

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

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**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</u>	<u>136,330</u>
Total Incoming Resources		<u>121,333</u>	<u>136,736</u>
Resources Expended			
Charitable Activities	4	121,082	136,485
Governance Costs	5	<u>251</u>	<u>251</u>
Total Resources expended		<u>121,333</u>	<u>136,736</u>
Net incoming resources before other recognised gains/(losses)		-	-
Other recognised gains/losses			
Gains/(losses) on investment assets	7	<u>20,400</u>	<u>9,000</u>
Net movement in funds		<u>20,400</u>	<u>9,000</u>
Reconciliation of Funds			
Total funds brought forward		<u>1,897,681</u>	<u>1,918,081</u>
Total Funds carried forward		<u>1,918,081</u>	<u>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
		<u>1,893,000</u>	<u>1,902,000</u>
Current Assets			
Debtors	8	36,788	40,718
		<u>36,788</u>	<u>40,718</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-11,707	-15,637
		<u>25,081</u>	<u>25,081</u>
		<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
		<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 Charity number	Lands of Torry SC0221299	
	2011	2012
2 INVESTMENT INCOME		
Interest receivable	<u>348</u>	<u>406</u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Rent from land and buildings	<u>120,985</u>	<u>136,330</u>
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	<u>14,912</u>	<u>16,502</u>
	121,082	133,985
Property maintenance	-	2,500
	<u>121,082</u>	<u>136,485</u>
5 GOVERNANCE COSTS		
Aberdeen City Council	<u>251</u>	<u>251</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 Torry		
Market value at 1st April	1,872,600	1,893,000
Net investment gains	20,400	9,000
Market value at 31st March	<u>1,893,000</u>	<u>1,902,000</u>
Valuation at 31 March 2012 provided by Ryden LLP (Aberdeen).		
8 DEBTORS		
Prepayments & accrued income	<u>36,788</u>	<u>40,718</u>

**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
Charity number

Lands of Skene
SC018533
2010/11 2011/12
£ £

Note

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

33,193 55,766

Resources expended

Charitable Activities

4 26,517 49,093

Governance Costs

5 6,676 6,673

Total Resources expended

33,193 55,766

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

1,300,600 88,050

Reconciliation of Funds

Total funds brought forward

1,570,460 2,871,060

Total Funds carried forward

2,871,060 2,959,110

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>
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>
		<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
Charity number

Lands of Skene
SC018533

2011 2012
£ £

2 INVESTMENT INCOME

Interest receivable	<u>9,253</u>	<u>10,809</u>
---------------------	--------------	---------------

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Rent from land and buildings	<u>23,940</u>	<u>44,957</u>
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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	<u>26,799</u>	<u>4,616</u>
	<u>26,517</u>	<u>49,093</u>

5 GOVERNANCE COSTS

Aberdeen City Council	<u>6,676</u>	<u>6,673</u>
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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
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
Charity number

Lands of Skene
SC018533
2011 2012
£ £

8 DEBTORS

Prepayments & Accrued income

8,978 13,973

9 CREDITORS

Amounts Falling due within one year:
Accruals and deferred income

612 612

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £
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>933,743</u>	<u>962,618</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>933,743</u>	<u>962,618</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 at 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	SC025063 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	788,962	800,741	
Historical cost at 31 st March	527,919	527,919	
UK listed investments are represented by:-			
Fixed interest securities	35,405	40,648	
Investment trusts and unit trusts	753,557	760,093	
	788,962	800,741	
6 DEBTORS			
Prepayments & accrued income	2,640	-	
7 CURRENT ASSETS INVESTMENTS			
City of Aberdeen loan funds	142,141	161,877	
<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		161,877	161,877
	800,741	161,877	962,618
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 For prize to best pupil or pupils in French or German at High school for Girls
8	Lucy Cruickshank Prize Fund	
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 For paying or supplementing the expenses of pupils of Aberdeen Grammar School
20	Kenneth MacIntosh Bequest	Who might otherwise be unable to afford the cost of school trips For purchase of books on Physical Science and Astronomy at Aberdeen Grammar School
21	Dr Charles McLeod Trust	For bursary to pupil of merit at Culter School undertaking a secondary course
22	William Meston Bursary Fund	For prize in all-round excellence to pupil in senior classes at Ashley Road School
23	Lizzie L Milne Prize Fund	
24	Murray Pictures Prize Fund	For Essays on Art
25	Pr & Inter Schools Sports Fund	General use in relation to Sport For prize to best pupil in commercial subjects at Aberdeen Grammar School
26	J M Robertson Memorial Prize Fund	
27	Miss H Shepherd Bequest	For annual award to the head boy and head girl at Torry Academy For prize or prizes for proficiency in art or handicrafts at Ashley Road School
28	Miss M S Smith Prize Fund	
29	St Fittick Rotary Club Prize	For prizes to pupils at Torry Secondary School For the three best reciters of a Scottish poem at Cults Primary school, Cults Academy
30	Mary Thomson Scots Poetry Prize	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 (appointed 3 May 2012)
Councillor Marie Boulton	Councillor Neil MacGregor (appointed 3 May 2012)
Councillor David Cameron (appointed 3 May 2012)	Councillor M. Tauqeer Malik (appointed 3 May 2012)
Councillor Scott Carle (appointed 3 May 2012)	Councillor Aileen Malone
Councillor Neil Cooney	Councillor Andrew May
Councillor John Corall	Councillor Callum McCaig
Councillor Bill Cormie	Councillor Ramsay Milne (appointed 3 May 2012)
Councillor Barney Crockett	Councillor Jean Morrison MBE (appointed 3 May 2012)
Councillor Steve Delaney (appointed 3 May 2012)	Councillor Nathan Morrison (appointed 3 May 2012)
Councillor Graham Dickson (appointed 3 May 2012)	Councillor Jim Noble
Councillor Alan Donnelly	Councillor John Reynolds
Councillor Jackie Dunbar	Councillor Gill Samarai (appointed 3 May 2012)
Councillor Lesley Dunbar (appointed 3 May 2012)	Councillor Jennifer Stewart
Councillor Andrew Finlayson (appointed 3 May 2012)	Councillor Sandy Stuart (appointed 3 May 2012)
Councillor Fraser Forsyth (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' Hoster (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 Goval	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		1,550,681	2,066,138	-	2,066,138
	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	1,148,424			1,183,644
	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
		9	10		-	10
Resources expended						
Charitable activities						
Governance costs	4	3	4		-	4
	5	6	6		-	6
		9	10		-	10
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						
		640	-		640	640
Total funds carried forward						
		640	-		640	640

BALANCE SHEET AS AT 31 MARCH

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

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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 Q79254	Endowment Funds 2011/12 £	Total Funds 2011/12 £
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	4	5		-	5
Governance costs	5	-	-		-	-
Total resources expended		4	5		-	5
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		305	305		-	305
Total funds carried forward		305	305		-	305

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	309	310
Cash at bank - Guildry Investment Account		-	-
Total current assets		309	310
Liabilities			
Creditors: Amounts falling due within one year	9	(4)	(5)
Net current assets/(liabilities)		305	305
Net asset/(liabilities)		305	305
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		305	305
Revaluation reserve		-	-
Total unrestricted funds		305	305
Total charity funds		305	305

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Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

John Black's Trust
SC018536

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 Q79123	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	159	181		-	181
Total incoming resources		159	181		-	181
Resources expended						
Charitable activities	4	354	4,587		-	4,587
Governance costs	5	115	112		-	112
Total resources expended		469	4,699		-	4,699
Net incoming/(outgoing) resources before other recognised gains and losses		(310)	(4,518)		-	(4,518)
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		(310)	(4,518)		-	(4,518)
Reconciliation of funds						
Total funds brought forward		11,472	11,162		-	11,162
Total funds carried forward		11,162	6,644		-	6,644

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	11,162	6,644
Cash at bank - Guildry Investment Account		-	-
Total current assets		11,162	6,644
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		11,162	6,644
Net asset/(liabilities)		11,162	6,644
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		11,162	6,644
Revaluation reserve		-	-
Total unrestricted funds		11,162	6,644
Total charity funds		11,162	6,644

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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 Mather
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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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	-	-
		<u>-</u>	<u>-</u>
Total fixed assets			
Current assets			
Stocks and work-in-progress		-	-
Debtors	7	-	-
Investments - City of Aberdeen Loans Fund	8	436	437
Cash at bank - Guildry Investment Account		-	-
		<u>436</u>	<u>437</u>
Total current assets			
Liabilities			
Creditors: Amounts falling due within one year	9	(6)	(7)
		<u>430</u>	<u>430</u>
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		-	-
		<u>430</u>	<u>430</u>
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 Funds	Restricted Funds	Endowment Funds	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>-</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>-</u>	<u>778</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>300</u>	<u>483</u>		<u>-</u>	<u>483</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-		-	-
Net movement in funds		<u>300</u>	<u>483</u>		<u>-</u>	<u>483</u>
Reconciliation of funds						
Total funds brought forward		<u>77,540</u>	<u>77,840</u>		<u>-</u>	<u>77,840</u>
Total funds carried forward		<u>77,840</u>	<u>78,323</u>		<u>-</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>	<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>	<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>	<u>78,323</u>
Net asset/(liabilities)		<u>77,840</u>			<u>78,323</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>	<u>78,323</u>
Total charity funds		<u>77,840</u>			<u>78,323</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
Total incoming resources		<u>72</u>	<u>84</u>			<u>84</u>
Resources expended						
Charitable activities	4	-	-			-
Governance costs	5	52	52			52
Total resources expended		<u>52</u>	<u>52</u>			<u>52</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>20</u>	<u>32</u>			<u>32</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-			-
Net movement in funds		<u>20</u>	<u>32</u>			<u>32</u>
Reconciliation of funds						
Total funds brought forward		<u>5,165</u>	5,185			<u>5,185</u>
Total funds carried forward		<u>5,185</u>	<u>5,217</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>

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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 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79240		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	55	65		-	65
		<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
		<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		-	-		-	-
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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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
		<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
		<u>71</u>	<u>84</u>		<u>-</u>	<u>84</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		<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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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
		119	140		-	140
Total incoming resources						
Resources expended						
Charitable activities	4	11	18		-	18
Governance costs	5	86	87		-	87
		97	105		-	105
Total resources expended						
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	-	-
		-	-
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		-	-
		8,685	8,727
Liabilities			
Creditors: Amounts falling due within one year	9	(11)	(18)
		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		-	-
		8,674	8,709
Total charity funds			
		8,674	8,709

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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

**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>-</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>343</u>	<u>343</u>		<u>-</u>	<u>343</u>
Total funds carried forward		<u>343</u>	<u>343</u>		<u>-</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	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
		2010/11	2011/12	2011/12	2011/12	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>
Resources expended						
Charitable activities	4	1	1		-	1
Governance costs	5	-	-		-	-
		<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>53</u>	3	50	-	<u>53</u>
Total funds carried forward		<u>53</u>	3	50	-	<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

	Note		
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 Q79128	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-			-
Investment Income	3	4	5			5
Total incoming resources		<u>4</u>	<u>5</u>			<u>-</u> <u>5</u>
Resources expended						
Charitable activities	4	-	-			-
Governance costs	5	-	-			-
Total resources expended		<u>-</u>	<u>-</u>			<u>-</u> <u>-</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>4</u>	<u>5</u>			<u>-</u> <u>5</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-			-
Net movement in funds		<u>4</u>	<u>5</u>			<u>-</u> <u>5</u>
Reconciliation of funds						
Total funds brought forward		<u>319</u>	<u>323</u>			<u>-</u> <u>323</u>
Total funds carried forward		<u>323</u>	<u>328</u>			<u>-</u> <u>328</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	323	328
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>323</u>	<u>328</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>323</u>	<u>328</u>
Net asset/(liabilities)		<u>323</u>	<u>328</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		323	328
Revaluation reserve		-	-
Total unrestricted funds		<u>323</u>	<u>328</u>
Total charity funds		<u>323</u>	<u>328</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		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>-</u>
Total incoming resources						<u>556</u>
Resources expended						
Charitable activities	4	5,171	-			-
Governance costs	5	393	343			343
		<u>5,564</u>	<u>343</u>			<u>-</u>
Total resources expended						<u>343</u>
Net incoming/(outgoing) resources before other recognised gains and losses						
		<u>(5,018)</u>	<u>213</u>			<u>-</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets						
		-	-			-
Net movement in funds		<u>(5,018)</u>	<u>213</u>			<u>-</u>
Reconciliation of funds						
Total funds brought forward		<u>39,345</u>	<u>34,127</u>	<u>200</u>	<u>-</u>	<u>34,327</u>
Total funds carried forward		<u>34,327</u>	<u>34,340</u>	<u>200</u>	<u>-</u>	<u>34,540</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	34,327				34,540
Cash at bank - Guildry Investment Account		-				-
		<u>34,327</u>				<u>34,540</u>
Total current assets						<u>34,540</u>
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
Net current assets/(liabilities)		<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		-				-
Total unrestricted funds		<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	Unrestricted	Restricted	Endowment	Total Funds
		2010/11	2011/12	2011/12	2011/12	2011/12
		£	£	£	£	£
				Q79011		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-			-
Investment Income	3	1,797	15,550			15,550
		<u>1,797</u>	<u>15,550</u>			<u>15,550</u>
Resources expended						
Charitable activities	4	-	-			-
Governance costs	5	1,357	1,362			1,362
		<u>1,357</u>	<u>1,362</u>			<u>1,362</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>440</u>	<u>14,188</u>			<u>14,188</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		390,180	26,415			26,415
Net movement in funds		<u>390,620</u>	<u>40,603</u>			<u>40,603</u>
Reconciliation of funds						
Total funds brought forward		135,748	526,368			526,368
Total funds carried forward		<u>526,368</u>	<u>566,971</u>			<u>566,971</u>

BALANCE SHEET AS AT 31 MARCH

	<u>Note</u>		
Fixed assets			
Investments	6	861,718	888,133
Total fixed assets		<u>861,718</u>	<u>888,133</u>
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		<u>136,188</u>	<u>150,376</u>
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		<u>136,188</u>	<u>150,376</u>
Net asset/(liabilities)		<u>997,906</u>	<u>1,038,509</u>
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		<u>997,906</u>	<u>1,038,509</u>
Total charity funds		<u>997,906</u>	<u>1,038,509</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

**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>	<u>1,676</u>		<u>200</u>	<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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Name - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

Charity name
Charity number

Miss Eliza S Moir Bequest

SC018553

Restricted

Funds

2011/12

£

Q79508

	Note	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	79	93			93
Total incoming resources		<u>79</u>	<u>93</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>57</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>22</u>	<u>36</u>			<u>36</u>
Other recognised gains/(losses)						
Gains/(losses) on investment assets		-	-			-
Net movement in funds		<u>22</u>	<u>36</u>			<u>36</u>
Reconciliation of funds						
Total funds brought forward		<u>5,703</u>	<u>5,725</u>			<u>5,725</u>
Total funds carried forward		<u>5,725</u>	<u>5,761</u>			<u>5,761</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	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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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>	1,475	5,000		<u>-</u> <u>6,475</u>
Total funds carried forward		<u>6,475</u>	1,515	6,475		<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>

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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 £
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

	Note		
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)		3,557	3,579
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		3,557	3,579

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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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

**Jean Guild
SC018557**

Endowment
Funds
2011/12
£

**Total
Funds
2010/11
£**

Unrestricted
Funds
2011/12
£

Q79202

	Note				
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

	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	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 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	218	255		-	255
Total incoming resources		218	255		-	255
Resources expended						
Charitable activities	4	61	98		-	98
Governance costs	5	157	157		-	157
Total resources expended		218	255		-	255
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		15,742	12,492	3,250	-	15,742
Total funds carried forward		15,742	12,492	3,250	-	15,742

BALANCE SHEET AS AT 31 MARCH

Fixed assets			
Investments	6	-	-
Total fixed assets		-	-
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		15,803	15,840
Liabilities			
Creditors: Amounts falling due within one year	9	(61)	(98)
Net current assets/(liabilities)		15,742	15,742
Net asset/(liabilities)		15,742	15,742
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		12,492	12,492
Total charity funds		15,742	15,742

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

**Lady Durris
SC018559**

		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
				Q79219/220		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	52	61		-	61
		<u>52</u>	<u>61</u>		<u>-</u>	<u>61</u>
Total incoming resources						
Resources expended						
Charitable activities	4	10	11		-	11
Governance costs	5	34	35		-	35
		<u>44</u>	<u>46</u>		<u>-</u>	<u>46</u>
Total resources expended						
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

	<u>Note</u>				
Fixed assets					
Investments	6	-			-
		<u>-</u>			<u>-</u>
Total fixed assets					
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		-			-
		<u>3,792</u>			<u>3,814</u>
Total current assets					
Liabilities					
Creditors: Amounts falling due within one year	9	(16)			(23)
		<u>3,776</u>			<u>3,791</u>
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		-			-
		<u>3,776</u>			<u>3,791</u>
Total unrestricted funds					
		<u>3,776</u>			<u>3,791</u>
Total charity funds					
		<u>3,776</u>			<u>3,791</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

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
Total incoming resources	8	8	-	-	8
Resources expended					
Charitable Activities	4	-	-	-	-
Governance Costs	5	-	-	-	-
Total resources expended	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains and losses	8	8	-	-	8
Other recognised gains/(losses)					
Gains/losses on investment assets	-	-	-	-	-
Net movement in funds	8	8	-	-	8
Reconciliation of Funds					
Total funds brought forward	183	191	-	-	191
Total funds carried forward	191	199	-	-	199

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	191	199
Cash at bank - Guildry Investment Account		-	-
Total current assets		191	199
Liabilities			
Creditors: Amounts falling due within one year	9	-	-
Net current assets/(liabilities)		191	199
Net asset/(liabilities)		191	199
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		191	199
Revaluation reserve		-	-
Total unrestricted funds		191	199
Total charity funds		191	199

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

Families of Fishermen & Seamen Lost at Sea

SC018562

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79248	Endowment Funds 2011/12 £	Total Funds 2011/12 £
<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		<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>345</u>	<u>345</u>	<u>-</u>	<u>345</u>
Total funds carried forward		<u>345</u>	<u>345</u>	<u>-</u>	<u>345</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	350	351
Cash at bank - Guildry Investment Account		-	-
Total current assets		<u>350</u>	<u>351</u>
Liabilities			
Creditors: Amounts falling due within one year	9	(5)	(6)
Net current assets/(liabilities)		<u>345</u>	<u>345</u>
Net asset/(liabilities)		<u>345</u>	<u>345</u>
The funds of the charity			
Endowment funds		-	-
Restricted income funds		-	-
Unrestricted income funds:			
Unrestricted funds		345	345
Revaluation reserve		-	-
Total unrestricted funds		<u>345</u>	<u>345</u>
Total charity funds		<u>345</u>	<u>345</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

**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

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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 £
<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>43</u>	<u>43</u>	<u>-</u>	<u>43</u>
Total funds carried forward		<u>43</u>	<u>43</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>

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 John Anderson
SC018566**

	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79125	Endowment Funds 2011/12 £	Total Funds 2011/12 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	-	-		-	-
Investment Income	22	25		-	25
Total incoming resources	<u>22</u>	<u>25</u>		<u>-</u>	<u>25</u>
Resources expended					
Charitable Activities	6	9		-	9
Governance Costs	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					
	-	-		-	-
Other recognised gains/(losses)					
Gains/losses on investment assets					
	-	-		-	-
Net movement in funds					
	-	-		-	-
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

	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	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>	<u>393</u>	<u>-</u>	<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						
		<u>32,545</u>	32,545		-	<u>32,545</u>
Total funds carried forward						
		<u>32,545</u>	32,545		-	<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>

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**

		Sir Alex Lyon Trust				
		SC018569				
		Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79122	Endowment Funds 2011/12 £	Total Funds 2011/12 £
		Charity name				
		Charity number				
		Note				
Incoming Resources						
Incoming resources from generated funds						
	2	-	-	-	-	
	3	48	56	-	56	
		48	56	-	56	
Resources expended						
Charitable Activities						
	4	-	-	-	-	
Governance Costs						
	5	34	34	-	34	
		34	34	-	34	
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						
		3,429	811	2,632	-	
Total funds carried forward						
		3,443	833	2,632	-	
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	3,443	-	-	3,465	
Cash at bank - Guildry Investment Account						
		-	-	-	-	
		3,443	-	-	3,465	
Liabilities						
Creditors: Amounts falling due within one year						
	9	-	-	-	-	
Net current assets/(liabilities)						
		3,443	-	-	3,465	
Net asset/(liabilities)						
		3,443	-	-	3,465	
The funds of the charity						
Endowment funds						
		-	-	-	-	
Restricted income funds						
		2,632	-	-	2,632	
Unrestricted income funds:						
Unrestricted funds						
		811	-	-	833	
Revaluation reserve						
		-	-	-	-	
		811	-	-	833	
Total charity funds						
		3,443	-	-	3,465	
		-	-	-	-	

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		58	68		-	68
Resources expended						
Charitable Activities	4	-	-		-	-
Governance Costs	5	42	42		-	42
Total resources expended		42	42		-	42
Net incoming/(outgoing) resources before other recognised gains and losses		16	26		-	26
Other recognised gains/(losses)						
Gains/losses on investment assets		-	-		-	-
Net movement in funds		16	26		-	26
Reconciliation of Funds						
Total funds brought forward		4,206	4,222		-	4,222
Total funds carried forward		4,222	4,248		-	4,248
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	4,222				4,248
Cash at bank - Guildry Investment Account		-				-
Total current assets		4,222				4,248
Liabilities						
Creditors: Amounts falling due within one year	9	-				-
Net current assets/(liabilities)		4,222				4,248
Net asset/(liabilities)		4,222				4,248
The funds of the charity						
Endowment funds		-				-
Restricted income funds		-				-
Unrestricted income funds:						
Unrestricted funds		4,222				4,248
Revaluation reserve		-				-
Total unrestricted funds		4,222				4,248
Total charity funds		4,222				4,248

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 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79118	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>				
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>	<u>4,811</u>	<u>13,143</u>	<u>-</u>
Total funds carried forward		<u>17,954</u>	<u>4,922</u>	<u>13,143</u>	<u>-</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	17,954			18,065
Cash at bank - Guildry Investment Account		-			-
Total current assets		<u>17,954</u>			<u>18,065</u>
Liabilities					
Creditors: Amounts falling due within one year	9	-			-
Net current assets/(liabilities)		<u>17,954</u>			<u>18,065</u>
Net asset/(liabilities)		<u>17,954</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>4,922</u>
Total charity funds		<u>17,954</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	7,698	2,728	5,000	-	7,728
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>

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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

**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

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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 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £ Q79510	Endowment Funds 2011/12 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2	-	-		-	-
Investment Income	3	43	50		-	50
		<u>43</u>	<u>50</u>		<u>-</u>	<u>50</u>
Resources expended						
Charitable Activities						
Charitable Activities	4	-	-		-	-
Governance Costs	5	31	31		-	31
		<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>				<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>

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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 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	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

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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

**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		-				-

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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	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>

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Name - Trustee

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

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

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals	520	802	-	802	-	-	-	-	-	-	-	-	-	-
	<u>520</u>	<u>802</u>	<u>-</u>	<u>802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

3 INVESTMENT INCOME

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

4 CHARITABLE ACTIVITIES

Donations and expenditures	5,416	-	-	7,074	3	-	-	-	4	4	-	-	-	5
	<u>5,416</u>	<u>-</u>	<u>-</u>	<u>7,074</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>

5 GOVERNANCE COSTS

Accounting and administration	11,904	-	-	11,318	6	-	-	-	6	-	-	-	-	-
	<u>11,904</u>	<u>-</u>	<u>-</u>	<u>11,318</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</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	628,184	-	-	1,148,424	-	-	-	-	-	-	-	-	-	-
Net investment gains/(losses) on revaluation	520,240	-	-	35,220	-	-	-	-	-	-	-	-	-	-
Market value at 31st March 2011 and 2012	<u>1,148,424</u>	<u>-</u>	<u>-</u>	<u>1,183,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	300	300	-	300	-	-	-	-	-	-	-	-	-	-
Prepayments & accrued income	1,577	5,735	-	5,735	-	-	-	-	-	-	-	-	-	-
	<u>1,877</u>	<u>6,035</u>	<u>-</u>	<u>6,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds	515,360	-	-	528,154	643	-	-	-	644	309	-	-	-	310
	<u>515,360</u>	<u>-</u>	<u>-</u>	<u>528,154</u>	<u>643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>644</u>	<u>309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310</u>

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	-	2,602	3	4	-	-	4	4	5	-	-	5
	<u>2,053</u>	<u>2,602</u>	<u>-</u>	<u>2,602</u>	<u>3</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>

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
	£	£	£	£	£	£	£	£	£
Unrestricted funds	1,183,644	933,585	2,117,229	-	-	-	-	305	305
Restricted funds	-	-	-	-	-	-	-	-	-
Endowment funds	-	-	-	-	640	640	-	-	-
	<u>1,183,644</u>	<u>933,585</u>	<u>2,117,229</u>	<u>-</u>	<u>640</u>	<u>640</u>	<u>-</u>	<u>305</u>	<u>305</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	John Black's Trust SC018536				John Mather SC018537				Bedlam Fund SC018538						
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12	Endowment Funds 2011/12 £	Total Funds 2011/12 £
			Q79123				Q79403					Q79236			
Note															
NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012															
1 ACCOUNTING POLICIES															
Please see attached sheet															
2 VOLUNTARY INCOME															
Donations and gifts to individuals	-	-	-	-	-	-	-	-	-	3	4	-	-	4	
	-	-	-	-	-	-	-	-	-	3	4	-	-	4	
3 INVESTMENT INCOME															
Interest receivable	159	181	-	181	2	2	-	-	2	67	79	-	-	79	
Share of lands free revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	159	181	-	181	2	2	-	-	2	67	79	-	-	79	
4 CHARITABLE ACTIVITIES															
Donations and expenditures	354	-	-	4,587	2	-	-	-	2	21	-	-	-	34	
	354	-	-	4,587	2	-	-	-	2	21	-	-	-	34	
5 GOVERNANCE COSTS															
Accounting and administration	115	-	-	112	-	-	-	-	-	49	-	-	-	49	
	115	-	-	112	-	-	-	-	-	49	-	-	-	49	
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	11,162	-	-	6,644	114	-	-	-	114	4,855	-	-	-	4,868	
	11,162	-	-	6,644	114	-	-	-	114	4,855	-	-	-	4,868	
9 CREDITORS: Amounts falling due within one year															
Accruals and deferred income	-	-	-	-	2	2	-	-	2	1	14	-	-	14	
	-	-	-	-	2	2	-	-	2	1	14	-	-	14	
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 £			
Unrestricted funds	-	6,644	6,644	-	112	112	-	4,854	4,854	-	4,854	4,854			
Restricted funds	-	-	-	-	-	-	-	-	-	-	-	-			
Endowment funds	-	-	-	-	-	-	-	-	-	-	-	-			
	-	6,644	6,644	-	112	112	-	4,854	4,854	-	4,854	4,854			
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	Dr Robert Beveridge SC018539				Aberdeen Shipwrecked Seamen's Fund SC018540				Mrs Henrietta Wood SC018541				
	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 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2011/12 £
			Q79409				Q79247					Q79509	
Note													
NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012													
1 ACCOUNTING POLICIES													
Please see attached sheet													
2 VOLUNTARY INCOME													
Donations and gifts to individuals													
	-	-	-	-	-	-	-	-	-	-	-	-	-
3 INVESTMENT INCOME													
Interest receivable													
	6	7	-	7	1,075	1,261	-	1,261	72	84	-	84	
Share of lands free revenue													
	-	-	-	-	-	-	-	-	-	-	-	-	
	<u>6</u>	<u>7</u>	<u>-</u>	<u>7</u>	<u>1,075</u>	<u>1,261</u>	<u>-</u>	<u>1,261</u>	<u>72</u>	<u>84</u>	<u>-</u>	<u>84</u>	
4 CHARITABLE ACTIVITIES													
Donations and expenditures													
	6	-	-	7	-	-	-	-	-	-	-	-	
	<u>6</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
5 GOVERNANCE COSTS													
Accounting and administration													
	-	-	-	-	775	-	-	778	52	-	-	52	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>775</u>	<u>-</u>	<u>-</u>	<u>778</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>52</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>	<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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
8 INVESTMENTS HELD AS CURRENT ASSETS													
City of Aberdeen loan funds													
	436	-	-	437	77,840	-	-	78,323	5,185	-	-	5,217	
	<u>436</u>	<u>-</u>	<u>-</u>	<u>437</u>	<u>77,840</u>	<u>-</u>	<u>-</u>	<u>78,323</u>	<u>5,185</u>	<u>-</u>	<u>-</u>	<u>5,217</u>	
9 CREDITORS: Amounts falling due within one year													
Accruals and deferred income													
	6	7	-	7	-	-	-	-	-	-	-	-	
	<u>6</u>	<u>7</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
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 £	
Unrestricted funds													
		-	430	430		-	78,323	78,323		-	5,217	5,217	
Restricted funds													
		-	-	-		-	-	-		-	-	-	
Endowment funds													
		-	-	-		-	-	-		-	-	-	
		<u>-</u>	<u>430</u>	<u>430</u>		<u>-</u>	<u>78,323</u>	<u>78,323</u>		<u>-</u>	<u>5,217</u>	<u>5,217</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

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

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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

	55	65	-	65	71	84	-	84	119	140	-	140
	-	-	-	-	-	-	-	-	-	-	-	-
	55	65	-	65	71	84	-	84	119	140	-	140

4 CHARITABLE ACTIVITIES

Donations and expenditures

	15	-	-	25	19	-	-	32	11	-	-	18
	15	-	-	25	19	-	-	32	11	-	-	18

5 GOVERNANCE COSTS

Accounting and administration

	40	-	-	40	52	-	-	52	86	-	-	87
	40	-	-	40	52	-	-	52	86	-	-	87

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

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

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	15	25	-	25	19	32	-	32	11	18	-	18
	15	25	-	25	19	32	-	32	11	18	-	18

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 £
Unrestricted funds	-	2,988	2,988	-	2,156	2,156	-	8,709	8,709
Restricted funds	-	-	-	-	-	-	-	-	-
Endowment funds	-	1,000	1,000	-	3,000	3,000	-	-	-
	-	3,988	3,988	-	5,156	5,156	-	8,709	8,709

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

	George Ogilvie SC018545				Mollison Fund SC018546				Lt Col Charles M MacQuibban Memorial Fund SC018547				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2010/11 £	2011/12 £	2011/12	2011/12 £	2010/11 £	2011/12 £	2011/12	2011/12 £	2010/11 £	2011/12 £	2011/12	2011/12 £	2010/11 £
			Q79402				Q79507					Q79251	

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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

	5	6	-	6	1	1	-	1	21	25	-	25
	-	-	-	-	-	-	-	-	-	-	-	-
	5	6	-	6	1	1	-	1	21	25	-	25

4 CHARITABLE ACTIVITIES

Donations and expenditures

	5	-	-	6	1	-	-	1	6	-	-	10
	5	-	-	6	1	-	-	1	6	-	-	10

5 GOVERNANCE COSTS

Accounting and administration

	-	-	-	-	-	-	-	-	15	-	-	15
	-	-	-	-	-	-	-	-	15	-	-	15

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

	348	-	-	349	95	-	-	96	1,545	-	-	1,556
	348	-	-	349	95	-	-	96	1,545	-	-	1,556

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	5	6	-	6	42	43	-	43	14	25	-	25
	5	6	-	6	42	43	-	43	14	25	-	25

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 £
Unrestricted funds	-	343	343	-	3	3	-	1,531	1,531
Restricted funds	-	-	-	-	50	50	-	-	-
Endowment funds	-	-	-	-	-	-	-	-	-
	-	343	343	-	53	53	-	1,531	1,531

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

	Mrs Harvey Loutit SC018548				Captain Harvey Loutit SC018549				Bridge of Don Fund SC018551				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2010/11	2011/12	2011/12	2011/12	2010/11	2011/12	2011/12	2011/12	2010/11	2011/12	2011/12	2011/12	2011/12
	£	£	£	£	£	£	£	£	£	£	£	£	£
			Q79128				Q79127				Q79011		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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	5	-	5	546	556	-	556	1,882	2,206	-	2,206
	-	-	-	-	-	-	-	-	(85)	13,344	-	13,344
	4	5	-	5	546	556	-	556	1,797	15,550	-	15,550

4 CHARITABLE ACTIVITIES

Donations and expenditures

	-	-	-	-	5,171	-	-	-	-	-	-	-	-
	-	-	-	-	5,171	-	-	-	-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

	-	-	-	-	393	-	-	343	1,357	-	-	-	1,362
	-	-	-	-	393	-	-	343	1,357	-	-	-	1,362

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

	-	-	-	-	-	-	-	-	471,538	-	-	-	861,718
	-	-	-	-	-	-	-	-	390,180	-	-	-	26,415
	-	-	-	-	-	-	-	-	861,718	-	-	-	888,133

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	323			328	34,327			34,540	136,188				150,376
	323			328	34,327			34,540	136,188				150,376

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-

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
	£	£	£	£	£	£	£	£	£
Unrestricted funds	-	328	328	-	34,340	34,340	888,133	150,376	1,038,509
Restricted funds	-	-	-	-	200	200	-	-	-
Endowment funds	-	-	-	-	-	-	-	-	-
	-	328	328	-	34,540	34,540	888,133	150,376	1,038,509

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 Morkeu SC018552				Miss Eliza S Moir Bequest SC018553				Sir Thomas Jaffrey's Gift SC018554				
	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2010/11 £	2011/12 £	2011/12 £	2011/12 £	2010/11 £	2011/12 £	2011/12 £	2011/12 £	2010/11 £	2010/11 £	2011/12 £	2011/12 £	2011/12 £
			Q79243				Q79508				Q79120		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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

	26	30	-	30	79	93	-	93	89	105	-	105
	-	-	-	-	-	-	-	-	-	-	-	-
	26	30	-	30	79	93	-	93	89	105	-	105

4 CHARITABLE ACTIVITIES

Donations and expenditures

	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

	19	-	-	19	57	-	-	57	65	-	-	65
	19	-	-	19	57	-	-	57	65	-	-	65

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

	1,865	-	-	1,876	5,725	-	-	5,761	6,475	-	-	6,515
	1,865	-	-	1,876	5,725	-	-	5,761	6,475	-	-	6,515

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

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
	£	£	£	£	£	£	£	£	£
Unrestricted funds	-	1,676	1,676	-	5,761	5,761	-	1,515	1,515
Restricted funds	-	-	-	-	-	-	-	5,000	5,000
Endowment funds	-	200	200	-	-	-	-	-	-
	-	1,876	1,876	-	5,761	5,761	-	6,515	6,515

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

	Miss Margaret Cumming Innes SC018555				Miss Margaret C Hamilton SC018556				Jean Guild SC018557			
	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 2010/11 £	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Endowment Funds 2011/12 £
			Q79121				Q79126				Q79202	

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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

	49	58	-	58	13	15	-	15	10	12	-	12
	-	-	-	-	-	-	-	-	-	-	-	-
	49	58	-	58	13	15	-	15	10	12	-	12

4 CHARITABLE ACTIVITIES

Donations and expenditures

	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

	35	-	-	36	9	-	-	9	7	-	-	7
	35	-	-	36	9	-	-	9	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

City of Aberdeen loan funds

	3,557	-	-	3,579	923	-	-	929	735	-	-	740
	3,557	-	-	3,579	923	-	-	929	735	-	-	740

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

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 £
Unrestricted funds	-	3,579	3,579	-	429	429	-	740	740
Restricted funds	-	-	-	-	500	500	-	-	-
Endowment funds	-	-	-	-	-	-	-	-	-
	-	3,579	3,579	-	929	929	-	740	740

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

Total Funds 2010/11 £	C M L Werdmuller SC018558				Total Funds 2010/11 £	Lady Durriss SC018559				Total Funds 2011/12 £
	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 £	
		Q79130					Q79219/220			

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2012

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	52	61	-	61
-	-	-	-	-	-	-	-
218	255	-	255	52	61	-	61

4 CHARITABLE ACTIVITIES

Donations and expenditures

61	-	-	98	10	-	-	11
61	-	-	98	10	-	-	11

5 GOVERNANCE COSTS

Accounting and administration

157	-	-	157	34	-	-	35
157	-	-	157	34	-	-	35

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

15,803	-	-	15,840	3,792	-	-	3,814
15,803	-	-	15,840	3,792	-	-	3,814

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

61	98	-	98	16	23	-	23
61	98	-	98	16	23	-	23

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Tangible fixed assets £	Net assets/ (liabilities) £	Total £
Unrestricted funds	-	12,492	12,492	-	3,791	3,791
Restricted funds	-	3,250	3,250	-	-	-
Endowment funds	-	-	-	-	-	-
	-	15,742	15,742	-	3,791	3,791

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	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds					
2010/11	2011/12	2011/12	2011/12	2010/11	2011/12	2011/12	2011/12	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12					
£	£	£	£	£	£	£	£	£	£	£	£	£	£					
		SC018569						SC018570					SC018571					
		Q79122						Q79502					Q79118					
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					
	-	-	-	-	-	-	-	-	-	-	-	-	-					
	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	179	-	-	-	180					
	34	-	-	34	42	-	-	42	179	-	-	-	180					
6 INVESTMENTS HELD AS FIXED ASSETS	Investment in Land of Skene:-																	
	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-					
7 DEBTORS	Composition from Entering Burgesses																	
	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-					
8 INVESTMENTS HELD AS CURRENT ASSETS	City of Aberdeen loan funds																	
	3,443	-	-	3,465	4,222	-	-	4,248	17,954	-	-	-	18,065					
	3,443	-	-	3,465	4,222	-	-	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	Tangible fixed assets			Net assets/(liabilities)			Total			Tangible fixed assets			Net assets/(liabilities)			Total		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Unrestricted funds	-	-	833	833	-	-	4,248	4,248	-	-	-	-	4,922	4,922	-	-	4,922	
Restricted funds	-	-	2,632	2,632	-	-	-	-	-	-	-	-	13,143	13,143	-	-	13,143	
Endowment funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	3,465	3,465	-	-	4,248	4,248	-	-	-	-	18,065	18,065	-	-	18,065	
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 SC018575				Total			
	Total Funds 2010/11 £	Unrestricted Funds 2011/12 £	Restricted Funds 2011/12 £	Endowment Funds 2011/12 £	Total Funds 2010/11 £	Unrestricted 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	-	-	806
	-	-	-	-	523	-	-	806
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	-	-	-
	-	-	-	-	-	-	-	-
6 INVESTMENTS HELD AS FIXED ASSETS								
Investment in Land of Skene:-								
Market value at 1st April 2010 and 2011	-	-	-	-	1,099,722	-	-	2,010,142
Net investment gains/(losses) on revaluation	-	-	-	-	910,420	-	-	61,635
Market value at 31st March 2011 and 2012	-	-	-	-	2,010,142	-	-	2,071,777
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	-	-	986,092
	-	-	-	-	962,100	-	-	986,092
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								
	Tangible fixed assets £		Net assets/ (liabilities) £	Total £	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	
Unrestricted funds	-	-	-	-	2,071,777	1,356,465	3,428,242	
Restricted funds	-	-	-	-	-	29,775	29,775	
Endowment funds	-	-	-	-	-	4,940	4,940	
	-	-	-	-	2,071,777	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.