMUNERATION AND STAFF COSTS		
The Trust has no employees. None of the Trustees received and remuneration for their services, nor were they reimbursed for any expenses during the year.		
7 TANGIBLE FIXED ASSETS		
Lands of Skene		
Market value at 1st April	903,200	2,203,800
Net investment gains	1,300,600	88,050
	<u>2,203,800</u>	<u>2,291,850</u>
Market value at 31st March	<u>2,203,800</u>	<u>2,291,850</u>

**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)**

Charity name	Lands of Skene		
Charity number	SC018533		
	2011		2012
	£		£
8 DEBTORS			
Prepayments & Accrued income		<u>8,978</u>	<u>13,973</u>
9 CREDITORS			
Amounts Falling due within one year:			
Accruals and deferred income		<u>612</u>	<u>612</u>
10 ANALYSIS OF NET ASSETS IN FUNDS			
	Tangible	Net assets/	Total
	fixed	(liabilities)	
	assets		
	£	£	£
Unrestricted funds	<u>2,291,850</u>	<u>667,260</u>	<u>2,959,110</u>
11 CONTROLLING INTEREST			
The charity is under the control of the Trustees.			

**Trustees Annual Report 2011/12–EEIF
Registered Charitable Number SC025063**

This report relates to the Education Endowment Investment Fund (EEIF), a trust administered by Aberdeen City Council. It is a charitable trust with the registration number SC025063.

Reference and administration details

The principal address for this trust is Aberdeen City Council, Town House, Broad Street, Aberdeen AB10 1AH.

The Secretary of this Trust is Jane MacEachran, Head of Legal & Democratic Services, Aberdeen City Council and the Treasurer is Barry Jenkins, Head of Finance, Aberdeen City Council.

The Trustees are the Councillors of Aberdeen City Council, and are as follows:-

Lord Provost George Adam (chairperson)	Councillor Muriel Jaffrey
Councillor Yvonne Allan	Councillor James Kiddie
Councillor Kirsty Blackman	Councillor Jenny Laing
Councillor Marie Boulton	Councillor Graeme Lawrence (appointed 3 May 2012)
Councillor David Cameron (appointed 3 May 2012)	Councillor Neil MacGregor (appointed 3 May 2012)
Councillor Scott Carle (appointed 3 May 2012)	Councillor M. Tauqeer Malik (appointed 3 May 2012)
Councillor Neil Cooney	Councillor Aileen Malone
Councillor John Corall	Councillor Andrew May
Councillor Bill Cormie	Councillor Callum McCaig
Councillor Barney Crockett	Councillor Ramsay Milne (appointed 3 May 2012)
Councillor Steve Delaney (appointed 3 May 2012)	Councillor Jean Morrison MBE (appointed 3 May 2012)
Councillor Graham Dickson (appointed 3 May 2012)	Councillor Nathan Morrison (appointed 3 May 2012)
Councillor Alan Donnelly	Councillor Jim Noble
Councillor Jackie Dunbar	Councillor John Reynolds
Councillor Lesley Dunbar (appointed 3 May 2012)	Councillor Gill Samarai (appointed 3 May 2012)
Councillor Andrew Finlayson (appointed 3 May 2012)	Councillor Jennifer Stewart
Councillor Fraser Forsyth (appointed 3 May 2012)	Councillor Sandy Stuart (appointed 3 May 2012)
Councillor Gordon Graham	Councillor Angela Taylor (appointed 3 May 2012)
Councillor Ross Grant (appointed 3 May 2012)	Councillor Ross Thomson (appointed 3 May 2012)
Councillor Martin Greig	Councillor Gordon Townson (appointed 3 May 2012)
Councillor Len Ironside CBE	Councillor Willie Young
	Councillor Ian Yuill

All Trustees have served for the whole of the financial year to 31 March 2012 except where indicated.

The following Trustees were in post until the local Elections at 3rd May 2012 at which point they resigned

Councillor Norman Collie
Councillor Irene Cormack
Councillor Katherine Dean
Councillor Jim Farquharson
Councillor Neil Fletcher
Councillor James Kiddie
Councillor James Hunter
Councillor Gordon Leslie
Councillor Mark McDonald

Councillor Alan Milne
Councillor George Penny
Councillor Richard Robertson
Councillor Peter Stephen
Councillor John Stewart
Councillor Kevin Stewart
Councillor Wendy Stuart
Councillor John West
Councillor Jillian Wisely

The Independent Examiners are Carson & Trotter, Chartered Accountants, 123 Irish Street, Dumfries.

Structure, governance and management

The governing document is unavailable due to the venerable nature of the trust.

The trustees are elected in the course of the Local Authority elections and new members are supplied with training as part of their induction process.

The positions of Secretary and Treasurer are filled by professionally qualified officers of Aberdeen City Council.

Report of the trustees for the year ended 31 March 2012

The trustees submit their annual report and the financial statements for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Reference and administrative details of the charity, its trustees and advisers

The EEIF comprises over 60 smaller trusts, bequests and legacies split into two general areas

- 1) Education – Primarily concerned with prizes or awards at schools.
- 2) Social Work – Funds established to provide comforts at residential homes

Structure, governance and management

The EEIF is administered by Aberdeen City Council's Corporate Governance Directorate with primary responsibility falling to the Education, Culture & Sports accounting team.

Expenditure from the various trusts is at the discretion of the appropriate directorate – Education, Culture & Sports or Social Care & Welfare.

Trustees receive an annual report covering the activities of the trust.

Statement of the Trustees' Responsibilities in Respect of the Accounts

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice for Charity Accounts 2005 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the finances and assets of the Trust, and are satisfied that systems are in place to mitigate exposure to those risks.

Objectives and activities

The objectives of the various trusts are set out in Appendix 1 – EEIF Trusts list with purpose.

Achievements and Performance

The Trust paid out a total of £1,333 to beneficiaries during the year, which is an increase on the previous year. Payments made are detailed in note 3 to the accounts.

Financial review and reserves policy

The attached accounts show the incoming resources of £21,069 (£14,916 in 2011) and resources expended of £1,333 (£984 in 2011) for the year to 31 March 2012 as and the Balance Sheet value of £962, 618 (£933,743 in 2011) as at 31 March 2012.

The investment policies of the trust are reviewed periodically. The last review was in the financial year 2006-2007. Surplus monies are invested in Aberdeen City loans fund.

Plans for future periods

The Deaf & Dumb fund (one of the Education trusts) is in the process of being wound up. We are waiting for confirmation from the solicitors acting on behalf of the benefactors before taking any action.

The Trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

..... Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Education Endowment Investment Fund (EEIF)
SC025063**

		Total Funds	Unrestricted Funds	Endowment Funds	Total Funds
		2010/11 £	2011/12 £	2011/12 £	2011/12 £
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds				-	-
Investment Income	2	14,916	18,429	-	18,429
Total incoming resources		14,916	18,429	-	18,429
Resources expended					
Charitable activities	3	984	1,333	-	1,333
Governance costs	4	-	-	-	-
Total resources expended		984	1,333	-	1,333
Net incoming/(outgoing) resources		13,932	17,096	-	17,096
Transfers					
Gross transfers between funds	10	-	(5,197)	5,197	-
Net incoming/(outgoing) resources before other recognised gains and losses		13,932	11,899	5,197	17,096
Other recognised gains/(losses)					
Gains/(losses) on investment assets		48,118	-	11,779	11,779
Net movement in funds		62,050	11,899	16,976	28,875
Reconciliation of funds					
Total funds brought forward		871,693	450,514	483,229	933,743
Total funds carried forward		933,743	462,413	500,205	962,618

BALANCE SHEET AS AT 31 MARCH 2012Charity name
Charity number**Education Endowment Investment Fund (EEIF)**
SC025063

		2010/11 £	2011/12 £
	<u>Note</u>		
Fixed assets			
Investments	5	<u>788,962</u>	<u>800,741</u>
Total fixed assets		<u>788,962</u>	<u>800,741</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	6	2,640	-
Investments - City of Aberdeen Loans Fund	7	142,141	161,877
Total current assets		<u>144,781</u>	<u>161,877</u>
Liabilities			
Creditors: Amounts falling due within one year		-	-
Net current assets/(liabilities)		<u>144,781</u>	<u>161,877</u>
Net asset/(liabilities)	8	<u><u>933,743</u></u>	<u><u>962,618</u></u>
The funds of the charity			
Endowment funds		450,514	462,294
Unrestricted income funds:		483,229	500,324
Total unrestricted funds		<u>483,229</u>	<u>500,324</u>
Total charity funds		<u><u>933,743</u></u>	<u><u>962,618</u></u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Statement of Financial Activities, Balance Sheet and related notes were approved and authorised for issue by the Trustees on and signed on their behalf by:

..... Trustee

Education Endowment Investment Fund
Charitable Number SC025063

Notes forming part of the financial statements for the year ended 31 March 2012

1 - Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern

The accounts have been prepared under the going concern concept on the basis that Trustees have considered it and are satisfied that the going concern concept is appropriate.

Recognition of revenue and expenditure

All income and expenditure due to be paid or received in respect of the year ended 31 March 2012 has been provided for within these accounts.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All incoming resources are in relation to unrestricted funds.

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

It is long-standing policy to retain 33% of investment income for the Education Endowment Investment Fund in order to fund future capital investment. The remaining 67% is made available to distribute.

Trusts falling under the remit of the Health & Social Care directorate have 100% of annual income available to distribute.

Education Endowment Investment Fund
Charitable Number SC025063

Notes forming part of the financial statements for the year ended 31 March 2012
(Continued)

Resources expended

Liabilities are recognised when the charity has an obligation to make payment to a third party. Resources expended are in relation to unrestricted funds.

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any irrecoverable VAT and are classified under headings that aggregate all costs related to the category.

Funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Endowment funds represent those Assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of these funds. These funds are to be used in accordance with the specific restrictions imposed by donors.

Taxation

The Trusts are recognised by HM Revenue and Customs as charities and as a consequence of the tax reliefs available, income is not liable to taxation.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluation and disposals throughout the year.

Interest & Management Charges

Interest & Management Charges are not treated as Debtors/Creditors but are treated as adjustments within the balances held by the Aberdeen City Council Loans Fund.

Interest is applied to the charity accounts gross of income tax based on an annual interest rate received from banks, on funds invested by Aberdeen City Council on behalf of the charity during the year.

There were no management charges in financial years 2010/11 and 2011/12.

**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)**

Charity name	Education Endowment Investment	
Charity number	Fund	
	SC025063	
	2011	2012
	£	£
2 INVESTMENT INCOME		
Dividend income	13,194	16,123
Interest receivable	1,722	2,306
	14,916	18,429
3 CHARITABLE ACTIVITIES		
<u>Payments to Beneficiaries</u>		
<u>Education Endowment Funds – Prize Funds</u>		
Mrs Athol Benzie Prize Fund	32	27
Edith and David R Bishop Prize Fund	44	37
Corporation Prize Fund	336	341
Miss Lucy Cruickshank Prize Fund	-	424
Jessie Durno Prize Fund	104	88
Mary Durno Prize Fund	117	99
Miss Margaret C Harper Prize Fund	10	8
Miss Bessie Heriot Prize Fund	58	50
Mr Duncan B Heriot Prize Fund	85	73
Miss Elizabeth M M Laing Prize Fund	5	4
Dr George Mackenzie Prize Fund	24	20
Dr Charles McLeod Trust	13	11
John M Robertson Memorial Prize	13	10
Miss H Shephard Bequest	48	41
St Fittick (Aberdeen) Rotary Club Prize	15	13
Mary Thomson Scottish Poetry Prize	-	59
William C G Thomson Memorial Prize	-	28
	904	1,333
<u>Social Work Endowment Funds – Homes for the Elderly</u>		
Friends of Balnagask Court	80	-
	984	1,333
4 TRUSTEES REMUNERATION AND STAFF COSTS		
The Trust has no employees. None of the Trustees received any remuneration for their services, nor were they reimbursed for any expenses during the year.		

**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012
(continued)**

Charity name	Education Endowment Investment Fund		
Charity number	2011	2012	
	£	£	
5	FIXED ASSETS INVESTMENTS		
Listed investments:-			
Market value at 1 April	740,844	788,962	
Net investment gains	48,118	11,779	
Market value at 31 March	<u>788,962</u>	<u>800,741</u>	
Historical cost at 31 st March	<u>527,919</u>	<u>527,919</u>	
UK listed investments are represented by:-			
Fixed interest securities	35,405	40,648	
Investment trusts and unit trusts	753,557	760,093	
	<u>788,962</u>	<u>800,741</u>	
6	DEBTORS		
Prepayments & accrued income	<u>2,640</u>	-	
	<u>2,640</u>	-	
7	CURRENT ASSETS INVESTMENTS		
City of Aberdeen loan funds	<u>142,141</u>	<u>161,877</u>	
<p>The Trustees have invested the free reserves of the charity in the City of Aberdeen loans fund, in order to earn interest for the benefit of the charity. The loan fund is a cash investment and is stated at market value at the Balance Sheet date.</p>			
8	ANALYSIS OF NET ASSETS IN FUNDS		
	Tangible Fixed assets £	Net assets/ (liabilities) £	Total £
Restricted Funds	800,741		800,741
Unrestricted funds		<u>161,877</u>	<u>161,877</u>
	<u>800,741</u>	<u>161,877</u>	<u>962,618</u>
9	CONTROLLING INTEREST		
The charity is under the control of the Trustees.			
10	GROSS TRANSFER BETWEEN FUNDS		
It is long-standing policy to retain 33% of investment income for the Education Endowment Investment Fund in order to fund future capital investment. This amounted to £5197 in 2011/12 (£3675 in 2010/11) being transferred from the unrestricted fund to the endowment fund in accordance with that policy .			

APPENDIX 1 Trust listing and purpose

Education Endowment Investment Fund (EEIF)

Charity Number SCO 25063

	Aberdeen City Division	Purpose of trust
1	Deaf and Dumb Fund	For Benefit of Aberdeen School for the Deaf
2	D.M.Andrew Bequest	For Prizes in Classics at Aberdeen Grammar School
3	Elizabeth H Bain Bequest	For music tuition and instruments to pupils in city schools
4	Athol Benzie Prize Fund	For best all-round pupil in the fifth year at Aberdeen Academy
5	E & D.R.Bishop Prize Fund	For prizes to pupils at Aberdeen Grammar School selected by the rector
6	Mina Brooks Memorial Prize	For prizes for children's theatre
7	Corporation Prize Fund	For School prizes
8	Lucy Cruickshank Prize Fund	For prize to best pupil or pupils in French or German at High school for Girls
9	Jessie Durno Prize Fund	For prize in mathematics at Aberdeen Academy
10	Mary Durno Prize fund	For prize in English at Aberdeen Academy
11	Margaret Duthie Memorial Prize Fund	For pupil showing the greatest endeavour at Dyce School
12	James Findlay Bursary Fund	For Student teacher at Aberdeen College
13	Margaret C.Harper Prize Fund	For best pupil in German at Aberdeen Academy
14	Bessie Heriot Prize Fund	For prize to best girl at Kaimhill Scondary School
15	Duncan Heriot Prize Fund-Abdn Acad	For prizes in English and History at Aberdeen Academy
16	Duncan Heriot Prize Fund-Kaimhill	For prize to best boy at Kaimhill Secondary School
17	Alexander Kilgour Fund	For Liddle prize Medal
18	Logie Pirie Scholarship Fund	For the benefit of schools in the Dyce, Bucksburn area
19	Dr G.MacKenzie Prize Fund	For prize to best pupil in German at Aberdeen Academy
20	Kenneth MacIntosh Bequest	For paying or supplementing the expenses of pupils of Aberdeen Grammar School Who might otherwise be unable to afford the cost of school trips
21	Dr Charles McLeod Trust	For purchase of books on Physical Science and Astronomy at Aberdeen Grammar School
22	William Meston Bursary Fund	For bursary to pupil of merit at Culter School undertaking a secondary course
23	Lizzie L Milne Prize Fund	For prize in all-round excellence to pupil in senior classes at Ashley Road School
24	Murray Pictures Prize Fund	For Essays on Art
25	Pr & Inter Schools Sports Fund	General use in relation to Sport
26	J M Robertson Memorial Prize Fund	For prize to best pupil in commercial subjects at Aberdeen Grammar School
27	Miss H Shepherd Bequest	For annual award to the head boy and head girl at Torry Academy
28	Miss M S Smith Prize Fund	For prize or prizes for proficiency in art or handicrafts at Ashley Road School
29	St Fittick Rotary Club Prize	For prizes to pupils at Torry Secondary School
30	Mary Thomson Scots Poetry Prize	For the three best reciters of a Scottish poem at Cults Primary school, Cults Academy Harlaw Academy and Rubislaw Academy
31	W C B Thomson Memorial Fund	For prizes in art at Northfield Secondary School
32	James Cable Smart Bequest	Prize(s) to most promising pupil(s) in Music at Skene Square School
33	Elizabeth M M Laing Prize	Prize for best pupil in french at Aberdeen Academy
34	Robert Skene Mathew Bequest	?
35	Molly Craig Fund	?
36	Stewart Reid Memorial Fund	?

OTHER TRUST FUNDS
Educational Endowments
All Divisions

118 Rose Hip Fund To be used at the discretion of Director of Education

OTHER TRUST FUNDS
Social Work Endowments
Aberdeen Division
Homes for the Elderly

119 Aberdon-Comforts Fund To provide comforts for residents at the named home

120 Albyn-Comforts fund To provide comforts for residents at the named home

121 Balnagask Home-Comforts Fund To provide comforts for residents at the named home

122 Croft House-Comforts Fund To provide comforts for residents at the named home

123 Fergus House-Comforts Fund To provide comforts for residents at the named home

124 Ferryhill House-Comforts Fund To provide comforts for residents at the named home

125 Northfield-Comforts Fund To provide comforts for residents at the named home

126 Polmuir-Comforts Fund To provide comforts for residents at the named home

127 Rosewell-Comforts Fund To provide comforts for residents at the named home

128 Thorngrove-Comforts Fund To provide comforts for residents at the named home

129 Westbank-Comforts Fund To provide comforts for residents at the named home

Westburn Comforts Fund To provide comforts for residents at the named home

Friends of Neo Natal Unit To provide comforts for users of the named service

Other

130 Victoria House-Comforts Fund To provide comforts for residents at the named home

OTHER TRUST FUNDS
Social Work Endowments
H.Q. General Funds
Homes for the Elderly

158	Befriending Fund	To be used at discretion of Director of Social Work
159	Donations S.W.Director	To be used at discretion of Director of Social Work
160	Social Work Dept.Mental Health Training	To be used at discretion of Director of Social Work
161	Social Work Dept.Training Fund	To be used at discretion of Director of Social Work
162	Elizabeth M. M. Laing	To provide comfort at homes for the Elderly
163	Agnes Park Legacy	To provide comfort at homes for the Elderly
168	Dyce Handicapped Children Fund	To be used at discretion of Director of Social Work
172	Lewis J. Smith Bequest	To be used at discretion of Director of Social Work
173	Agnes Taylor Donations	To be used at discretion of Director of Social Work
174	A. McKay Fund	To be used at discretion of Director of Social Work
175	Disabled Living Centre	To be used at discretion of Director of Social Work
176	The Macdonald Benevolent Fund	To provide pecuniary assistance to users of Social Work service
177	The Richard Garden Trust	To support the families of children with head or spinal injuries
178	Community Placement Scheme	To be used at discretion of Director of Social Work
179	Horison Amenity Fund	For the benefit of users of the service
180	Park House Amenity Fund	For the benefit of users of the service
181	M J Elliot Trust	For the benefit of users of Rosehill House

APPENDIX D

Trustees Annual Report 2011/12– Aberdeen City Council Charitable Trusts

This report relates to the charitable trusts administered by Aberdeen City Council.

Reference and administration details

The charity names, charity numbers, purposes of the charities, and where available details of governing document for the charities covered by this report are given in Appendix 1 of this document.

The principal address for all these charities is Aberdeen City Council, Town House, Broad Street, Aberdeen. AB10 1AH

The Secretary of these Trusts is Jane MacEachran, Head of Legal & Democratic Services, Aberdeen City Council and the Treasurer is Barry Jenkins, Head of Finance, Aberdeen City Council.

The Trustees are the Councillors of Aberdeen City Council, and are as follows:-

Lord Provost George Adam (chairperson)	Councillor James Kiddie
Councillor Yvonne Allan	Councillor Jenny Laing
Councillor Kirsty Blackman	Councillor Graeme Lawrence
Councillor Marie Boulton	(appointed 3 May 2012)
Councillor David Cameron (appointed 3 May 2012)	Councillor Neil MacGregor (appointed 3 May 2012)
Councillor Scott Carle (appointed 3 May 2012)	Councillor M. Tauqeer Malik (appointed 3 May 2012)
Councillor Neil Cooney	Councillor Aileen Malone
Councillor John Corall	Councillor Andrew May
Councillor Bill Cormie	Councillor Callum McCaig
Councillor Barney Crockett	Councillor Ramsay Milne (appointed 3 May 2012)
Councillor Steve Delaney (appointed 3 May 2012)	Councillor Jean Morrison MBE (appointed 3 May 2012)
Councillor Graham Dickson (appointed 3 May 2012)	Councillor Nathan Morrison (appointed 3 May 2012)
Councillor Alan Donnelly	Councillor Jim Noble
Councillor Jackie Dunbar	Councillor John Reynolds
Councillor Lesley Dunbar (appointed 3 May 2012)	Councillor Gill Samarai (appointed 3 May 2012)
Councillor Andrew Finlayson (appointed 3 May 2012)	Councillor Jennifer Stewart
Councillor Fraser Forsyth (appointed 3 May 2012)	Councillor Sandy Stuart (appointed 3 May 2012)
	Councillor Angela Taylor (appointed 3

Councillor Gordon Graham

May 2012)

Councillor Ross Grant (appointed 3 May 2012)

Councillor Ross Thomson (appointed 3 May 2012)

Councillor Martin Greig

Councillor Gordon Townson

Councillor Len Ironside CBE

(appointed 3 May 2012)

Councillor Muriel Jaffrey

Councillor Willie Young

Councillor Ian Yuill

All Trustees have served for the whole of the financial year to 31 March 2012 except where indicated.

The following Trustees were in post until the local Elections at 3rd May 2012 at which point they resigned

Councillor Norman Collie

Councillor Alan Milne

Councillor Irene Cormack

Councillor George Penny

Councillor Katherine Dean

Councillor Richard Robertson

Councillor Jim Farquharson

Councillor Peter Stephen

Councillor Neil Fletcher

Councillor John Stewart

Councillor James Kiddie

Councillor Kevin Stewart

Councillor James Hunter

Councillor Wendy Stuart

Councillor Gordon Leslie

Councillor John West

Councillor Mark McDonald

Councillor Jillian Wisely

The Independent Examiners are Carson & Trotter, Chartered Accountants, 123 Irish Street, Dumfries.

Structure, governance and management

The type of governing document has been shown in Appendix 1 where available but the venerable nature of some of the trust has made this difficult to provide in all cases.

The Trustees are elected in the course of the Local Authority elections, and new members are supplied with training as part of their induction process.

The positions of Secretary and Treasurer are filled by professionally qualified officers of Aberdeen City Council.

Report of the trustees for the year ended 31 March 2012

The trustees submit their annual report and the financial statements for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The Trusts administered by Aberdeen City Council's Corporate Governance Directorate with primary responsibility falling to the Corporate Governance Accounting Team. Trustees receive an annual report covering the activities of the trust.

Statement of the Trustees' Responsibilities in Respect of the Accounts

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice for Charity Accounts 2005 and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the finances and assets of the Trust, and are satisfied that systems are in place to mitigate exposure to those risks.

Objectives and Activities

The Trusts objectives are shown in Appendix 1.

In general the charity's activities are limited to the accrual of income from investments, which are remitted to appropriate organisations for further disbursement or use as appropriate given the purpose of the charity.

The Governance Costs are allocated in proportion to the value of the sums invested with the Council.

Achievements and Performance

The charity's incoming resources were either fully expended in the year in accordance with the objectives and activities outlined above or added funds carried forward.

Financial Review and Reserves Policy

The accounts show for the year ended 31 March 2012 incoming resources of £54,851 (2011- £18,708) and resources expended of £27,898 (2011- £27,630) and a balance sheet value at 31 March 2012 of £3,462,957 (£3,374,369). The is split between the different trusts is shown in the individual trust accounts.

Where Governance Costs are allocated to charities these are in proportion to the value of the sums invested with the Council. Management charges are 1% of the loans fund held at the start of the year where the balance is over £500.

The investment policy of the Trusts is to invest any surplus moneys in Aberdeen City Council loans fund.

The Trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees on.....

..... Trustee

Appendix 1

CHARITY NAME	CHARITY NUMBER	PURPOSE	GOVERNING DOCUMENT
Guildry Funds	SC011857	Support the Historic Guildry Activities	Royal Charter 1214
Jean Guild	SC018557	Widows of Burgesses and Aged Virgins	Mortification 24 December 1634
Catherine Rolland	SC018544	Widows of Decayed Burgesses	Mortification 9 December 1659
Booth Coal Fund	SC018531	Provision of Coal to the Poor in the Parish of Newhills	Trust Deed 17 April 1929
Miss Jane Smith Trust	SC018534	For Deserving Poor in the Parish of Peterculter	
Aberdeen Shipwrecked Seamens' Fund	SC018540	For dependents of Seamen and Fishermen lost at sea or disabled from working on board ships or boats	General Meeting 8 July 1815
Mary Duthie Williams	SC018542	Provision of Blankets for Deserving Poor	Trust 16 March 1906
W D Watson's Trust	SC018543	Poor Deserving Female Factory Workers. A preference being given to Former Employees of Patrick Watson & Sons	Will 1 December 1909
Catherine Rolland	SC018544	Poor of Aberdeen and Kirk Session of King Edward	Mortification 9 December 1659
Mollison Fund	SC018546	Upholding Tomb and Poor Widows connected with St Clements Parish Church	Council Minutes 4 December 1911
Lady Durris	SC018559	Kirk Session of Durris and Strachan and Poor Families	Mortification 15 March 1754
Janet Fordyce	SC018560	Poor of Aberdeen	Mortification 30 March 1815
Families of Fishermen and Seamen Lost at Sea	SC018562	Relief of Families of Fishermen and Sailors belonging to Aberdeen and lost at sea	Council Minute 1933
Old Aberdeen Soup Kitchen and Dalgarno Coal Fund	SC018563	Poor of Aberdeen	Will 2 October 1958
George Davidson	SC018564	Poor of Footdee	Mortification 30 November 1663
James Reid	SC018565	Charitable Purposes	Mortification 15 November 1792

City of Aberdeen Relay Scheme Charitable Trust	SC021305	Charitable Purposes	Trust Deed 18 October 1965
John Mather	SC018537	Infirmary	18 February 1807
Bedlam Fund	SC018538	Persons Deprived of the Use of Reason	Amalgamation of funds 1718
Dr Robert Beveridge	SC018539	Promotion of the Study of Pathology at the Infirmary	Trust Settlement 18 Mar 1882 & 19 July 1886
George Ogilvie	SC018545	Founding Hospital, now payable to the Infirmary	Mortification 1 February 1772
Mrs Henrietta Wood	SC018541	For use of the Boys' Hostel (Westfield)	Executor's letter 19 August 1958
Alexander Forbes of Morkeu	SC018552	To provide a Summer Treat to Inmates of Woodend Home (Glenburn Wing)	Trust 16 October 1893
Miss Eliza Moir	SC018553	To Provide Extra comforts for the residents of the home at 30 Albyn Place	Will 12 May 1954
CML Werdmuller	SC018558	For South African Students at Aberdeen University	Minutes of Council 25 November 1974
Mrs Gibson's Bequest	SC018561	Sermons Against Cruelty to Animals	Bequest 14 February 1829
John Burnett	SC018567	Relief of the poor & sick and inoculation of the poor.	Mortification 24 March 1783
Former Health Dept Prize Fund	SC018577	For Bi-Annual Prize to Member of Staff for Best Contribution to Welfare of Handicapped Persons	Letter of donation 6 June 1960
Leutenant Colonel Charles M. MacQuibban Memorial Fund	SC018547	Comforts for Non-Commissioned Officers and Men of the 1st Battalion, Gordon Highlanders	Trust Deed 11 September 1974
John Black's Trust	SC018536	Aberdeen Art Gallery & Industrial Museum	Trust Deed 22 August 1980
Mrs Harvey Loutit	SC018548	For Display Cases in Regional Museum	Council Minutes 14 September 1964
Captain Harvey Loutit	SC018549	Building Fund of Regional Museum of Aberdeen City	Executors letter 26 Sept 1969
Bridge of Don Fund	SC018551	Upkeep of Bridge	Council Opinion 1876
Sir Thomas Jaffrey's Gift	SC018554	Purchase of Works of Art for Aberdeen Art Gallery	Gift Deed 22 April 1929
Miss Margaret Cumming Innes	SC018555	Purchase of Etchings for Aberdeen Art Gallery	Council Minutes 17 June 1929

Miss Margaret C Hamilton	SC018556	Purchase of Exhibits for Regional Museum	Excerpt of Will 24 Jan 1930
Sir John Anderson	SC018566	Public Library	Decree 12 July 1929
Alexander MacDonald's Bequest	SC018568	Purchase of Works of Art for Aberdeen Art Gallery	Trust Deed 11 December 1882
Sir Alex Lyon Trust	SC018569	Purchase of Works of Art for Aberdeen Art Gallery	Will 23 February 1927
John Clark	SC018570	Upholding the Bridge of Gova	Mortification 20 September 1682
Alexander Webster's Bequest	SC018571	Purchase of Pictures for Aberdeen Art Gallery	Council Minutes 6 Dec 1920
Sir James Murray's Gift	SC018573	Purchase of Works of Art for Aberdeen Art Gallery	Gift - Letters 10 & 18 April 1927
Cowdray Hall & Art Museum Trust	SC018574	For the construction and management of the Cowdray Hall	Deed of Trust 26 Nov and 4 Dec 1923
Aberdeen Art Gallery Trusts	SC018575	For the purposes of the Art Gallery	
Robert Anderson Bequest	SC018576	Public Library	Council Minutes 1924
Bridge of Dee Fund	SC021297	Upkeep of Bridge	Mortification 14 December 1529

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Guildry SC011857				
Charity number	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	Q79021/22/23				
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	520	802	-	802
Investment Income	3	12,017	33,461	-	33,461
Total incoming resources		<u>12,537</u>	<u>34,263</u>	<u>-</u>	<u>34,263</u>
Resources expended					
Charitable activities	4	5,416	7,074	-	7,074
Governance costs	5	11,904	11,318	-	11,318
Total resources expended		<u>17,320</u>	<u>18,392</u>	<u>-</u>	<u>18,392</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>(4,783)</u>	<u>15,871</u>	<u>-</u>	<u>15,871</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets		520,240	35,220	-	35,220
Net movement in funds		<u>515,457</u>	<u>51,091</u>	<u>-</u>	<u>51,091</u>
Reconciliation of funds					
Total funds brought forward		<u>1,550,681</u>	<u>2,066,138</u>	<u>-</u>	<u>2,066,138</u>
Total funds carried forward		<u>2,066,138</u>	<u>2,117,229</u>	<u>-</u>	<u>2,117,229</u>
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6	<u>1,148,424</u>			<u>1,183,644</u>
Total fixed assets		<u>1,148,424</u>			<u>1,183,644</u>
Current assets					
Stocks and work-in-progress		2,530			1,998
Debtors	7	1,877			6,035
Investments - City of Aberdeen Loans Fund	8	515,360			528,154
Cash at bank - Guildry Investment Account		400,000			400,000
Total current assets		<u>919,767</u>			<u>936,187</u>
Liabilities					
Creditors: Amounts falling due within one year	9	(2,053)			(2,602)
Net current assets/(liabilities)		<u>917,714</u>			<u>933,585</u>
Net asset/(liabilities)		<u>2,066,138</u>			<u>2,117,229</u>
The funds of the charity					
Endowment funds		-			-
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		1,545,898			1,561,769
Revaluation reserve		520,240			555,460
Total unrestricted funds		<u>2,066,138</u>			<u>2,117,229</u>
Total charity funds		<u>2,066,138</u>			<u>2,117,229</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Booth Coal Fund
SC018531**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79253		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	9	10		-	10
		<u>9</u>	<u>10</u>		<u>-</u>	<u>10</u>
Resources expended						
Charitable activities	4	3	4		-	4
Governance costs	5	6	6		-	6
		<u>9</u>	<u>10</u>		<u>-</u>	<u>10</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		-	-		-	-
Reconciliation of funds						
Total funds brought forward		640	-		640	640
Total funds carried forward		<u>640</u>	<u>-</u>		<u>640</u>	<u>640</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	643	644
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>643</u>	<u>644</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(3)	(4)
Net current assets/(liabilities)		<u>640</u>	<u>640</u>
Net asset/(liabilities)		<u>640</u>	<u>640</u>
The funds of the charity			
Endowment funds		640	640
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		-	-
Revaluation reserve		-	-
Total unrestricted funds		<u>-</u>	<u>-</u>
Total charity funds		<u>640</u>	<u>640</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Miss Jane Smith Trust
SC018534

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79254		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	4	5		-	5
		<u>4</u>	<u>5</u>		<u>-</u>	<u>5</u>
Total incoming resources						
Resources expended						
Charitable activities	4	4	5		-	5
Governance costs	5	-	-		-	-
		<u>4</u>	<u>5</u>		<u>-</u>	<u>5</u>
Total resources expended						
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		305	305		-	305
Total funds carried forward		<u>305</u>	<u>305</u>		<u>-</u>	<u>305</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	309	310
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>309</u>	<u>310</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(4)	(5)
Net current assets/(liabilities)		<u>305</u>	<u>305</u>
Net asset/(liabilities)		<u>305</u>	<u>305</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		305	305
Revaluation reserve		-	-
Total unrestricted funds		<u>305</u>	<u>305</u>
Total charity funds		<u>305</u>	<u>305</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name		John Black's Trust				
Charity number		SC018536				
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79123	Endowment Funds 2011/12 £	Total Funds 2011/12 £	
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	
Investment Income	3	159	181	-	181	
Total incoming resources		<u>159</u>	<u>181</u>	<u>-</u>	<u>181</u>	
Resources expended						
Charitable activities	4	354	4,587	-	4,587	
Governance costs	5	115	112	-	112	
Total resources expended		<u>469</u>	<u>4,699</u>	<u>-</u>	<u>4,699</u>	
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>(310)</u>	<u>(4,518)</u>	<u>-</u>	<u>(4,518)</u>	
Other recognised gains/(losses)						
Gains/(losses) on investment assets						
		-	-	-	-	
Net movement in funds		<u>(310)</u>	<u>(4,518)</u>	<u>-</u>	<u>(4,518)</u>	
Reconciliation of funds						
Total funds brought forward		<u>11,472</u>	<u>11,162</u>	<u>-</u>	<u>11,162</u>	
Total funds carried forward		<u>11,162</u>	<u>6,644</u>	<u>-</u>	<u>6,644</u>	
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-			-	
Total fixed assets		<u>-</u>			<u>-</u>	
Current assets						
Stocks and work-in-progress		-			-	
Debtors	7	-			-	
Investments - City of Aberdeen Loans Fund	8	11,162			6,644	
Cash at bank - Guildry Investment Account		-			-	
Total current assets		<u>11,162</u>			<u>6,644</u>	
Liabilities						
Creditors: Amounts falling due within one year	9	-			-	
Net current assets/(liabilities)		<u>11,162</u>			<u>6,644</u>	
Net asset/(liabilities)		<u>11,162</u>			<u>6,644</u>	
The funds of the charity						
Endowment funds		-			-	
Restricted income funds		-			-	
Unrestricted income funds:						
Unrestricted funds		11,162			6,644	
Revaluation reserve		-			-	
Total unrestricted funds		<u>11,162</u>			<u>6,644</u>	
Total charity funds		<u>11,162</u>			<u>6,644</u>	

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	John Mather				
Charity number	SC018537				
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
			Q79403		
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	2	2	-	2
Total incoming resources		<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>
Resources expended					
Charitable activities	4	2	2	-	2
Governance costs	5	-	-	-	-
Total resources expended		<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of funds					
Total funds brought forward		<u>112</u>	<u>112</u>	<u>-</u>	<u>112</u>
Total funds carried forward		<u>112</u>	<u>112</u>	<u>-</u>	<u>112</u>
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6	-			-
Total fixed assets		<u>-</u>			<u>-</u>
Current assets					
Stocks and work-in-progress		-			-
Debtors	7	-			-
Investments - City of Aberdeen Loans Fund	8	114			114
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>114</u>			<u>114</u>
Liabilities					
Creditors: Amounts falling due within one year	9	(2)			(2)
Net current assets/(liabilities)		<u>112</u>			<u>112</u>
Net asset/(liabilities)		<u>112</u>			<u>112</u>
The funds of the charity					
Endowment funds		-			-
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		112			112
Revaluation reserve		-			-
Total unrestricted funds		<u>112</u>			<u>112</u>
Total charity funds		<u>112</u>			<u>112</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

**Bedlam Fund
SC018538**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79236	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	3	4		-	4
Investment Income	3	67	79		-	79
Total incoming resources		<u>70</u>	<u>83</u>		<u>-</u>	<u>83</u>
Resources expended						
Charitable activities	4	21	34		-	34
Governance costs	5	49	49		-	49
Total resources expended		<u>70</u>	<u>83</u>		<u>-</u>	<u>83</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		<u>4,855</u>	4,854		-	<u>4,854</u>
Total funds carried forward		<u>4,855</u>	4,854		-	<u>4,854</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	4,855	4,868
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>4,855</u>	<u>4,868</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(1)	(14)
Net current assets/(liabilities)		<u>4,854</u>	<u>4,854</u>
Net asset/(liabilities)		<u>4,854</u>	<u>4,854</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		4,854	4,854
Revaluation reserve		-	-
Total unrestricted funds		<u>4,854</u>	<u>4,854</u>
Total charity funds		<u>4,854</u>	<u>4,854</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Dr Robert Beveridge

SC018539

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79409		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	6	7		-	7
		<u>6</u>	<u>7</u>		<u>-</u>	<u>7</u>
Total incoming resources						
Resources expended						
Charitable activities	4	6	7		-	7
Governance costs	5	-	-		-	-
		<u>6</u>	<u>7</u>		<u>-</u>	<u>7</u>
Total resources expended						
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		430	430		-	430
Total funds carried forward		<u>430</u>	<u>430</u>		<u>-</u>	<u>430</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	436	437
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>436</u>	<u>437</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(6)	(7)
Net current assets/(liabilities)		<u>430</u>	<u>430</u>
Net asset/(liabilities)		<u>430</u>	<u>430</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		430	430
Revaluation reserve		-	-
Total unrestricted funds		<u>430</u>	<u>430</u>
Total charity funds		<u>430</u>	<u>430</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name		Aberdeen Shipwrecked Seamen's Fund				
Charity number		SC018540				
		Total Funds	Unrestricted	Restricted	Endowment	Total Funds
		2010/11	2011/12	2011/12	2011/12	2011/12
		£	£	£	£	£
				Q79247		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-			-
Investment Income	3	1,075	1,261			1,261
Total incoming resources		<u>1,075</u>	<u>1,261</u>			<u>1,261</u>
Resources expended						
Charitable activities	4	-	-			-
Governance costs	5	775	778			778
Total resources expended		<u>775</u>	<u>778</u>			<u>778</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>300</u>	<u>483</u>			<u>483</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets						
		-	-			-
Net movement in funds		<u>300</u>	<u>483</u>			<u>483</u>
Reconciliation of funds						
Total funds brought forward						
		<u>77,540</u>	<u>77,840</u>			<u>77,840</u>
Total funds carried forward		<u>77,840</u>	<u>78,323</u>			<u>78,323</u>
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-				-
Total fixed assets		<u>-</u>				<u>-</u>
Current assets						
Stocks and work-in-progress		-				-
Debtors	7	-				-
Investments - City of Aberdeen Loans Fund	8	77,840				78,323
Cash at bank - Guildry Investment Account		-				-
Total current assets		<u>77,840</u>				<u>78,323</u>
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
Net current assets/(liabilities)		<u>77,840</u>				<u>78,323</u>
Net asset/(liabilities)		<u>77,840</u>				<u>78,323</u>
The funds of the charity						
Endowment funds		-				-
Restricted income funds		-				-
Unrestricted income funds:						
Unrestricted funds		77,840				78,323
Revaluation reserve		-				-
Total unrestricted funds		<u>77,840</u>				<u>78,323</u>
Total charity funds		<u>77,840</u>				<u>78,323</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Mrs Henrietta Wood
SC018541**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79509		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	72	84		-	84
		<u>72</u>	<u>84</u>		<u>-</u>	<u>84</u>
Total incoming resources						
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	52	52		-	52
		<u>52</u>	<u>52</u>		<u>-</u>	<u>52</u>
Total resources expended						
Net incoming/(outgoing) resources before other recognised gains and losses		<u>20</u>	<u>32</u>		<u>-</u>	<u>32</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>20</u>	<u>32</u>		<u>-</u>	<u>32</u>
Reconciliation of funds						
Total funds brought forward		<u>5,165</u>	<u>5,185</u>		<u>-</u>	<u>5,185</u>
Total funds carried forward		<u>5,185</u>	<u>5,217</u>		<u>-</u>	<u>5,217</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	5,185	5,217
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>5,185</u>	<u>5,217</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>5,185</u>	<u>5,217</u>
Net asset/(liabilities)		<u>5,185</u>	<u>5,217</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		5,185	5,217
Revaluation reserve		-	-
Total unrestricted funds		<u>5,185</u>	<u>5,217</u>
Total charity funds		<u>5,185</u>	<u>5,217</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Mary Duthie Williams

SC018542

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79240	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	55	65		-	65
Total incoming resources		<u>55</u>	<u>65</u>		<u>-</u>	<u>65</u>
Resources expended						
Charitable activities	4	15	25		-	25
Governance costs	5	40	40		-	40
Total resources expended		<u>55</u>	<u>65</u>		<u>-</u>	<u>65</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		<u>3,988</u>	2,988		1,000	<u>3,988</u>
Total funds carried forward		<u>3,988</u>	2,988		1,000	<u>3,988</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	4,003	4,013
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>4,003</u>	<u>4,013</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(15)	(25)
Net current assets/(liabilities)		<u>3,988</u>	<u>3,988</u>
Net asset/(liabilities)		<u>3,988</u>	<u>3,988</u>
The funds of the charity			
Endowment funds		1,000	1,000
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		2,988	2,988
Revaluation reserve		-	-
Total unrestricted funds		<u>2,988</u>	<u>2,988</u>
Total charity funds		<u>3,988</u>	<u>3,988</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

W D Watson's Trust
SC018543

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79249		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	71	84		-	84
Total incoming resources		<u>71</u>	<u>84</u>		<u>-</u>	<u>84</u>
Resources expended						
Charitable activities	4	19	32		-	32
Governance costs	5	52	52		-	52
Total resources expended		<u>71</u>	<u>84</u>		<u>-</u>	<u>84</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		<u>5,156</u>	2,156		3,000	<u>5,156</u>
Total funds carried forward		<u>5,156</u>	2,156		3,000	<u>5,156</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	5,175	5,188
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>5,175</u>	<u>5,188</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(19)	(32)
Net current assets/(liabilities)		<u>5,156</u>	<u>5,156</u>
Net asset/(liabilities)		<u>5,156</u>	<u>5,156</u>
The funds of the charity			
Endowment funds		3,000	3,000
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		2,156	2,156
Revaluation reserve		-	-
Total unrestricted funds		<u>2,156</u>	<u>2,156</u>
Total charity funds		<u>5,156</u>	<u>5,156</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Catherine Rolland
SC018544

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79203/204		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	119	140		-	140
Total incoming resources		119	140		-	140
Resources expended						
Charitable activities	4	11	18		-	18
Governance costs	5	86	87		-	87
Total resources expended		97	105		-	105
Net incoming/(outgoing) resources before other recognised gains and losses		22	35		-	35
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		22	35		-	35
Reconciliation of funds						
Total funds brought forward		8,652	8,674		-	8,674
Total funds carried forward		8,674	8,709		-	8,709

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	8,685	8,727
Cash at bank - Guildry Investment Account		-	-
Total current assets		8,685	8,727
Liabilities			
Creditors: Amounts falling due within one year	9	(11)	(18)
Net current assets/(liabilities)		8,674	8,709
Net asset/(liabilities)		8,674	8,709
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		8,674	8,709
Revaluation reserve		-	-
Total unrestricted funds		8,674	8,709
Total charity funds		8,674	8,709

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**George Ogilvie
SC018545**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79402	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	5	6		-	6
Total incoming resources		<u>5</u>	<u>6</u>		-	<u>6</u>
Resources expended						
Charitable activities	4	5	6		-	6
Governance costs	5	-	-		-	-
Total resources expended		<u>5</u>	<u>6</u>		-	<u>6</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		-	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		-	-
Reconciliation of funds						
Total funds brought forward		<u>343</u>	<u>343</u>		-	<u>343</u>
Total funds carried forward		<u>343</u>	<u>343</u>		-	<u>343</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	348	349
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>348</u>	<u>349</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(5)	(6)
Net current assets/(liabilities)		<u>343</u>	<u>343</u>
Net asset/(liabilities)		<u>343</u>	<u>343</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		343	343
Revaluation reserve		-	-
Total unrestricted funds		<u>343</u>	<u>343</u>
Total charity funds		<u>343</u>	<u>343</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Mollison Fund
SC018546**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79507		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	1	1		-	1
		<u>1</u>	<u>1</u>		<u>-</u>	<u>1</u>
Total incoming resources						
Resources expended						
Charitable activities	4	1	1		-	1
Governance costs	5	-	-		-	-
		<u>1</u>	<u>1</u>		<u>-</u>	<u>1</u>
Total resources expended						
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		53	3	50	-	53
Total funds carried forward		<u>53</u>	<u>3</u>	<u>50</u>	<u>-</u>	<u>53</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	95	96
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>95</u>	<u>96</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(42)	(43)
Net current assets/(liabilities)		<u>53</u>	<u>53</u>
Net asset/(liabilities)		<u>53</u>	<u>53</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		50	50
Unrestricted income funds:			
Unrestricted funds		3	3
Revaluation reserve		-	-
Total unrestricted funds		<u>3</u>	<u>3</u>
Total charity funds		<u>53</u>	<u>53</u>

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Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Lt Col Charles M MacQuibban Memorial Fund

Charity name
Charity number

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	SC018547 Restricted Funds 2011/12 Q79251	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	21	25		-	25
Total incoming resources		21	25		-	25
Resources expended						
Charitable activities	4	6	10		-	10
Governance costs	5	15	15		-	15
Total resources expended		21	25		-	25
Net incoming/(outgoing) resources before other recognised gains and losses		-	-		-	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		-	-		-	-
Reconciliation of funds						
Total funds brought forward		1,531	1,531		-	1,531
Total funds carried forward		1,531	1,531		-	1,531

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	1,545	1,556
Cash at bank - Guildry Investment Account		-	-
Total current assets		1,545	1,556
Liabilities			
Creditors: Amounts falling due within one year	9	(14)	(25)
Net current assets/(liabilities)		1,531	1,531
Net asset/(liabilities)		1,531	1,531
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		1,531	1,531
Revaluation reserve		-	-
Total unrestricted funds		1,531	1,531
Total charity funds		1,531	1,531

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Mrs Harvey Loutit
SC018548**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79128		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	4	5		-	5
Total incoming resources		4	5		-	5
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	-	-		-	-
Total resources expended		-	-		-	-
Net incoming/(outgoing) resources before other recognised gains and losses		4	5		-	5
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		4	5		-	5
Reconciliation of funds						
Total funds brought forward		319	323		-	323
Total funds carried forward		323	328		-	328

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	323	328
Cash at bank - Guildry Investment Account		-	-
Total current assets		323	328
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		323	328
Net asset/(liabilities)		323	328
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		323	328
Revaluation reserve		-	-
Total unrestricted funds		323	328
Total charity funds		323	328

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name		Captain Harvey Loutit				
Charity number		SC018549				
		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79127	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-			-
Investment Income	3	546	556			556
		<u>546</u>	<u>556</u>			<u>556</u>
Resources expended						
Charitable activities	4	5,171	-			-
Governance costs	5	393	343			343
		<u>5,564</u>	<u>343</u>			<u>343</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>(5,018)</u>	<u>213</u>			<u>213</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets						
		-	-			-
Net movement in funds						
		<u>(5,018)</u>	<u>213</u>			<u>213</u>
Reconciliation of funds						
Total funds brought forward						
		<u>39,345</u>	<u>34,127</u>	<u>200</u>		<u>34,327</u>
Total funds carried forward						
		<u>34,327</u>	<u>34,340</u>	<u>200</u>		<u>34,540</u>
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-				-
		<u>-</u>				<u>-</u>
Current assets						
Stocks and work-in-progress		-				-
Debtors	7	-				-
Investments - City of Aberdeen Loans Fund	8	34,327				34,540
Cash at bank - Guildry Investment Account		-				-
		<u>34,327</u>				<u>34,540</u>
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
		<u>34,327</u>				<u>34,540</u>
Net asset/(liabilities)						
		<u>34,327</u>				<u>34,540</u>
The funds of the charity						
Endowment funds		-				-
Restricted income funds		200				200
Unrestricted income funds:						
Unrestricted funds		34,127				34,340
Revaluation reserve		-				-
		<u>34,127</u>				<u>34,340</u>
Total charity funds						
		<u>34,327</u>				<u>34,540</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Bridge of Don Fund
SC018551

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79011	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	1,797	15,550		-	15,550
Total incoming resources		1,797	15,550		-	15,550
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	1,357	1,362		-	1,362
Total resources expended		1,357	1,362		-	1,362
Net incoming/(outgoing) resources before other recognised gains and losses		440	14,188		-	14,188
Other recognised gains/(losses)						
Gains/(losses) on investment assets		390,180	26,415		-	26,415
Net movement in funds		390,620	40,603		-	40,603
Reconciliation of funds						
Total funds brought forward		135,748	526,368		-	526,368
Total funds carried forward		526,368	566,971		-	566,971

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	861,718	888,133
Total fixed assets		861,718	888,133
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	136,188	150,376
Cash at bank - Guildry Investment Account		-	-
Total current assets		136,188	150,376
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		136,188	150,376
Net asset/(liabilities)		997,906	1,038,509
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		607,726	621,914
Revaluation reserve		390,180	416,595
Total unrestricted funds		997,906	1,038,509
Total charity funds		997,906	1,038,509

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Alexander Forbes of Morkeu

SC018552

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79243	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	26	30		-	30
Total incoming resources		<u>26</u>	<u>30</u>		<u>-</u>	<u>30</u>
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	19	19		-	19
Total resources expended		<u>19</u>	<u>19</u>		<u>-</u>	<u>19</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>7</u>	<u>11</u>		<u>-</u>	<u>11</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>7</u>	<u>11</u>		<u>-</u>	<u>11</u>
Reconciliation of funds						
Total funds brought forward		<u>1,858</u>	1,665		200	<u>1,865</u>
Total funds carried forward		<u>1,865</u>	1,676		200	<u>1,876</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	1,865	1,876
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>1,865</u>	<u>1,876</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>1,865</u>	<u>1,876</u>
Net asset/(liabilities)		<u>1,865</u>	<u>1,876</u>
The funds of the charity			
Endowment funds		200	200
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		1,665	1,676
Revaluation reserve		-	-
Total unrestricted funds		<u>1,665</u>	<u>1,676</u>
Total charity funds		<u>1,865</u>	<u>1,876</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name		Miss Eliza S Moir Bequest				
Charity number		SC018553				
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79508	Endowment Funds 2011/12 £	Total Funds 2011/12 £	
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	
Investment Income	3	79	93	-	93	
Total incoming resources		<u>79</u>	<u>93</u>	<u>-</u>	<u>93</u>	
Resources expended						
Charitable activities	4	-	-	-	-	
Governance costs	5	57	57	-	57	
Total resources expended		<u>57</u>	<u>57</u>	<u>-</u>	<u>57</u>	
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>22</u>	<u>36</u>	<u>-</u>	<u>36</u>	
Other recognised gains/(losses)						
Gains/(losses) on investment assets						
Net movement in funds		<u>22</u>	<u>36</u>	<u>-</u>	<u>36</u>	
Reconciliation of funds						
Total funds brought forward		<u>5,703</u>	<u>5,725</u>	<u>-</u>	<u>5,725</u>	
Total funds carried forward		<u>5,725</u>	<u>5,761</u>	<u>-</u>	<u>5,761</u>	
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-			-	
Total fixed assets		<u>-</u>			<u>-</u>	
Current assets						
Stocks and work-in-progress		-			-	
Debtors	7	-			-	
Investments - City of Aberdeen Loans Fund	8	5,725			5,761	
Cash at bank - Guildry Investment Account		-			-	
Total current assets		<u>5,725</u>			<u>5,761</u>	
Liabilities						
Creditors: Amounts falling due within one year	9	-			-	
Net current assets/(liabilities)		<u>5,725</u>			<u>5,761</u>	
Net asset/(liabilities)		<u>5,725</u>			<u>5,761</u>	
The funds of the charity						
Endowment funds		-			-	
Restricted income funds		-			-	
Unrestricted income funds:						
Unrestricted funds		5,725			5,761	
Revaluation reserve		-			-	
Total unrestricted funds		<u>5,725</u>			<u>5,761</u>	
Total charity funds		<u>5,725</u>			<u>5,761</u>	

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Sir Thomas Jaffrey's Gift

SC018554

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79120	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	89	105		-	105
Total incoming resources		<u>89</u>	<u>105</u>		<u>-</u>	<u>105</u>
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	65	65		-	65
Total resources expended		<u>65</u>	<u>65</u>		<u>-</u>	<u>65</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>24</u>	<u>40</u>		<u>-</u>	<u>40</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>24</u>	<u>40</u>		<u>-</u>	<u>40</u>
Reconciliation of funds						
Total funds brought forward		<u>6,451</u>	<u>1,475</u>	<u>5,000</u>	<u>-</u>	<u>6,475</u>
Total funds carried forward		<u>6,475</u>	<u>1,515</u>	<u>6,475</u>	<u>-</u>	<u>6,515</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	6,475	6,515
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>6,475</u>	<u>6,515</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>6,475</u>	<u>6,515</u>
Net asset/(liabilities)		<u>6,475</u>	<u>6,515</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		5,000	5,000
Unrestricted income funds:			
Unrestricted funds		1,475	1,515
Revaluation reserve		-	-
Total unrestricted funds		<u>1,475</u>	<u>1,515</u>
Total charity funds		<u>6,475</u>	<u>6,515</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Miss Margaret Cumming Innes

SC018555

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79121	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	49	58		-	58
Total incoming resources		49	58		-	58
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	35	36		-	36
Total resources expended		35	36		-	36
Net incoming/(outgoing) resources before other recognised gains and losses		14	22		-	22
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		14	22		-	22
Reconciliation of funds						
Total funds brought forward		3,543	3,557		-	3,557
Total funds carried forward		3,557	3,579		-	3,579

BALANCE SHEET AS AT 31 MARCH

<u>Note</u>			
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	3,557	3,579
Cash at bank - Guildry Investment Account		-	-
Total current assets		3,557	3,579
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		3,557	3,579
Net asset/(liabilities)		<u>3,557</u>	<u>3,579</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		3,557	3,579
Revaluation reserve		-	-
Total unrestricted funds		3,557	3,579
Total charity funds		<u>3,557</u>	<u>3,579</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Miss Margaret C Hamilton
SC018556

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79126	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	13	15		-	15
Total incoming resources		<u>13</u>	<u>15</u>		<u>-</u>	<u>15</u>
Resources expended						
Charitable activities	4	-	-		-	-
Governance costs	5	9	9		-	9
Total resources expended		<u>9</u>	<u>9</u>		<u>-</u>	<u>9</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>4</u>	<u>6</u>		<u>-</u>	<u>6</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>4</u>	<u>6</u>		<u>-</u>	<u>6</u>
Reconciliation of funds						
Total funds brought forward		<u>919</u>	<u>423</u>	<u>500</u>	<u>-</u>	<u>923</u>
Total funds carried forward		<u>923</u>	<u>429</u>	<u>500</u>	<u>-</u>	<u>929</u>

BALANCE SHEET AS AT 31 MARCH

<u>Note</u>			
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	923	929
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>923</u>	<u>929</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>923</u>	<u>929</u>
Net asset/(liabilities)		<u>923</u>	<u>929</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		500	500
Unrestricted income funds:			
Unrestricted funds		423	429
Revaluation reserve		-	-
Total unrestricted funds		<u>423</u>	<u>429</u>
Total charity funds		<u>923</u>	<u>929</u>

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Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Jean Guild
SC018557**

Endowment
Funds
2011/12
£

**Total
Funds
2010/11
£** Unrestricted
Funds
2011/12
£

Q79202

	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	10	12	-	12
Total incoming resources		<u>10</u>	<u>12</u>	<u>-</u>	<u>12</u>
Resources expended					
Charitable activities	4	-	-	-	-
Governance costs	5	7	7	-	7
Total resources expended		<u>7</u>	<u>7</u>	<u>-</u>	<u>7</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>3</u>	<u>5</u>	<u>-</u>	<u>5</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		<u>3</u>	<u>5</u>	<u>-</u>	<u>5</u>
Reconciliation of funds					
Total funds brought forward		<u>732</u>	<u>735</u>	<u>-</u>	<u>735</u>
Total funds carried forward		<u>735</u>	<u>740</u>	<u>-</u>	<u>740</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	735	740
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>735</u>	<u>740</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>735</u>	<u>740</u>
Net asset/(liabilities)		<u>735</u>	<u>740</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		735	740
Revaluation reserve		-	-
Total unrestricted funds		<u>735</u>	<u>740</u>
Total charity funds		<u>735</u>	<u>740</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**C M L Werdmuller
SC018558**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79130	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	218	255		-	255
Total incoming resources		<u>218</u>	<u>255</u>		<u>-</u>	<u>255</u>
Resources expended						
Charitable activities	4	61	98		-	98
Governance costs	5	157	157		-	157
Total resources expended		<u>218</u>	<u>255</u>		<u>-</u>	<u>255</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Reconciliation of funds						
Total funds brought forward		<u>15,742</u>	12,492	3,250	-	<u>15,742</u>
Total funds carried forward		<u>15,742</u>	12,492	3,250	-	<u>15,742</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	15,803	15,840
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>15,803</u>	<u>15,840</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(61)	(98)
Net current assets/(liabilities)		<u>15,742</u>	<u>15,742</u>
Net asset/(liabilities)		<u>15,742</u>	<u>15,742</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		3,250	3,250
Unrestricted income funds:			
Unrestricted funds		12,492	12,492
Revaluation reserve		-	-
Total unrestricted funds		<u>12,492</u>	<u>12,492</u>
Total charity funds		<u>15,742</u>	<u>15,742</u>

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Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

**Lady Durris
SC018559**
Restricted
Funds
2011/12
£
Q79219/220

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	52	61	-	61
Total incoming resources		<u>52</u>	<u>61</u>	<u>-</u>	<u>61</u>
Resources expended					
Charitable activities	4	10	11	-	11
Governance costs	5	34	35	-	35
Total resources expended		<u>44</u>	<u>46</u>	<u>-</u>	<u>46</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>8</u>	<u>15</u>	<u>-</u>	<u>15</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets		-	-	-	-
Net movement in funds		<u>8</u>	<u>15</u>	<u>-</u>	<u>15</u>
Reconciliation of funds					
Total funds brought forward		<u>3,768</u>	<u>3,776</u>	<u>-</u>	<u>3,776</u>
Total funds carried forward		<u>3,776</u>	<u>3,791</u>	<u>-</u>	<u>3,791</u>

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	3,792	3,814
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>3,792</u>	<u>3,814</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(16)	(23)
Net current assets/(liabilities)		<u>3,776</u>	<u>3,791</u>
Net asset/(liabilities)		<u>3,776</u>	<u>3,791</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		3,776	3,791
Revaluation reserve		-	-
Total unrestricted funds		<u>3,776</u>	<u>3,791</u>
Total charity funds		<u>3,776</u>	<u>3,791</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Janet Fordyce
SC018560
Restricted
Funds
2011/12
£
Q79229

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	1	1	-	1
Total incoming resources		<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Resources expended					
Charitable Activities	4	1	1	-	1
Governance Costs	5	-	-	-	-
Total resources expended		<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of Funds					
Total funds brought forward		<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total funds carried forward		<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>

BALANCE SHEET AS AT 31 MARCH

<u>Note</u>					
Fixed assets					
Investments	6	-			-
Total fixed assets		<u>-</u>			<u>-</u>
Current assets					
Stocks and work-in-progress		-			-
Debtors	7	-			-
Investments - City of Aberdeen Loans Fund	8	61			61
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>61</u>			<u>61</u>
Liabilities					
Creditors: Amounts falling due within one year	9	(1)			(1)
Net current assets/(liabilities)		<u>60</u>			<u>60</u>
Net asset/(liabilities)		<u>60</u>			<u>60</u>
The funds of the charity					
Endowment funds		-			-
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		60			60
Revaluation reserve		-			-
Total unrestricted funds		<u>60</u>			<u>60</u>
Total charity funds		<u>60</u>			<u>60</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Mrs Gibson
SC018561**
Restricted
Funds
2011/12
£
Q79302

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	8	8	-	8
Total incoming resources	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>	<u>8</u>
Resources expended					
Charitable Activities	4	-	-	-	-
Governance Costs	5	-	-	-	-
Total resources expended	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>	<u>8</u>
Other recognised gains/(losses)					
Gains/losses on investment assets					
Net movement in funds	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>	<u>8</u>
Reconciliation of Funds					
Total funds brought forward					
	<u>183</u>	<u>191</u>	<u>-</u>	<u>-</u>	<u>191</u>
Total funds carried forward					
	<u>191</u>	<u>199</u>	<u>-</u>	<u>-</u>	<u>199</u>

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	191	199
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>191</u>	<u>199</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>191</u>	<u>199</u>
Net asset/(liabilities)		<u>191</u>	<u>199</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		191	199
Revaluation reserve		-	-
Total unrestricted funds		<u>191</u>	<u>199</u>
Total charity funds		<u>191</u>	<u>199</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Families of Fishermen & Seamen Lost at Sea				
Charity number	SC018562				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2010/11	2011/12	2011/12	2011/12	2011/12
	£	£	£	£	£
			Q79248		
	<u>Note</u>				
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	132	155	-	155
Total incoming resources		<u>132</u>	<u>155</u>	<u>-</u>	<u>155</u>
Resources expended					
Charitable Activities	4	-	-	-	-
Governance Costs	5	95	96	-	96
Total resources expended		<u>95</u>	<u>96</u>	<u>-</u>	<u>96</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>37</u>	<u>59</u>	<u>-</u>	<u>59</u>
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		<u>37</u>	<u>59</u>	<u>-</u>	<u>59</u>
Reconciliation of Funds					
Total funds brought forward		<u>9,539</u>	<u>9,576</u>	<u>-</u>	<u>9,576</u>
Total funds carried forward		<u>9,576</u>	<u>9,635</u>	<u>-</u>	<u>9,635</u>
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6	-			-
Total fixed assets		<u>-</u>			<u>-</u>
Current assets					
Stocks and work-in-progress		-			-
Debtors	7	-			-
Investments - City of Aberdeen Loans Fund	8	9,576			9,635
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>9,576</u>			<u>9,635</u>
Liabilities					
Creditors: Amounts falling due within one year	9	-			-
Net current assets/(liabilities)		<u>9,576</u>			<u>9,635</u>
Net asset/(liabilities)		<u>9,576</u>			<u>9,635</u>
The funds of the charity					
Endowment funds		-			-
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		9,576			9,635
Revaluation reserve		-			-
Total unrestricted funds		<u>9,576</u>			<u>9,635</u>
Total charity funds		<u>9,576</u>			<u>9,635</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Old Abdn Soup Kitchen & Dalgarno Coal Fund
SC018563**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79238	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-
Investment Income	3	5	6	-	-	6
Total incoming resources		5	6		-	6
Resources expended						
Charitable Activities	4	5	6	-	-	6
Governance Costs	5	-	-	-	-	-
Total resources expended		5	6		-	6
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	-	-	-
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-	-	-	-
Net movement in funds		-	-	-	-	-
Reconciliation of Funds						
Total funds brought forward		345	345	-	-	345
Total funds carried forward		345	345	-	-	345

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	350	351
Cash at bank - Guildry Investment Account		-	-
Total current assets		350	351
Liabilities			
Creditors: Amounts falling due within one year	9	(5)	(6)
Net current assets/(liabilities)		345	345
Net asset/(liabilities)		345	345
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		345	345
Revaluation reserve		-	-
Total unrestricted funds		345	345
Total charity funds		345	345

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**George Davidson
SC018564**

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79205	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	-	-	-	-
Total incoming resources		-	-	-	-
Resources expended					
Charitable Activities	4	-	-	-	-
Governance Costs	5	-	-	-	-
Total resources expended		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	-	-
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of Funds					
Total funds brought forward		6	6	-	6
Total funds carried forward		6	6	-	6

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	6	6
Cash at bank - Guildry Investment Account		-	-
Total current assets		6	6
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		6	6
Net asset/(liabilities)		6	6
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		6	6
Revaluation reserve		-	-
Total unrestricted funds		6	6
Total charity funds		6	6

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**James Reid
SC018565**
Restricted
Funds
2011/12
£
Q79227

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79227	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	1	1	-	1
Total incoming resources	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Resources expended					
Charitable Activities	4	1	1	-	1
Governance Costs	5	-	-	-	-
Total resources expended	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains/losses on investment assets					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of Funds					
Total funds brought forward					
	<u>43</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>43</u>
Total funds carried forward					
	<u>43</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>43</u>

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	45	46
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>45</u>	<u>46</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(2)	(3)
Net current assets/(liabilities)		<u>43</u>	<u>43</u>
Net asset/(liabilities)		<u>43</u>	<u>43</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		43	43
Revaluation reserve		-	-
Total unrestricted funds		<u>43</u>	<u>43</u>
Total charity funds		<u>43</u>	<u>43</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Sir John Anderson
SC018566**

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79125	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	22	25	-	25
Total incoming resources		<u>22</u>	<u>25</u>	<u>-</u>	<u>25</u>
Resources expended					
Charitable Activities	4	6	9	-	9
Governance Costs	5	16	16	-	16
Total resources expended		<u>22</u>	<u>25</u>	<u>-</u>	<u>25</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of Funds					
Total funds brought forward		1,562	1,562	-	1,562
Total funds carried forward		<u>1,562</u>	<u>1,562</u>	<u>-</u>	<u>1,562</u>
BALANCE SHEET AS AT 31 MARCH					
<u>Note</u>					
Fixed assets					
Investments	6	-			-
Total fixed assets		<u>-</u>			<u>-</u>
Current assets					
Stocks and work-in-progress		-			-
Debtors	7	-			-
Investments - City of Aberdeen Loans Fund	8	1,568			1,571
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>1,568</u>			<u>1,571</u>
Liabilities					
Creditors: Amounts falling due within one year	9	(6)			(9)
Net current assets/(liabilities)		<u>1,562</u>			<u>1,562</u>
Net asset/(liabilities)		<u>1,562</u>			<u>1,562</u>
The funds of the charity					
Endowment funds		-			-
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		1,562			1,562
Revaluation reserve		-			-
Total unrestricted funds		<u>1,562</u>			<u>1,562</u>
Total charity funds		<u>1,562</u>			<u>1,562</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**John Burnett
SC018567**
Restricted
Funds
2011/12
£
Q79301

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	5	6	-	6
Total incoming resources		<u>5</u>	<u>6</u>	<u>-</u>	<u>6</u>
Resources expended					
Charitable Activities	4	5	6	-	6
Governance Costs	5	-	-	-	-
Total resources expended		<u>5</u>	<u>6</u>	<u>-</u>	<u>6</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of Funds					
Total funds brought forward		<u>393</u>	393	-	<u>393</u>
Total funds carried forward		<u>393</u>	<u>393</u>	<u>-</u>	<u>393</u>

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	404	410
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>404</u>	<u>410</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(11)	(17)
Net current assets/(liabilities)		<u>393</u>	<u>393</u>
Net asset/(liabilities)		<u>393</u>	<u>393</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		393	393
Revaluation reserve		-	-
Total unrestricted funds		<u>393</u>	<u>393</u>
Total charity funds		<u>393</u>	<u>393</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

		Alexander MacDonald's Bequest				
		SC018568				
		Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
		2010/11	2011/12	2011/12	2011/12	2011/12
		£	£	£	£	£
		Q79117				
		<u>Note</u>				
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	451	527		-	527
Total incoming resources		<u>451</u>	<u>527</u>		-	<u>527</u>
Resources expended						
Charitable Activities	4	126	202		-	202
Governance Costs	5	325	325		-	325
Total resources expended		<u>451</u>	<u>527</u>		-	<u>527</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
		-	-		-	-
Other recognised gains/(losses)						
Gains/losses on investment assets						
		-	-		-	-
Net movement in funds						
		-	-		-	-
Reconciliation of Funds						
Total funds brought forward						
		32,545	32,545		-	32,545
Total funds carried forward						
		<u>32,545</u>	<u>32,545</u>		-	<u>32,545</u>
BALANCE SHEET AS AT 31 MARCH						
		<u>Note</u>				
Fixed assets						
Investments	6	-				-
Total fixed assets		<u>-</u>				<u>-</u>
Current assets						
Stocks and work-in-progress		-				-
Debtors	7	-				-
Investments - City of Aberdeen Loans Fund	8	32,545				32,545
Cash at bank - Guildry Investment Account		-				-
Total current assets		<u>32,545</u>				<u>32,545</u>
Liabilities						
Creditors: Amounts falling due within one year						
	9	-				-
Net current assets/(liabilities)		<u>32,545</u>				<u>32,545</u>
Net asset/(liabilities)		<u>32,545</u>				<u>32,545</u>
The funds of the charity						
Endowment funds						
		-				-
Restricted income funds						
		-				-
Unrestricted income funds:						
Unrestricted funds		32,545				32,545
Revaluation reserve		-				-
Total unrestricted funds		<u>32,545</u>				<u>32,545</u>
Total charity funds		<u>32,545</u>				<u>32,545</u>

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

		Sir Alex Lyon Trust				
		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	SC018569 Restricted Funds 2011/12 £ Q79122	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Charity name						
Charity number						
		<u>Note</u>				
Incoming Resources						
Incoming resources from generated funds						
	Voluntary income	2	-	-	-	-
	Investment Income	3	48	56	-	56
	Total incoming resources		<u>48</u>	<u>56</u>	<u>-</u>	<u>56</u>
Resources expended						
	Charitable Activities	4	-	-	-	-
	Governance Costs	5	34	34	-	34
	Total resources expended		<u>34</u>	<u>34</u>	<u>-</u>	<u>34</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
			<u>14</u>	<u>22</u>	<u>-</u>	<u>22</u>
Other recognised gains/(losses)						
Gains/losses on investment assets						
			-	-	-	-
	Net movement in funds		<u>14</u>	<u>22</u>	<u>-</u>	<u>22</u>
Reconciliation of Funds						
Total funds brought forward		3,429	811	2,632	-	3,443
Total funds carried forward		<u>3,443</u>	<u>833</u>	<u>2,632</u>	<u>-</u>	<u>3,465</u>
BALANCE SHEET AS AT 31 MARCH						
		<u>Note</u>				
Fixed assets						
	Investments	6	-			-
	Total fixed assets		<u>-</u>			<u>-</u>
Current assets						
	Stocks and work-in-progress		-			-
	Debtors	7	-			-
	Investments - City of Aberdeen Loans Fund	8	3,443			3,465
	Cash at bank - Guildry Investment Account		-			-
	Total current assets		<u>3,443</u>			<u>3,465</u>
Liabilities						
	Creditors: Amounts falling due within one year	9	-			-
	Net current assets/(liabilities)		<u>3,443</u>			<u>3,465</u>
	Net asset/(liabilities)		<u>3,443</u>			<u>3,465</u>
The funds of the charity						
	Endowment funds		-			-
	Restricted income funds		2,632			2,632
Unrestricted income funds:						
	Unrestricted funds		811			833
	Revaluation reserve		-			-
	Total unrestricted funds		<u>811</u>			<u>833</u>
	Total charity funds		<u>3,443</u>			<u>3,465</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name		John Clark				
Charity number		SC018570				
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79502	Endowment Funds 2011/12 £	Total Funds 2011/12 £	
	<u>Note</u>					
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	
Investment Income	3	58	68	-	68	
Total incoming resources		<u>58</u>	<u>68</u>	<u>-</u>	<u>68</u>	
Resources expended						
Charitable Activities	4	-	-	-	-	
Governance Costs	5	42	42	-	42	
Total resources expended		<u>42</u>	<u>42</u>	<u>-</u>	<u>42</u>	
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>16</u>	<u>26</u>	<u>-</u>	<u>26</u>	
Other recognised gains/(losses)						
Gains/losses on investment assets						
		-	-	-	-	
Net movement in funds		<u>16</u>	<u>26</u>	<u>-</u>	<u>26</u>	
Reconciliation of Funds						
Total funds brought forward						
		4,206	4,222	-	4,222	
Total funds carried forward		<u>4,222</u>	<u>4,248</u>	<u>-</u>	<u>4,248</u>	
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-			-	
Total fixed assets		<u>-</u>			<u>-</u>	
Current assets						
Stocks and work-in-progress		-			-	
Debtors	7	-			-	
Investments - City of Aberdeen Loans Fund	8	4,222			4,248	
Cash at bank - Guildry Investment Account		-			-	
Total current assets		<u>4,222</u>			<u>4,248</u>	
Liabilities						
Creditors: Amounts falling due within one year	9	-			-	
Net current assets/(liabilities)		<u>4,222</u>			<u>4,248</u>	
Net asset/(liabilities)		<u>4,222</u>			<u>4,248</u>	
The funds of the charity						
Endowment funds		-			-	
Restricted income funds		-			-	
Unrestricted income funds:						
Unrestricted funds		4,222			4,248	
Revaluation reserve		-			-	
Total unrestricted funds		<u>4,222</u>			<u>4,248</u>	
Total charity funds		<u>4,222</u>			<u>4,248</u>	
		-			-	

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name		Alexander Webster's Bequest				
Charity number		SC018571				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	2010/11	2011/12	2011/12	2011/12	2011/12	
	£	£	£	£	£	
			Q79118			
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	
Investment Income	3	248	291	-	291	
Total incoming resources		<u>248</u>	<u>291</u>	<u>-</u>	<u>291</u>	
Resources expended						
Charitable Activities	4	-	-	-	-	
Governance Costs	5	179	180	-	180	
Total resources expended		<u>179</u>	<u>180</u>	<u>-</u>	<u>180</u>	
Net incoming/(outgoing) resources before other recognised gains and losses		<u>69</u>	<u>111</u>	<u>-</u>	<u>111</u>	
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-	-	-	
Net movement in funds		<u>69</u>	<u>111</u>	<u>-</u>	<u>111</u>	
Reconciliation of Funds						
Total funds brought forward		<u>17,885</u>	4,811	13,143	-	
Total funds carried forward		<u>17,954</u>	<u>4,922</u>	<u>13,143</u>	<u>-</u>	
BALANCE SHEET AS AT 31 MARCH						
Fixed assets						
Investments	6	-	-	-	-	
Total fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Current assets						
Stocks and work-in-progress		-	-	-	-	
Debtors	7	-	-	-	-	
Investments - City of Aberdeen Loans Fund	8	17,954	-	-	18,065	
Cash at bank - Guildry Investment Account		-	-	-	-	
Total current assets		<u>17,954</u>	<u>-</u>	<u>-</u>	<u>18,065</u>	
Liabilities						
Creditors: Amounts falling due within one year	9	-	-	-	-	
Net current assets/(liabilities)		<u>17,954</u>	<u>-</u>	<u>-</u>	<u>18,065</u>	
Net asset/(liabilities)		<u>17,954</u>	<u>-</u>	<u>-</u>	<u>18,065</u>	
The funds of the charity						
Endowment funds		-	-	-	-	
Restricted income funds		13,143	-	-	13,143	
Unrestricted income funds:						
Unrestricted funds		4,811	-	-	4,922	
Revaluation reserve		-	-	-	-	
Total unrestricted funds		<u>4,811</u>	<u>-</u>	<u>-</u>	<u>4,922</u>	
Total charity funds		<u>17,954</u>	<u>-</u>	<u>-</u>	<u>18,065</u>	

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Sir James Murray's Gift
SC018573

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79119	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	-	-		-	-
Investment Income	107	125		-	125
Total incoming resources	<u>107</u>	<u>125</u>		<u>-</u>	<u>125</u>
Resources expended					
Charitable Activities	-	-		-	-
Governance Costs	77	77		-	77
Total resources expended	<u>77</u>	<u>77</u>		<u>-</u>	<u>77</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
	<u>30</u>	<u>48</u>		<u>-</u>	<u>48</u>
Other recognised gains/(losses)					
Gains/losses on investment assets					
	-	-		-	-
Net movement in funds	<u>30</u>	<u>48</u>		<u>-</u>	<u>48</u>
Reconciliation of Funds					
Total funds brought forward					
	<u>7,698</u>	<u>2,728</u>	<u>5,000</u>	<u>-</u>	<u>7,728</u>
Total funds carried forward					
	<u>7,728</u>	<u>2,776</u>	<u>5,000</u>	<u>-</u>	<u>7,776</u>

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	7,728	7,776
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>7,728</u>	<u>7,776</u>
Liabilities			
Creditors: Amounts falling due within one year			
	9	-	-
Net current assets/(liabilities)		<u>7,728</u>	<u>7,776</u>
Net asset/(liabilities)		<u>7,728</u>	<u>7,776</u>
The funds of the charity			
Endowment funds			
Restricted income funds		5,000	5,000
Unrestricted income funds:			
Unrestricted funds		2,728	2,776
Revaluation reserve		-	-
Total unrestricted funds		<u>2,728</u>	<u>2,776</u>
Total charity funds		<u>7,728</u>	<u>7,776</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Robert Anderson Bequest
SC018576**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79124	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>	<u>Note</u>				
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	1	1		-	1
Total incoming resources		1	1		-	1
Resources expended						
Charitable Activities	4	-	-		-	-
Governance Costs	5	-	-		-	-
Total resources expended		-	-		-	-
Net incoming/(outgoing) resources before other recognised gains and losses						
		1	1		-	1
Other recognised gains/(losses)						
Gains/losses on investment assets						
Net movement in funds		1	1		-	1
Reconciliation of Funds						
Total funds brought forward		70	71		-	71
Total funds carried forward		71	72		-	72
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-				-
Total fixed assets		-				-
Current assets						
Stocks and work-in-progress		-				-
Debtors	7	-				-
Investments - City of Aberdeen Loans Fund	8	71				72
Cash at bank - Guildry Investment Account		-				-
Total current assets		71				72
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
Net current assets/(liabilities)		71				72
Net asset/(liabilities)		71				72
The funds of the charity						
Endowment funds		-				-
Restricted income funds		-				-
Unrestricted income funds:						
Unrestricted funds		71				72
Revaluation reserve		-				-
Total unrestricted funds		71				72
Total charity funds		71				72

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Former Health Dept Prize Fund				
Charity number	SC018577				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2010/11	2011/12	2011/12	2011/12	2011/12
	£	£	£	£	£
			Q79510		
					<u>Note</u>
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Investment Income	3	43	50	-	50
Total incoming resources		<u>43</u>	<u>50</u>	<u>-</u>	<u>50</u>
Resources expended					
Charitable Activities	4	-	-	-	-
Governance Costs	5	31	31	-	31
Total resources expended		<u>31</u>	<u>31</u>	<u>-</u>	<u>31</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>12</u>	<u>19</u>	<u>-</u>	<u>19</u>
Other recognised gains/(losses)					
Gains/losses on investment assets		-	-	-	-
Net movement in funds		<u>12</u>	<u>19</u>	<u>-</u>	<u>19</u>
Reconciliation of Funds					
Total funds brought forward		<u>3,079</u>	2,991	100	<u>3,091</u>
Total funds carried forward		<u>3,091</u>	<u>3,010</u>	<u>100</u>	<u>3,110</u>
BALANCE SHEET AS AT 31 MARCH					
					<u>Note</u>
Fixed assets					
Investments	6	-			
Total fixed assets		<u>-</u>			
Current assets					
Stocks and work-in-progress		-			
Debtors	7	-			
Investments - City of Aberdeen Loans Fund	8	3,091			3,110
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>3,091</u>			<u>3,110</u>
Liabilities					
Creditors: Amounts falling due within one year	9	-			-
Net current assets/(liabilities)		<u>3,091</u>			<u>3,110</u>
Net asset/(liabilities)		<u>3,091</u>			<u>3,110</u>
The funds of the charity					
Endowment funds		100			100
Restricted income funds		-			-
Unrestricted income funds:					
Unrestricted funds		2,991			3,010
Revaluation reserve		-			-
Total unrestricted funds		<u>2,991</u>			<u>3,010</u>
Total charity funds		<u>3,091</u>			<u>3,110</u>
		-			-

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Bridge of Dee Fund
SC021297**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79012	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-
Investment Income	3	479	562	-	-	562
Total incoming resources		479	562		-	562
Resources expended						
Charitable Activities						
Charitable Activities	4	-	-	-	-	-
Governance Costs	5	345	347	-	-	347
Total resources expended		345	347		-	347
Net incoming/(outgoing) resources before other recognised gains and losses						
		134	215		-	215
Other recognised gains/(losses)						
Gains/losses on investment assets						
		-	-	-	-	-
Net movement in funds		134	215		-	215
Reconciliation of Funds						
Total funds brought forward						
		34,530	34,664		-	34,664
Total funds carried forward		34,664	34,879		-	34,879

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress			
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	34,664	34,879
Cash at bank - Guildry Investment Account		-	-
Total current assets		34,664	34,879
Liabilities			
Creditors: Amounts falling due within one year			
	9	-	-
Net current assets/(liabilities)		34,664	34,879
Net asset/(liabilities)		34,664	34,879
The funds of the charity			
Endowment funds			
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		34,664	34,879
Revaluation reserve		-	-
Total unrestricted funds		34,664	34,879
Total charity funds		34,664	34,879

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

City of Aberdeen Relay Scheme Charitable Trust

SC021305

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79250	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-
Investment Income	3	10	12	-	-	12
Total incoming resources		10	12		-	12
Resources expended						
Charitable Activities	4	3	5	-	-	5
Governance Costs	5	7	7	-	-	7
Total resources expended		10	12		-	12
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	-	-	-
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-	-	-	-
Net movement in funds		-	-	-	-	-
Reconciliation of Funds						
Total funds brought forward		710	710	-	-	710
Total funds carried forward		710	710	-	-	710

BALANCE SHEET AS AT 31 MARCH

	Note		
Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	713	715
Cash at bank - Guildry Investment Account		-	-
Total current assets		713	715
Liabilities			
Creditors: Amounts falling due within one year	9	(3)	(5)
Net current assets/(liabilities)		710	710
Net asset/(liabilities)		710	710
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		710	710
Revaluation reserve		-	-
Total unrestricted funds		710	710
Total charity funds		710	710

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Cowdray Hall & Art Museum Trust
SC018574**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-
Investment Income	3	-	-	-	-	-
Total incoming resources		-	-	-	-	-
Resources expended						
Charitable Activities	4	-	-	-	-	-
Governance Costs	5	-	-	-	-	-
Total resources expended		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	-	-	-
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-	-	-	-
Net movement in funds		-	-	-	-	-
Reconciliation of Funds						
Total funds brought forward		-	-	-	-	-
Total funds carried forward		-	-	-	-	-
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks and work-in-progress		-	-	-	-	-
Debtors	7	-	-	-	-	-
Investments - City of Aberdeen Loans Fund	8	-	-	-	-	-
Cash at bank - Guildry Investment Account		-	-	-	-	-
Total current assets		-	-	-	-	-
Liabilities						
Creditors: Amounts falling due within one year	9	-	-	-	-	-
Net current assets/(liabilities)		-	-	-	-	-
Net asset/(liabilities)		-	-	-	-	-
The funds of the charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds:						
Unrestricted funds		-	-	-	-	-
Revaluation reserve		-	-	-	-	-
Total unrestricted funds		-	-	-	-	-
Total charity funds		-	-	-	-	-

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The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

**Aberdeen Art Gallery Trusts
SC018575**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-			-
Investment Income	3	-	-			-
Total incoming resources		-	-			-
Resources expended						
Charitable Activities	4	-	-			-
Governance Costs	5	-	-			-
Total resources expended		-	-			-
Net incoming/(outgoing) resources before other recognised gains and losses		-	-			-
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-			-
Net movement in funds		-	-			-
Reconciliation of Funds						
Total funds brought forward		-	-			-
Total funds carried forward		-	-			-
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6	-				-
Total fixed assets		-				-
Current assets						
Stocks and work-in-progress		-				-
Debtors	7	-				-
Investments - City of Aberdeen Loans Fund	8	-				-
Cash at bank - Guildry Investment Account		-				-
Total current assets		-				-
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
Net current assets/(liabilities)		-				-
Net asset/(liabilities)		-				-
The funds of the charity						
Endowment funds		-				-
Restricted income funds		-				-
Unrestricted income funds:						
Unrestricted funds		-				-
Revaluation reserve		-				-
Total unrestricted funds		-				-
Total charity funds		-				-

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name	Total			
Charity number	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>			
Incoming Resources				
Incoming resources from generated funds				
Voluntary income	2	523		806
Investment Income	3	18,185		54,045
Total incoming resources		<u>18,708</u>		<u>54,851</u>
Resources expended				
Charitable Activities	4	11,252		12,144
Governance Costs	5	16,378		15,754
Total resources expended		<u>27,630</u>		<u>27,898</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>(8,922)</u>		<u>26,953</u>
Other recognised gains/(losses)				
Gains/losses on investment assets		910,420		61,635
Net movement in funds		<u>901,498</u>		<u>88,588</u>
Reconciliation of Funds				
Total funds brought forward		2,001,334		2,902,831
Total funds carried forward		<u>2,902,832</u>		<u>2,991,419</u>
BALANCE SHEET AS AT 31 MARCH				
	<u>Note</u>			
Fixed assets				
Investments	6	2,010,142		2,071,777
Total fixed assets		<u>2,010,142</u>		<u>2,071,777</u>
Current assets				
Stocks and work-in-progress		2,530		1,998
Debtors	7	1,877		6,035
Investments - City of Aberdeen Loans Fund	8	962,100		986,092
Cash at bank - Guildry Investment Account		400,000		400,000
Total current assets		<u>1,366,507</u>		<u>1,394,125</u>
Liabilities				
Creditors: Amounts falling due within one year	9	(2,280)		(2,945)
Net current assets/(liabilities)		<u>1,364,227</u>		<u>1,391,180</u>
Net asset/(liabilities)		<u>3,374,369</u>		<u>3,462,957</u>
The funds of the charity				
Endowment funds		4,940		4,940
Restricted income funds		29,775		29,775
Unrestricted income funds:				
Unrestricted funds		2,429,234		2,456,187
Revaluation reserve		910,420		972,055
Total unrestricted funds		<u>3,339,654</u>		<u>3,428,242</u>
Total charity funds		<u>3,374,369</u>		<u>3,462,957</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

	Guildry SC011857 Q79021/22/23		Booth Coal Fund SC018531 Q79253		Miss Jane Smith Trust SC018534 Q79254				
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals	520	802	-	-	802	-	-	-	-
	520	802	-	-	802	-	-	-	-

3 INVESTMENT INCOME

Interest receivable	12,129	15,671	9	10	15,671	9	10	4	5
Share of lands free revenue	(112)	(17,790)	-	-	(17,790)	-	-	-	-
	12,017	33,461	9	10	33,461	9	10	4	5

4 CHARITABLE ACTIVITIES

Donations and expenditures	5,416	-	7,074	3	7,074	3	4	4	5
	5,416	-	7,074	3	7,074	3	4	4	5

5 GOVERNANCE COSTS

Accounting and administration	11,904	-	11,318	6	11,318	6	6	-	-
	11,904	-	11,318	6	11,318	6	6	-	-

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

	628,184	-	1,148,424	-	1,148,424	-	-	-	-
	520,240	-	35,220	-	35,220	-	-	-	-
	1,148,424	-	1,183,644	-	1,183,644	-	-	-	-

Lands of Skene is a charity which owns an area of land known as the Lands of Skene. The Guildry Fund, Common Good Fund and Bridge of Don Fund each invested financially in the Lands of Skene and as a result are entitled to recognise a share of the total assets less current liabilities of this charity, being calculated in proportion to the initial amount invested by each, as an investment on their respective Balance Sheets.

7 DEBTORS

Composition from Entering Burgesses Prepayments & accrued income	300	300	-	-	300	-	-	-	-
	1,877	5,735	-	-	5,735	-	-	-	-
	1,877	6,035	-	-	6,035	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds	515,360	-	528,154	643	528,154	643	309	644	310
	515,360	-	528,154	643	528,154	643	309	644	310

The trustees have invested the free reserves of each of the charities in the City of Aberdeen loan funds in order to earn interest for the benefit of each charity. The loan funds is a cash investment and is stated at market value at the Balance Sheet date.

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income	2,053	2,602	-	4	2,602	3	4	4	5
	2,053	2,602	-	4	2,602	3	4	4	5

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds	1,183,644	933,585	-	-	2,117,229	-	-	-	305
Restricted funds	-	-	-	-	-	-	-	-	-
Endowment funds	-	-	-	640	640	-	-	-	-
	1,183,644	933,585	-	640	2,117,229	-	-	640	305
	1,183,644	933,585	-	640	2,117,229	-	-	640	305

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

	John Black's Trust SC018536 Q79123		John Mather SC018537 Q79403		Bedlam Fund SC018538 Q79236	
	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £
	-	-	-	-	-	-
	-	-	-	-	-	-
	159	181	2	2	67	79
	159	181	2	2	67	79
	354	4,587	2	2	21	34
	354	4,587	2	2	21	34
	115	112	-	-	49	49
	115	112	-	-	49	49
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	11,162	6,644	114	114	4,868	4,868
	11,162	6,644	114	114	4,868	4,868

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

4 CHARITABLE ACTIVITIES

Donations and expenditures

5 GOVERNANCE COSTS

Accounting and administration

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds
Restricted funds
Endowment funds

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

	Mary Duthie Williams SC018542 Q79240			W D Watson's Trust SC018543 Q79249			Catherine Rolland SC018544 Q79203/204		
	Total Funds 2010/11 £	Total Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Total Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Total Funds 2011/12 £	Endowment Funds 2011/12 £
Unrestricted Funds									
Restricted Funds									
Total									
2010/11	65	65	-	71	84	-	119	140	-
2011/12	65	65	-	71	84	-	119	140	-
£									

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

15 65 65 - 71 84 - 84 119 140 - 140

15 - - 25 19 - 32 11 140 - 140

15 - - 25 19 - 32 11 140 - 140

40 - - 40 52 - 52 86 - 87

40 - - 40 52 - 52 86 - 87

5 GOVERNANCE COSTS

Accounting and administration

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

40 - - 40 52 - 52 86 - 87

40 - - 40 52 - 52 86 - 87

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

4,003 4,013 4,013 5,175 5,188 5,188 8,685 8,685 8,727 8,727

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds
Restricted funds
Endowment funds

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Alexander Forbes of Monkeu SC018552 Q79243		Miss Eliza S Moir Bequest SC018553 Q79508		Sir Thomas Jeffrey's Gift SC018554 Q79120				
Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
-	-	-	-	-	-	-	-	-
26	30	79	93	89	105	-	-	105
26	30	79	93	89	105	-	-	105
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19	19	57	-	65	-	-	-	65
19	19	57	-	65	-	-	-	65
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,865	1,876	5,725	5,761	6,475	6,475	-	-	6,515
1,865	1,876	5,725	5,761	6,475	6,475	-	-	6,515

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

4 CHARITABLE ACTIVITIES

Donations and expenditures

5 GOVERNANCE COSTS

Accounting and administration

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds
Restricted funds
Endowment funds

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Jean Guild
SC018557
Q79202

Miss Margaret C Hamilton
SC018556
Q79126

Miss Margaret Cumming Innes
SC018555
Q79121

	Miss Margaret Cumming Innes SC018555 Q79121		Miss Margaret C Hamilton SC018556 Q79126		Jean Guild SC018557 Q79202		Total	
	Unrestricted Funds 2011/12	Restricted Funds 2011/12	Unrestricted Funds 2011/12	Restricted Funds 2011/12	Unrestricted Funds 2011/12	Restricted Funds 2011/12	Unrestricted Funds 2011/12	Restricted Funds 2011/12
	£	£	£	£	£	£	£	£
3 INVESTMENT INCOME								
Interest receivable	-	58	-	15	-	15	-	12
Share of lands free revenue	-	58	-	15	-	15	-	12
	<u>49</u>	<u>116</u>	<u>13</u>	<u>30</u>	<u>10</u>	<u>30</u>	<u>10</u>	<u>24</u>
4 CHARITABLE ACTIVITIES								
Donations and expenditures	-	-	-	-	-	-	-	-
	<u>35</u>	<u>36</u>	<u>9</u>	<u>9</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
5 GOVERNANCE COSTS								
Accounting and administration	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6 INVESTMENTS HELD AS FIXED ASSETS								
Investment in Land of Skene:- Market value at 1st April 2010 and 2011 Net investment gains/(losses) on revaluation Market value at 31st March 2011 and 2012	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7 DEBTORS								
Composition from Entering Burgesses Prepayments & accrued income	-	-	-	-	-	-	-	-
	<u>3,557</u>	<u>923</u>	<u>923</u>	<u>923</u>	<u>735</u>	<u>735</u>	<u>740</u>	<u>740</u>
8 INVESTMENTS HELD AS CURRENT ASSETS								
City of Aberdeen loan funds	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9 CREDITORS: Amounts falling due within one year								
Accruals and deferred income	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 ANALYSIS OF NET ASSETS IN FUNDS								
Unrestricted funds	£	£	£	£	£	£	£	£
Restricted funds	-	3,579	-	429	-	429	-	740
Endowment funds	-	-	-	500	-	500	-	-
	<u>-</u>	<u>3,579</u>	<u>-</u>	<u>929</u>	<u>-</u>	<u>929</u>	<u>-</u>	<u>740</u>
11 CONTROLLING INTEREST								
Each charity is under the control of its trustees.	-	-	-	-	-	-	-	-

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

3 INVESTMENT INCOME

Interest receivable

Share of lands free revenue

4 CHARITABLE ACTIVITIES

Donations and expenditures

5 GOVERNANCE COSTS

Accounting and administration

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds

Restricted funds

Endowment funds

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

		C M L Werdmuller		Lady Durrís	
		SC018558		SC018559	
		Restricted	Unrestricted	Restricted	Unrestricted
		Funds	Funds	Funds	Funds
		2011/12	2010/11	2011/12	2011/12
		£	£	£	£
		Q7/9/130		Q79219/220	

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012 Note

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

	218	255	255	61	61
	<u>218</u>	<u>255</u>	<u>255</u>	<u>61</u>	<u>61</u>

4 CHARITABLE ACTIVITIES

Donations and expenditures

	61	98	10	11	11
	<u>61</u>	<u>98</u>	<u>10</u>	<u>11</u>	<u>11</u>

5 GOVERNANCE COSTS

Accounting and administration

	157	157	34	35	35
	<u>157</u>	<u>157</u>	<u>34</u>	<u>35</u>	<u>35</u>

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2010 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2011 and 2012

	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	15,803	15,840	3,792	3,814	3,814
	<u>15,803</u>	<u>15,840</u>	<u>3,792</u>	<u>3,814</u>	<u>3,814</u>

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	61	98	16	23	23
	<u>61</u>	<u>98</u>	<u>16</u>	<u>23</u>	<u>23</u>

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds
Restricted funds
Endowment funds

	98	98	16	23	23
	<u>98</u>	<u>98</u>	<u>16</u>	<u>23</u>	<u>23</u>
		Tangible fixed assets		Tangible fixed assets	
		£	£	£	£
	-	12,492	-	3,791	3,791
	<u>-</u>	<u>12,492</u>	<u>-</u>	<u>3,791</u>	<u>3,791</u>
		Net assets/(liabilities)		Net assets/(liabilities)	
		£		£	
	-	3,250	-	-	-
	<u>-</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total		Total	
		£		£	
	-	15,742	-	3,791	3,791
	<u>-</u>	<u>15,742</u>	<u>-</u>	<u>3,791</u>	<u>3,791</u>

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name Charity number	Old Abdn Soup Kitchen & Dalgarno Coal Fund SC018563 Q79238			George Davidson SC018564 Q79205			James Reid SC018565 Q79227		
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
1 ACCOUNTING POLICIES	-	-	-	-	-	-	-	-	-
Please see attached sheet	-	-	-	-	-	-	-	-	-
2 VOLUNTARY INCOME	-	-	-	-	-	-	-	-	-
Donations and gifts to individuals	-	-	-	-	-	-	-	-	-
3 INVESTMENT INCOME	5	6	-	-	6	1	-	-	1
Interest receivable	-	-	-	-	-	-	-	-	-
Share of Lands Free Revenue	5	6	-	-	6	1	-	-	1
4 CHARITABLE ACTIVITIES	5	-	-	-	5	-	-	-	5
Donations and expenditures	5	-	-	-	5	-	-	-	5
5 GOVERNANCE COSTS	-	-	-	-	-	-	-	-	-
Accounting and administration	-	-	-	-	-	-	-	-	-
6 INVESTMENTS HELD AS FIXED ASSETS	-	-	-	-	-	-	-	-	-
Investment in Land of Skene-	-	-	-	-	-	-	-	-	-
Market value at 1st April 2010 and 2011	-	-	-	-	-	-	-	-	-
Net investment gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-
Market value at 31st March 2011 and 2012	-	-	-	-	-	-	-	-	-
7 DEBTORS	-	-	-	-	-	-	-	-	-
Composition from Entering Burgesses	-	-	-	-	-	-	-	-	-
Prepayments & accrued income	-	-	-	-	-	-	-	-	-
8 INVESTMENTS HELD AS CURRENT ASSETS	350	351	6	-	357	6	45	-	415
City of Aberdeen loan funds	350	351	6	-	357	6	45	-	415
9 CREDITORS: Amounts falling due within one year	5	6	-	-	6	2	3	-	3
Accruals and deferred income	5	6	-	-	6	2	3	-	3
10 ANALYSIS OF NET ASSETS IN FUNDS									
Unrestricted funds	-	-	-	6	6	-	-	6	6
Restricted funds	-	-	-	-	-	-	-	-	-
Endowment funds	-	-	-	-	-	-	-	-	-
	-	-	-	6	6	-	-	6	6
	345	345	-	-	345	6	43	-	43
	345	345	-	-	345	6	43	-	43
11 CONTROLLING INTEREST	-	-	-	-	-	-	-	-	-
Each charity is under the control of its trustees.	-	-	-	-	-	-	-	-	-

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

	Sir Alex Lyon Trust		John Clark		Alexander Webster's Bequest		Total Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £	
	SC018569	SC018570	SC018571	SC018571													
1 ACCOUNTING POLICIES																	
Please see attached sheet																	
2 VOLUNTARY INCOME																	
Donations and gifts to individuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 INVESTMENT INCOME																	
Interest receivable	48	56	-	56	58	68	68	248	291	-	-	-	-	-	-	-	291
Share of Lands Free Revenue	48	56	-	56	58	68	68	248	291	-	-	-	-	-	-	-	291
4 CHARITABLE ACTIVITIES																	
Donations and expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 GOVERNANCE COSTS																	
Accounting and administration	34	-	-	34	42	42	42	179	-	-	-	-	-	-	-	-	180
	34	-	-	34	42	42	42	179	-	-	-	-	-	-	-	-	180
6 INVESTMENTS HELD AS FIXED ASSETS																	
Investment in Land of Skene-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Market value at 1st April 2010 and 2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net investment gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Market value at 31st March 2011 and 2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 DEBTORS																	
Composition from Entering Burgesses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments & accrued income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INVESTMENTS HELD AS CURRENT ASSETS																	
City of Aberdeen loan funds	3,443	3,465	833	3,465	4,222	4,248	4,248	17,954	-	-	-	-	-	-	-	-	18,065
	3,443	3,465	833	3,465	4,222	4,248	4,248	17,954	-	-	-	-	-	-	-	-	18,065
9 CREDITORS: Amounts falling due within one year																	
Accruals and deferred income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 ANALYSIS OF NET ASSETS IN FUNDS																	
Unrestricted funds	-	-	833	833	-	-	-	4,248	-	-	-	4,248	-	-	-	-	4,922
Restricted funds	-	-	2,632	2,632	-	-	-	-	-	-	-	-	-	-	-	-	4,922
Endowment funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,143
	-	-	3,465	3,465	-	-	-	4,248	-	-	-	4,248	-	-	-	-	13,143
	-	-	3,465	3,465	-	-	-	4,248	-	-	-	4,248	-	-	-	-	13,143
11 CONTROLLING INTEREST																	
Each charity is under the control of its trustees.																	

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name Charity number	Sir James Murray's Gift SC018573 Q79119			Robert Anderson Bequest SC018576 Q79124			Former Health Dept Prize Fund SC018577 Q79510			
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Total Funds 2011/12 £
1 ACCOUNTING POLICIES	-	-	-	-	-	-	-	-	-	-
Please see attached sheet	-	-	-	-	-	-	-	-	-	-
2 VOLUNTARY INCOME	-	-	-	-	-	-	-	-	-	-
Donations and gifts to individuals	-	-	-	-	-	-	-	-	-	-
3 INVESTMENT INCOME	107	125	-	1	1	-	1	43	50	50
Interest receivable	-	-	-	-	-	-	-	-	-	-
Share of Lands Free Revenue	107	125	-	1	1	-	1	43	50	50
4 CHARITABLE ACTIVITIES	-	-	-	-	-	-	-	-	-	-
Donations and expenditures	-	-	-	-	-	-	-	-	-	-
5 GOVERNANCE COSTS	77	-	-	-	-	-	-	31	-	31
Accounting and administration	77	-	-	-	-	-	-	31	-	31
6 INVESTMENTS HELD AS FIXED ASSETS	-	-	-	-	-	-	-	-	-	-
Investment in Land of Skene-	-	-	-	-	-	-	-	-	-	-
Market value at 1st April 2010 and 2011	-	-	-	-	-	-	-	-	-	-
Net investment gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-	-
Market value at 31st March 2011 and 2012	-	-	-	-	-	-	-	-	-	-
7 DEBTORS	-	-	-	-	-	-	-	-	-	-
Composition from Entering Burgesses	-	-	-	-	-	-	-	-	-	-
Prepayments & accrued income	-	-	-	-	-	-	-	-	-	-
8 INVESTMENTS HELD AS CURRENT ASSETS	7,728	7,776	71	72	72	3,091	72	3,091	3,110	3,110
City of Aberdeen loan funds	7,728	7,776	71	72	72	3,091	72	3,091	3,110	3,110
9 CREDITORS: Amounts falling due within one year	-	-	-	-	-	-	-	-	-	-
Accruals and deferred income	-	-	-	-	-	-	-	-	-	-
10 ANALYSIS OF NET ASSETS IN FUNDS	-	-	-	-	-	-	-	-	-	-
Unrestricted funds	-	2,776	2,776	-	72	72	-	-	3,010	3,010
Restricted funds	-	5,000	5,000	-	-	-	-	-	-	-
Endowment funds	-	-	-	-	-	-	-	-	100	100
	-	7,776	7,776	-	72	72	-	-	3,110	3,110
11 CONTROLLING INTEREST	-	-	-	-	-	-	-	-	-	-
Each charity is under the control of its trustees.	-	-	-	-	-	-	-	-	-	-

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name Charity number	Bridge of Dee Fund SC021297 Q79012			City of Aberdeen Relay Scheme Charitable Trust SC021305 Q79250			Cowdray Hall & Art Museum Trust SC018574			Total Funds 2011/12 £	Total Funds 2010/11 £	Total Funds 2011/12 £	Total Funds 2011/12 £		
	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £	Unrestricted Funds 2011/12 £					Restricted Funds 2011/12 £	Endowment Funds 2011/12 £
1 ACCOUNTING POLICIES	-	-	-	-	-	-	-	-	-	-	-	-	-		
Please see attached sheet	-	-	-	-	-	-	-	-	-	-	-	-	-		
2 VOLUNTARY INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-		
Donations and gifts to individuals	-	-	-	-	-	-	-	-	-	-	-	-	-		
3 INVESTMENT INCOME	479	562	-	10	12	-	12	-	-	-	-	-	-		
Interest receivable	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Lands Free Revenue	479	562	-	10	12	-	12	-	-	-	-	-	-		
4 CHARITABLE ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-		
Donations and expenditures	-	-	-	3	-	-	5	-	-	-	-	-	-		
5 GOVERNANCE COSTS	345	347	-	7	7	-	7	-	-	-	-	-	-		
Accounting and administration	345	347	-	7	7	-	7	-	-	-	-	-	-		
6 INVESTMENTS HELD AS FIXED ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-		
Investment in Land of Skene-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Market value at 1st April 2010 and 2011	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net investment gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Market value at 31st March 2011 and 2012	-	-	-	-	-	-	-	-	-	-	-	-	-		
7 DEBTORS	-	-	-	-	-	-	-	-	-	-	-	-	-		
Composition from Entering Burgesses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepayments & accrued income	-	-	-	-	-	-	-	-	-	-	-	-	-		
8 INVESTMENTS HELD AS CURRENT ASSETS	34,664	34,879	713	713	715	715	715	715	715	715	715	715	715		
City of Aberdeen loan funds	34,664	34,879	713	713	715	715	715	715	715	715	715	715	715		
9 CREDITORS: Amounts falling due within one year	-	-	-	3	5	5	5	5	5	5	5	5	5		
Accruals and deferred income	-	-	-	3	5	5	5	5	5	5	5	5	5		
10 ANALYSIS OF NET ASSETS IN FUNDS	Tangible fixed assets £	Net assets/(liabilities) £	Total £	Tangible fixed assets £	Net assets/(liabilities) £	Total £	Tangible fixed assets £	Net assets/(liabilities) £	Total £	Tangible fixed assets £	Net assets/(liabilities) £	Total £	Tangible fixed assets £	Net assets/(liabilities) £	Total £
Unrestricted funds	-	34,879	34,879	-	710	710	-	710	710	-	710	710	-	710	710
Restricted funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Endowment funds	-	34,879	34,879	-	710	710	-	710	710	-	710	710	-	710	710
11 CONTROLLING INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Charity name
Charity number

Aberdeen Art Gallery Trusts

	Total		Aberdeen Art Gallery Trusts		Total	
	2010/11 £	2011/12 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
1 ACCOUNTING POLICIES						
Please see attached sheet						
2 VOLUNTARY INCOME						
Donations and gifts to individuals	-	-	-	-	523	523
					523	523
3 INVESTMENT INCOME						
Interest receivable	-	-	-	-	18,382	22,911
Share of Lands Free Revenue	-	-	-	-	(197)	31,134
					18,185	54,045
4 CHARITABLE ACTIVITIES						
Donations and expenditures	-	-	-	-	11,252	-
					11,252	-
5 GOVERNANCE COSTS						
Accounting and administration	-	-	-	-	16,378	-
					16,378	-
6 INVESTMENTS HELD AS FIXED ASSETS						
Investment in Land of Skene-	-	-	-	-	1,099,722	2,010,142
Market value at 1st April 2010 and 2011	-	-	-	-	910,420	61,635
Net investment gains/(losses) on revaluation	-	-	-	-	2,010,142	2,071,777
Market value at 31st March 2011 and 2012						
7 DEBTORS						
Composition from Entering Burgesses	-	-	-	-	300	300
Prepayments & accrued income	-	-	-	-	1,577	5,735
					1,877	6,035
8 INVESTMENTS HELD AS CURRENT ASSETS						
City of Aberdeen loan funds	-	-	-	-	962,100	966,092
					962,100	966,092
9 CREDITORS: Amounts falling due within one year						
Accruals and deferred income	-	-	-	-	2,280	2,945
					2,280	2,945
10 ANALYSIS OF NET ASSETS IN FUNDS						
Unrestricted funds	-	-	-	-	-	3,428,242
Restricted funds	-	-	-	-	29,775	29,775
Endowment funds	-	-	-	-	4,940	4,940
					1,391,180	3,462,957
11 CONTROLLING INTEREST						

Each charity is under the control of its trustees.

1 - Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern

The accounts have been prepared under the going concern concept on the basis that Trustees have considered it and are satisfied that the going concern concept is appropriate.

Recognition of revenue and expenditure

All income and expenditure due to be paid or received in respect of the year ended 31 March 2012 has been provided for within these accounts.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All incoming resources are in relation to unrestricted funds.

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

Resources expended

Liabilities are recognised when the charity has an obligation to make payment to a third party.

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any irrecoverable VAT.

Expenditure is directly attributed to the relevant category in the Statement of Financial Activities where practical. Other expenditure is allocated on a pro-rata basis on the basis of the size of the fund.

1 - Accounting policies (continued)

Resources expended (continued)

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the directors.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Trustees Annual Report.

Endowment funds represent those Assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. These funds are to be used in accordance with the specific restrictions imposed by donors.

Taxation

The Trusts are recognised by HM Revenue and Customs as charities and as a consequence of the tax reliefs available, income is not liable to taxation.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluation and disposals throughout the year.

Trustee Remuneration and Staff Costs

The Trusts have no employees. None of the Trustees received any remuneration for their services, nor were they reimbursed for any expenses during the year.

1 - Accounting policies (continued)

Interest & Management Charges

Interest & Management Charges are not treated as Debtors/Creditors but are treated as adjustments within the balances held by the Aberdeen City Council Loans Fund.

Interest is applied to the charity accounts gross of income tax based on an annual interest rate received from banks on funds invested by Aberdeen City Council on behalf of the charities during the year.

Management charges are 1% of the loans fund held at the start of the year where the balance is over £500.

Stock Policy

Stock consists of goods purchased for distribution to new members on their entry to the Guildry. Stocks are valued at the lower of cost or new realisable value.

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