

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	18th December 2013
DIRECTOR	Angela Scott
TITLE OF REPORT	Aberdeen City Council Charitable Trusts – Annual Report 2012/13
REPORT NUMBER:	CG/13/132

1. PURPOSE OF REPORT

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

This report requests that the Council approve the Annual Report and 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 recommendations (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 Henderson Loggie, 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

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**Trustees Annual Report 2012/13–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 Steven Whyte, Acting 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 2013 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 Henderson Loggie, Chartered Accountants, 48 Queens Road, Aberdeen AB15 4YE

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 2013

The trustees submit their annual report and the financial statements for the year ended 31 March 2013. 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 £128,638 (2012 - £136,736). The free revenue for the year amounted to £127,077 (2012 - £133,985 which is split over the five accounts listed above

As at 31 March 2013 the Trust's financial position shows reserves of £1,940,081 (2012 - £1,927,081) are held split between the five funds in proportion to the investments they have made.

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

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

..... Trustee

BALANCE SHEET AS AT 31 MARCH			
Charity name		Lands of Torry	
Charity number		SC0221299	
		2013	2012
		£	£
Fixed Assets	<u>Note</u>		
Tangible Assets		1,915,000	1,902,000
	Total Fixed Assets	1,915,000	1,902,000
Current Assets			
Stocks and work-in-progress			
Debtors	3	40,718	40,718
	Total Current Assets	40,718	40,718
Liabilities			
Creditors: Amounts falling due within one year	4	-15,637	-15,637
	Net current assets or liabilities	25,081	25,081
	Net assets	1,940,081	1,927,081
The funds of the charity			
Unrestricted funds:			
Unrestricted general funds		0	0
Designated funds:			
Dr Duncan Liddel's Mortification - Professor of Mathematics		488,745	485,470
Dr Duncan Liddel's Mortification - Library of College		24,445	24,281
James Cargill Mortification - Bursary Fund		199,130	197,796
Patrick Copland's Mortification - Professor of Divinity		238,940	237,339
Common Good Fund		988,821	982,195
		1,940,081	1,927,081
	Total Charity Funds	1,940,081	1,927,081

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 2013

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 2013 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 2013

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 and Management Charges

Interest and 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 2013

Charity name
Charity number

Lands of Torry
SC0221299
2013 2012
£ £

2 INVESTMENT INCOME

Interest receivable	<u>323</u>	<u>406</u>
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3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Rent from land and buildings	<u>128,315</u>	<u>136,330</u>
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4 CHARITABLE ACTIVITIES

Charitable activities	127,077	133,985
Property maintenance	-	2,500
	<u>127,077</u>	<u>136,485</u>

5 GOVERNANCE COSTS

Aberdeen City Council	<u>1,561</u>	<u>251</u>
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6 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.

7 TANGIBLE FIXED ASSETS

Lands of Torry

Market value at 1 April	1,902,000	1,893,000
Net investment gains	13,000	9,000
	<u>1,915,000</u>	<u>1,902,000</u>

8 DEBTORS

Prepayments & accrued income	<u>40,718</u>	<u>40,718</u>
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**NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013
(continued)**

Charity name	Lands of Torry	
Charity number	SC0221299	
	2013	2012
	£	£

9 CREDITORS

Amounts Falling due within one year:

Accruals and deferred income	3,633	2,323
Short term loan - Aberdeen City Council	12,004	13,314
	<u>15,637</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 loans fund is a credit balance at 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	<u>1,915,000</u>	<u>25,081</u>	<u>1,940,081</u>

11 CONTROLLING INTEREST

The charity is under the control of the Trustees.

**Trustees Annual Report 2012/13–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 Steven Whyte, Acting 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 2013 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 Henderson Loggie, Chartered Accountants, 48 Queens Road, Aberdeen AB15 4YE.

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 2013

The trustees submit their annual report and the financial statements for the year ended 31 March 2013. 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 £44,992 (2012 - £55,766). The surplus for the year amounted to £31,270 which is split between the 3 accounts listed above, compared to £44,477 in the previous year.

As at 31 March 2013 the Trust's financial position shows reserves of £3,073,660 (2012 - £2,959,110) are held split between the three funds in proportion to the investments they have made.

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

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

..... Trustee

BALANCE SHEET AS AT 31 MARCH			
Charity name		Lands of Skene	
Charity number		SC018533	
		2013	2012
		£	£
Fixed Assets	<u>Note</u>		
Intangible Assets			
Tangible Assets		2,406,400	2,291,850
Heritage Assets			
Investments			
Total Fixed Assets		2,406,400	2,291,850
Current Assets			
Stocks and work-in-progress			
Debtors	4	30,208	13,973
Investments - City of Aberdeen Loans Fund		638,979	653,899
Cash at bank and in hand - Guildry Investment Account			
Total Current Assets		669,187	667,872
Liabilities			
Creditors: Amounts falling due within one year	5	-1,927	-612
Net current assets or liabilities		667,260	667,260
Net asset or liabilities		3,073,660	2,959,110
The funds of the charity			
Unrestricted income funds			
Unrestricted General Funds		0	0
Designated Funds			
Guildry Fund		1,229,464	1,183,644
Bridge of Don Fund		922,098	887,733
Common Good Fund		922,098	887,733
Total Charity Funds		3,073,660	2,959,110

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 2013

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 2013 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 2013

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 and Management Charges

Interest and 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 2013

Charity name	Lands of Skene	
	SC018533	
Charity number	2013	2012
	£	£
2 INVESTMENT INCOME		
Interest receivable	<u>8,589</u>	<u>10,809</u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Rent from land and buildings	<u>36,403</u>	<u>44,957</u>
4 CHARITABLE ACTIVITIES		
Payments to Beneficiaries:		
Common Good	9,381	13,343
Bridge of Don	9,381	13,344
Guild Box	6,254	8,895
Hospital	<u>6,254</u>	<u>8,895</u>
	31,270	44,477
Other costs:		
Property maintenance	<u>5,733</u>	<u>4,616</u>
	<u>37,003</u>	<u>49,093</u>
5 GOVERNANCE COSTS		
Aberdeen City Council	<u>7,988</u>	<u>6,673</u>
6 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.		
7 TANGIBLE FIXED ASSETS		
Lands of Skene		
Market value at 1 April	2,291,850	2,203,800
Net investment gains	114,550	88,050
Market value at 31 March	<u>2,406,400</u>	<u>2,291,850</u>

Valuation at 31 March 2013 provided Stephen Booth, BSc MRICS and Neil Strachan, BLE MRICS of Aberdeen City Council.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

Charity name
Charity number

Lands of Skene
SC018533

2013	2012
£	£

8 DEBTORS

Prepayments & Accrued income

<u>30,208</u>	<u>13,973</u>
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9 CREDITORS

Amounts Falling due within one year:
Accruals and deferred income

<u>1,927</u>	<u>612</u>
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10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £
Unrestricted funds	<u>2,406,400</u>	<u>667,260</u>	<u>3,073,660</u>

11 CONTROLLING INTEREST

The charity is under the control of the Trustees.

**Trustees Annual Report 2012/13—Education Endowment Investment Fund
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 Steven Whyte, Acting 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 2013 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 Henderson Loggie, Chartered Accountants, 48 Queens Road, Aberdeen AB15 4YE.

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 2013

The trustees submit their annual report and the financial statements for the year ended 31 March 2013. 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 £2,152 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 £18,846 (£16,931 after deducting audit fees for 2011/12 and 2012/13) (£21,069 in 2012) and resources expended of £2,152 (£1,838 in 2012) for the year to 31 March 2013 as and the Balance Sheet value of £1,061,369 (£962,618 in 2012) as at 31 March 2013.

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 Council 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 2013**

Charity name
Charity number

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

		Total Funds 2011/12 £	Unrestricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
				-	-
Investment Income	2	18,429	18,846	-	18,846
		18,429	18,846	-	18,846
Resources expended					
Charitable activities	3	1,333	2,152	-	2,152
Governance costs	4		- 1,915	-	1,915
		1,333	4,067	-	4,067
Net incoming/(outgoing) resources		17,096	14,779	-	14,779
Transfers					
Gross transfers between funds	10		- (4,164)	4,164	-
Net incoming/(outgoing) resources before other recognised gains and losses		17,096	10,615	4,164	14,779
Other recognised gains/(losses)					
Gains/(losses) on investment assets		11,779		- 83,972	83,972
Net movement in funds		28,875	10,615	88,136	98,751
Reconciliation of funds					
Total funds brought forward		933,743	462,413	500,205	962,618
Total funds carried forward		962,618	473,028	588,341	1,061,369

BALANCE SHEET AS AT 31 MARCH

Charity name	Education Endowment Investment Fund (EEIF)	
Charity number	SC025063	
	2011/12	2012/13
	£	£
	Note	
Fixed assets		
Investments	5 <u>800,741</u>	<u>884,719</u>
Total fixed assets	<u>800,741</u>	<u>884,719</u>
Current assets		
Stocks and work-in-progress	-	-
Debtors	6 -	-
Investments - City of Aberdeen Loans Fund	7 <u>161,877</u>	<u>176,650</u>
Total current assets	<u>161,877</u>	<u>176,650</u>
Liabilities		
Creditors: Amounts falling due within one year	-	-
Net current assets/(liabilities)	<u>161,877</u>	<u>176,650</u>
Net asset/(liabilities)	8 <u><u>962,618</u></u>	<u><u>1,061,369</u></u>
The funds of the charity		
Endowment funds	462,294	473,028
Unrestricted income funds:	<u>500,324</u>	<u>588,341</u>
Total unrestricted funds	<u>500,324</u>	<u>588,341</u>
Total charity funds	<u><u>962,618</u></u>	<u><u>1,061,369</u></u>

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

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

..... Trustee

Notes forming part of the financial statements for the year ended 31 March 2013

Charity Name – Educational Endowment Investment Fund
Charity Number – SC025063

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 2013 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 reserve 33% of investment income for the Education Endowment Investment Fund in order to fund future capital investment. This amounted to £4164 in 2012/13 (£5197 in 2011/12). 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.

Notes forming part of the financial statements for the year ended 31 March 2013

Charity Name –Educational Endowment Investment Fund

Charity Number – SC025063

1 - Accounting policies (continued)

Resources expended

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

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

Funds

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

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

Taxation

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

Investments

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

Interest & Management Charges

Interest & Management Charges are not treated as Debtors/Creditors but are treated as adjustments within the balances held by the Aberdeen City Council Loans Fund. Interest is applied to the charity accounts gross of income tax based on an annual interest rate received from banks, on funds invested by Aberdeen City Council on behalf of the charity during the year.

There were no management charges in financial year 2011/12 or 2012/13. An independent examination fee of £1,915 was paid in respect of financial year 2011/12.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

Charity name - Education Endowment Investment Fund

Charity number - SCO25063

	2012 £	2013 £
2 INVESTMENT INCOME		
Dividend income	16,123	16,755
Interest receivable	2,306	2,091
	<u>18,429</u>	<u>18,846</u>
3 CHARITABLE ACTIVITIES		
<u>Payments to Beneficiaries</u>		
<u>Education Endowment Funds – Prize Funds</u>		
Aberdeen Institution for Deaf Children		765
Mrs Athol Benzie Prize Fund	27	38
Edith and David R Bishop Prize Fund	37	52
Corporation Prize Fund	341	376
Miss Lucy Cruickshank Prize Fund	424	277
Jessie Durno Prize Fund	88	123
Mary Durno Prize Fund	99	138
Miss Margaret C Harper Prize Fund	8	11
Miss Bessie Heriot Prize Fund	50	69
Duncan Heriot Prize – Kaimhill		68
Miss Elizabeth M M Laing Prize Fund	4	6
Dr George Mackenzie Prize Fund	20	28
Dr Charles McLeod Trust	11	15
John M Robertson Memorial Prize	10	15
Miss H Shephard Bequest	41	57
St Fittick (Aberdeen) Rotary Club Prize	13	18
Mary Thomson Scottish Poetry Prize	59	22
William C G Thomson Memorial Prize	28	39
	<u>1,333</u>	<u>2152</u>
		-
Total Payments to Beneficiaries	<u>1,333</u>	<u>2152</u>
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 2013

Charity name - Education Endowment Investment Fund

Charity number - SCO25063

	2012	2013
	£	£
5 FIXED ASSETS INVESTMENTS		
Listed investments:-		
Market value at 1 April	788,962	800,741
Net investment gains	11,779	83,972
Market value at 31 March	<u>800,741</u>	<u>884,714</u>
Historical cost at 31 st March	<u>527,919</u>	<u>527,919</u>
UK listed investments are represented by:-		
Fixed interest securities	40,648	44,679
Investment trusts and unit trusts	<u>760,093</u>	<u>840,035</u>
	<u>800,741</u>	<u>884,714</u>
6 DEBTORS		
Prepayments & accrued income	<u>-</u>	<u>-</u>
7 CURRENT ASSETS INVESTMENTS		
City of Aberdeen loan funds	<u>161,877</u>	<u>176,650</u>

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.

8 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible Fixed assets £	Net assets/ (liabilities) £	Total £
Restricted Funds	884,714		884,714
Unrestricted funds		<u>176,650</u>	<u>176,650</u>
	<u>884,714</u>	<u>176,650</u>	<u>1,061,364</u>

9 CONTROLLING INTEREST

The charity is under the control of the Trustees.

10 GROSS TRANSFER BETWEEN FUNDS

It is long-standing policy to reserve 33% of investment income for the Education Endowment Investment Fund in order to fund future capital investment. This amounted to £4164 in 2011/12 (£5197 in 2011/12) being transferred from the unrestricted fund to the endowment fund in accordance with that policy.

APPENDIX 1 Trust listing and purpose

EDUCATION TRUSTS

Charity Number SCO 25063

Aberdeen City Division		Purpose of trust
1	Deaf and Dumb Fund	For Benefit of Aberdeen School for the Deaf
2	D.M.Andrew Bequest	For Prizes in Classics at Aberdeen Grammar School
3	Elizabeth H Bain Bequest	For music tuition and instruments to pupils in city schools
4	Athol Benzie Prize Fund	For best all-round pupil in the fifth year at Aberdeen Academy
5	E & D.R.Bishop Prize Fund	For prizes to pupils at Aberdeen Grammar School selected by the rector
6	Mina Brooks Memorial Prize	For prizes for children's theatre
7	Corporation Prize Fund	For School prizes
8	Lucy Cruickshank Prize Fund	For prize to best pupil or pupils in French or German at High school for Girls
9	Jessie Durno Prize Fund	For prize in mathematics at Aberdeen Academy
10	Mary Durno Prize fund	For prize in English at Aberdeen Academy
11	Margaret Duthie Memorial Prize Fund	For pupil showing the greatest endeavour at Dyce School
12	James Findlay Bursary Fund	For Student teacher at Aberdeen College
13	Margaret C.Harper Prize Fund	For best pupil in German at Aberdeen Academy
14	Bessie Heriot Prize Fund	For prize to best girl at Kaimhill Scondary School
15	Duncan Heriot Prize Fund-Abdn Acad	For prizes in English and History at Aberdeen Academy
16	Duncan Heriot Prize Fund-Kaimhill	For prize to best boy at Kaimhill Secondary School
17	Alexander Kilgour Fund	For Little prize Medal
18	Logie Pirie Scholarship Fund	For the benefit of schools in the Dyce, Bucksburn area
19	Dr G.MacKenzie Prize Fund	For prize to best pupil in German at Aberdeen Academy
20	Kenneth MacIntosh Bequest	For paying or supplementing the expenses of pupils of Aberdeen Grammar School Who might otherwise be unable to afford the cost of school trips
21	Dr Charles McLeod Trust	For purchase of books on Physical Science and Astronomy at Aberdeen Grammar School
22	William Meston Bursary Fund	For bursary to pupil of merit at Culter School undertaking a secondary course 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
26	J M Robertson Memorial Prize Fund	For prize to best pupil in commercial subjects at Aberdeen Grammar School
27	Miss H Shepherd Bequest	For annual award to the head boy and head girl at Torry Academy
28	Miss M S Smith Prize Fund	For prize or prizes for proficiency in art or handicrafts at Ashley Road School
29	St Fittick Rotary Club Prize	For prizes to pupils at Torry Secondary School For the three best reciters of a Scottish poem at Cults Primary school, Cults Academy Harlaw Academy and Rubislaw Academy
30	Mary Thomson Scots Poetry Prize	
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	Not known
35	Molly Craig Fund	Not known
36	Stewart Reid Memorial Fund	Not known
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 2012/13– 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 Steven Whyte, Acting 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 May 2012)
Councillor Gordon Graham	

Councillor Ross Grant (appointed 3 May 2012)
Councillor Martin Greig
Councillor Len Ironside CBE
Councillor Muriel Jaffrey

Councillor Ross Thomson (appointed 3 May 2012)
Councillor Gordon Townson (appointed 3 May 2012)
Councillor Willie Young
Councillor Ian Yuill

All Trustees have served for the whole of the financial year to 31 March 2013 except where indicated.

The following Trustees were in post until the local Elections at 3 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

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 trusts 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.

Objectives and activities

In the information given in Appendix 1, the charitable purposes of each Trust have been provided.

In general the charities 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 purposes of the charity.

Future plans

In August 2013 Aberdeen City Council approved a report on the re-organisation of the majority of small charitable trusts administered by the Council. These small charitable trusts will be re-organised by the transfer of funds to another larger charity with the same charitable purposes.

The majority of the charitable trusts subject to re-organisation have governance costs associated with the legislative requirements of operating a modern charity, often in excess of the annual income of the trust leaving very little income to be used for charitable purposes.

Work on the re-organisation is expected to reduce the charities contained in this report to the Guildry, Bridge of Don Fund, Bridge of Dee Fund, Aberdeen Art Gallery Trust and the Alexander MacDonald Bequest by the end of 2013/14.

Financial Review

The attached accounts show the income and expenditure for the individual charities along with the surplus or deficit for the year. None of the individual charities are carrying forward a deficit on their reserves.

Where Governance Costs are allocated to charities these are in proportion to the value of the sums invested with the Council and are based on time spent by officers of Aberdeen City Council providing financial and other support to the organisations.

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

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

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 Trust's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- 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, 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 company and hence for taking reasonable steps for the prevention or detection of fraud and other irregularities

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

..... Trustee

Appendix 1

CHARITY NAME	CHARITY NUMBER	PURPOSE	GOVERNING DOCUMENT
Guildry Funds	SC011857	Support the Historic Guildry Activities	
Jean Guild	SC018557	Widows of Burgesses and Aged Virgins 24 December 1634	
Catherine Rolland	SC018544	Widows of Decayed Burgesses 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	Charitable Purposes	General Meeting 8 July 1815
Mary Duthie Williams	SC018542	Provision of Blankets for Deserving Poor 19 March 1906	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 9 December 1659	
Mollison Fund	SC018546	Upholding Tomb and Poor Widows connected with St Clements Parish Church 4 December 1911	
Lady Durris	SC018559	Charitable Purposes 15 March 1754	
Lady Durris	SC018559	Kirk Session of Durris and Strachan and Poor Families 15 March 1754	
Janet Fordyce	SC018560	Poor of Aberdeen 30 March 1815	
Families of Fishermen and Seamen Lost at Sea	SC018562	Charitable Purposes 18 October 1965	Public Subscription
Old Aberdeen Soup Kitchen and Dalgarno Coal Fund	SC018563	Poor of Aberdeen	Will 2 October 1958
George Davidson	SC018564	Poor of Footdee 30 November 1663	
James Reid	SC018565	Charitable Purposes 15 November 1792	Mortification 15 November 1792
City of Aberdeen Relay Scheme Charitable Trust	SC021305	Charitable Purposes 4 July 1966	Trust Deed 18 October 1965
John Mather	SC018537	Infirmary - 18 February 1807	

CHARITY NAME	CHARITY NUMBER	PURPOSE	GOVERNING DOCUMENT
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 18 March 1882 & 19 July 1886	
George Ogilvie	SC018545	Founding Hospital, now payable to the Infirmary 1 February 1772	
Mrs Henrietta Wood	SC018541	For use of the Boys' Hoster (Westfield) 19 August 1958	
Alexander Forbes of Morkeu	SC018552	To provide a Summer Treat to Inmates of Woodend Home (Glenburn Wing) 16 October 1893	Trust 16 October 1893
Miss Eliza Moir	SC018553	For use of the Boys' Hostel (Westfield) 19 August 1958	Will 12 May 1954
CML Werdmuller	SC018558	For South African Students at Aberdeen University	Notice of Motion 30 November ?
Mrs Gibson's Bequest	SC018561	Sermons Against Cruelty to Animals 14 February 1829	Bequest
John Burnett	SC018567	Chaplain of Prison 2 July 1824	Mortification 2 July 1824
Former Health Dept Prize Fund	SC018577	For Bi-Annual Prize to Member of Staff for Best Contribution to Welfare of Handicapped Persons 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 14 September 1969	
Captain Harvey Loutit	SC018549	Building Fund of Regional Museum of Aberdeen City	
Bridge of Don Fund	SC018551	Upkeep of Bridge	
Sir Thomas Jaffrey's Gift	SC018554	Purchase of Works of Art for Aberdeen Art Gallery 30 September 1925	Gift Deed 22 April 1929
Miss Margaret Cumming Innes	SC018555	Purchase of Etchings for Aberdeen Art Gallery 17 June 1929	
Miss Margaret C Hamilton	SC018556	Purchase of Exhibits for Regional Museum 11 September 1942	

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
		11 December 1882	
Sir Alex Lyon Trust	SC018569	Purchase of Works of Art for Aberdeen Art Gallery 6	Will 23 February 1927
		June 1927	
John Clark	SC018570	Art Gallery Extension	Will 27th November 1884
Alexander Webster's Bequest	SC018571	Purchase of Pictures for Aberdeen Art Gallery 15	
		January 1912	
Sir James Murray's Gift	SC018573	Purchase of Works of Art for Aberdeen Art Gallery	Gift 10 April 1927
		18 April 1927	
Cowdray Hall & Art Museum Trust	SC018574	For the construction and management of the	
		Cowdray Hall	
Aberdeen Art Gallery Trusts	SC018575	For the purposes of the Art Gallery	
Robert Anderson Bequest	SC018576	Public Library	
Bridge of Dee Fund	SC021297	Upkeep of Bridge	

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name	Guildry SC011857				
Charity number	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	2012/13 £	2012/13 £	2012/13 £	2012/13 £	2011/12 £
	Q79021/22/23				
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	493		493	802
Investment Income	3	29,994		29,994	33,461
Total incoming resources		<u>30,487</u>	-	-	<u>30,487</u>
Resources expended					
Charitable activities	4	5,462		5,462	7,074
Governance costs	5	13,711		13,711	11,318
Total resources expended		<u>19,173</u>	-	-	<u>19,173</u>
Net incoming/(outgoing) resources		11,314		11,314	15,871
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		<u>11,314</u>	-	-	<u>11,314</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets		45,820		45,820	35,220
Net movement in funds		<u>57,134</u>	-	-	<u>51,091</u>
Reconciliation of funds					
Total funds brought forward		<u>2,117,229</u>		<u>2,117,229</u>	<u>2,066,138</u>
Total funds carried forward		<u>2,174,363</u>	-	-	<u>2,117,229</u>
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6			<u>1,229,464</u>	<u>1,183,644</u>
Total fixed assets				<u>1,229,464</u>	<u>1,183,644</u>
Current assets					
Stocks and work-in-progress				1,664	1,998
Debtors	7			8,618	6,035
Investments - City of Aberdeen Loans Fund	8			537,184	528,154
Cash at bank - Guildry Investment Account				400,000	400,000
Total current assets				<u>947,466</u>	<u>936,187</u>
Liabilities					
Creditors: Amounts falling due within one year	9			(2,567)	(2,602)
Net current assets/(liabilities)				<u>944,899</u>	<u>933,585</u>
Net asset/(liabilities)				<u>2,174,363</u>	<u>2,117,229</u>
The funds of the charity					
Endowment funds					
Restricted income funds					
Unrestricted income funds:					
Unrestricted funds				1,573,083	1,561,769
Revaluation reserve				601,280	555,460
Total unrestricted funds				<u>2,174,363</u>	<u>2,117,229</u>
Total charity funds				<u>2,174,363</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 2013**

Charity name	Booth Coal Fund				
Charity number	SC018531				
	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79253	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2			-	-
Investment Income	3	8		8	10
Total incoming resources		8	-	8	10
Resources expended					
Charitable activities	4			-	4
Governance costs	5	329		329	6
Total resources expended		329	-	329	10
Net incoming/(outgoing) resources		(321)		(321)	-
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(321)	-	(321)	-
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds		(321)	-	(321)	-
Reconciliation of funds					
Total funds brought forward			640	640	640
Total funds carried forward		(321)	-	320	640
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			642	644
Cash at bank - Guildry Investment Account				-	-
Total current assets				642	644
Liabilities					
Creditors: Amounts falling due within one year	9			(322)	(4)
Net current assets/(liabilities)				320	640
Net asset/(liabilities)				320	640
The funds of the charity					
Endowment funds				640	640
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				(321)	-
Revaluation reserve				-	-
Total unrestricted funds				(321)	-
Total charity funds				320	640

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Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Miss Jane Smith Trust
SC018534**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79254	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	4			4	5
Total incoming resources		4	-	-	4	5
Resources expended						
Charitable activities	4				-	5
Governance costs	5	323			323	-
Total resources expended		323	-	-	323	5
Net incoming/(outgoing) resources		(319)			(319)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(319)	-	-	(319)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(319)	-	-	(319)	-
Reconciliation of funds						
Total funds brought forward		305			305	305
Total funds carried forward		(14)	-	-	(14)	305
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				309	310
Cash at bank - Guildry Investment Account					-	-
Total current assets					309	310
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	(5)
Net current assets/(liabilities)					(14)	305
Net asset/(liabilities)					(14)	305
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					(14)	305
Revaluation reserve					-	-
Total unrestricted funds					(14)	305
Total charity funds					(14)	305

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Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**John Black's Trust
SC018536**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79123	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	86			86	181
Total incoming resources		86	-	-	86	181
Resources expended						
Charitable activities	4				-	4,587
Governance costs	5	389			389	112
Total resources expended		389	-	-	389	4,699
Net incoming/(outgoing) resources		(303)		-	(303)	(4,518)
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(303)	-	-	(303)	(4,518)
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(303)	-	-	(303)	(4,518)
Reconciliation of funds						
Total funds brought forward		6,644			6,644	11,162
Total funds carried forward		6,342	-	-	6,342	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				6,665	6,644
Cash at bank - Guildry Investment Account					-	-
Total current assets					6,665	6,644
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					6,342	6,644
Net asset/(liabilities)					6,342	6,644
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					6,342	6,644
Revaluation reserve					-	-
Total unrestricted funds					6,342	6,644
Total charity funds					6,342	6,644

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Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**John Mather
SC018537**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79403	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	1			1	2
Total incoming resources		1	-	-	1	2
Resources expended						
Charitable activities	4				-	2
Governance costs	5	112			112	-
Total resources expended		112	-	-	112	2
Net incoming/(outgoing) resources		(111)		-	(111)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(111)	-	-	(111)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(111)	-	-	(111)	-
Reconciliation of funds						
Total funds brought forward		112			112	112
Total funds carried forward		1	-	-	1	112
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				113	114
Cash at bank - Guildry Investment Account					-	-
Total current assets					113	114
Liabilities						
Creditors: Amounts falling due within one year	9				(112)	(2)
Net current assets/(liabilities)					1	112
Net asset/(liabilities)						
					1	112
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					1	112
Revaluation reserve					-	-
Total unrestricted funds					1	112
Total charity funds					1	112

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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 2013**

Charity name	Bedlam Fund				
Charity number	SC018538				
	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79236	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	2	✓	2	4
Investment Income	3	62	✓	62	79
Total incoming resources	<u>64</u>	<u>-</u>	<u>-</u>	<u>64</u>	<u>83</u>
Resources expended					
Charitable activities	4	20	✓	20	34
Governance costs	5	372		372	49
Total resources expended	<u>392</u>	<u>-</u>	<u>-</u>	<u>392</u>	<u>83</u>
Net incoming/(outgoing) resources	(328)		-	(328)	-
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses	<u>(328)</u>	<u>-</u>	<u>-</u>	<u>(328)</u>	<u>83</u>
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds	<u>(328)</u>	<u>-</u>	<u>-</u>	<u>(328)</u>	<u>83</u>
Reconciliation of funds					
Total funds brought forward	5,418			5,418	5,335
Total funds carried forward	<u>5,090</u>	<u>-</u>	<u>-</u>	<u>5,090</u>	<u>5,418</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		✓	5,413	4,868
Cash at bank - Guildry Investment Account				-	-
Total current assets				<u>5,413</u>	<u>4,868</u>
Liabilities					
Creditors: Amounts falling due within one year	9			(323)	(14)
Net current assets/(liabilities)				<u>5,090</u>	<u>4,854</u>
Net asset/(liabilities)				<u>5,090</u>	<u>4,854</u>
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				5,090	4,854
Revaluation reserve				-	-
Total unrestricted funds				<u>5,090</u>	<u>4,854</u>
Total charity funds				<u>5,090</u>	<u>4,854</u>

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Dr Robert Beveridge
SC018539**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79409	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	6			6	7
Total incoming resources		6	-	-	6	7
Resources expended						
Charitable activities	4				-	7
Governance costs	5	323			323	-
Total resources expended		323	-	-	323	7
Net incoming/(outgoing) resources		(317)		-	(317)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(317)	-	-	(317)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(317)	-	-	(317)	-
Reconciliation of funds						
Total funds brought forward		430			430	430
Total funds carried forward		114	-	-	114	430
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				436	437
Cash at bank - Guildry Investment Account					-	-
Total current assets					436	437
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	(7)
Net current assets/(liabilities)					114	430
Net asset/(liabilities)					114	430
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					114	430
Revaluation reserve					-	-
Total unrestricted funds					114	430
Total charity funds					114	430

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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 2013**

Charity name
Charity number

**Aberdeen Shipwrecked Seamen's Fund
SC018540**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79247	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	1,008			1,008	1,261
Total incoming resources		1,008	-	-	1,008	1,261
Resources expended						
Charitable activities	4				-	-
Governance costs	5	1,106			1,106	778
Total resources expended		1,106	-	-	1,106	778
Net incoming/(outgoing) resources		(98)		-	(98)	483
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(98)	-	-	(98)	483
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(98)	-	-	(98)	483
Reconciliation of funds						
Total funds brought forward		78,323			78,323	77,840
Total funds carried forward		78,226	-	-	78,226	78,323
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				78,548	78,323
Cash at bank - Guildry Investment Account					-	-
Total current assets					78,548	78,323
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					78,226	78,323
Net asset/(liabilities)					78,226	78,323
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					78,226	78,323
Revaluation reserve					-	-
Total unrestricted funds					78,226	78,323
Total charity funds					78,226	78,323

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 2013**

Charity name
Charity number

**Mrs Henrietta Wood
SC018541**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79509	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	67			67	84
Total incoming resources		67	-	-	67	84
Resources expended						
Charitable activities	4				-	-
Governance costs	5	375			375	52
Total resources expended		375	-	-	375	52
Net incoming/(outgoing) resources		(308)		-	(308)	32
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(308)	-	-	(308)	32
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(308)	-	-	(308)	32
Reconciliation of funds						
Total funds brought forward		5,217			5,217	5,185
Total funds carried forward		4,910	-	-	4,910	5,217
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				5,232	5,217
Cash at bank - Guildry Investment Account					-	-
Total current assets					5,232	5,217
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					4,910	5,217
Net asset/(liabilities)					4,910	5,217
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					4,910	5,217
Revaluation reserve					-	-
Total unrestricted funds					4,910	5,217
Total charity funds					4,910	5,217

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 2013**

Charity name
Charity number

**Mary Duthie Williams
SC018542**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79240	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	51			51	65
Total incoming resources		51	-	-	51	65
Resources expended						
Charitable activities	4				-	25
Governance costs	5	363			363	40
Total resources expended		363	-	-	363	65
Net incoming/(outgoing) resources		(312)		-	(312)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(312)	-	-	(312)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(312)	-	-	(312)	-
Reconciliation of funds						
Total funds brought forward		2,988		1,000	3,988	3,988
Total funds carried forward		2,677	-	1,000	3,677	3,988
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				3,999	4,013
Cash at bank - Guildry Investment Account					-	-
Total current assets					3,999	4,013
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	(25)
Net current assets/(liabilities)					3,677	3,988
Net asset/(liabilities)						
					3,677	3,988
The funds of the charity						
Endowment funds					1,000	1,000
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					2,677	2,988
Revaluation reserve					-	-
Total unrestricted funds					2,677	2,988
Total charity funds					3,677	3,988

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 2013**

Charity name
Charity number

**W D Watson's Trust
SC018543**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79249	Total Funds 2012/13 £	Total Funds 2011/12 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	66			66	84
Total incoming resources		66	-	-	66	84
Resources expended						
Charitable activities	4				-	32
Governance costs	5	375			375	52
Total resources expended		375	-	-	375	84
Net incoming/(outgoing) resources		(309)		-	(309)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(309)	-	-	(309)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(309)	-	-	(309)	-
Reconciliation of funds						
Total funds brought forward		2,156		3,000	5,156	5,156
Total funds carried forward		1,848	-	3,000	4,848	5,156
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				5,170	5,188
Cash at bank - Guildry Investment Account					-	-
Total current assets					5,170	5,188
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	(32)
Net current assets/(liabilities)					4,848	5,156
Net asset/(liabilities)					4,848	5,156
The funds of the charity						
Endowment funds					3,000	3,000
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					1,848	2,156
Revaluation reserve					-	-
Total unrestricted funds					1,848	2,156
Total charity funds					4,848	5,156

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 2013**

Charity name
Charity number

**Catherine Rolland
SC018544**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
				Q79203/204		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	113			113	140
Total incoming resources		113	-	-	113	140
Resources expended						
Charitable activities	4	9			9	18
Governance costs	5	410			410	87
Total resources expended		419	-	-	419	105
Net incoming/(outgoing) resources		(306)		-	(306)	35
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(306)	-	-	(306)	35
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(306)	-	-	(306)	35
Reconciliation of funds						
Total funds brought forward		8,709			8,709	8,674
Total funds carried forward		8,404	-	-	8,404	8,709
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				8,735	8,727
Cash at bank - Guildry Investment Account					-	-
Total current assets					8,735	8,727
Liabilities						
Creditors: Amounts falling due within one year	9				(332)	(18)
Net current assets/(liabilities)					8,404	8,709
Net asset/(liabilities)					8,404	8,709
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					8,404	8,709
Revaluation reserve					-	-
Total unrestricted funds					8,404	8,709
Total charity funds					8,404	8,709

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**George Ogilvie
SC018545**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79402	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	4			4	6
Total incoming resources		4	-	-	4	6
Resources expended						
Charitable activities	4				-	6
Governance costs	5	343			343	-
Total resources expended		343	-	-	343	6
Net incoming/(outgoing) resources		(339)			(339)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(339)	-	-	(339)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(339)	-	-	(339)	-
Reconciliation of funds						
Total funds brought forward		343			343	343
Total funds carried forward		4	-	-	4	343
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				347	349
Cash at bank - Guildry Investment Account					-	-
Total current assets					347	349
Liabilities						
Creditors: Amounts falling due within one year	9				(343)	(6)
Net current assets/(liabilities)					4	343
Net asset/(liabilities)					4	343
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					4	343
Revaluation reserve					-	-
Total unrestricted funds					4	343
Total charity funds					4	343

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 2013**

Charity name
Charity number

**Mollison Fund
SC018546**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79507	Total Funds 2012/13 £	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		1	-	-	1	1
Resources expended						
Charitable activities	4	(43)			(43)	1
Governance costs	5	53			53	-
Total resources expended		10	-	-	10	1
Net incoming/(outgoing) resources		(9)		-	(9)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(9)	-	-	(9)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(9)	-	-	(9)	-
Reconciliation of funds						
Total funds brought forward		3	50		53	53
Total funds carried forward		(6)	50	-	44	53
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				97	96
Cash at bank - Guildry Investment Account					-	-
Total current assets					97	96
Liabilities						
Creditors: Amounts falling due within one year	9				(53)	(43)
Net current assets/(liabilities)					44	53
Net asset/(liabilities)						
					44	53
The funds of the charity						
Endowment funds					-	-
Restricted income funds					50	50
Unrestricted income funds:						
Unrestricted funds					(6)	3
Revaluation reserve					-	-
Total unrestricted funds					(6)	3
Total charity funds					44	53

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 2013**

Charity name		Lt Col Charles M MacQuibban Memorial Fund				
Charity number		SC018547				
		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79251	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2			✓	-	-
Investment Income	3	20		✓	20	25
Total incoming resources		20	-	-	20	25
Resources expended						
Charitable activities	4			✓	-	10
Governance costs	5	338			338	15
Total resources expended		338	-	-	338	25
Net incoming/(outgoing) resources		(318)		-	(318)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(318)	-	-	(318)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(318)	-	-	(318)	-
Reconciliation of funds						
Total funds brought forward		1,531			1,531	1,531
Total funds carried forward		1,214	-	-	1,214	1,531
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6			✓	-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7			✓	-	-
Investments - City of Aberdeen Loans Fund	8			✓	1,560	1,556
Cash at bank - Guildry Investment Account					-	-
Total current assets					1,560	1,556
Liabilities						
Creditors: Amounts falling due within one year	9				(346)	(25)
Net current assets/(liabilities)					1,214	1,531
Net asset/(liabilities)					1,214	1,531
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					1,214	1,531
Revaluation reserve					-	-
Total unrestricted funds					1,214	1,531
Total charity funds					1,214	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 2013**

Charity name
Charity number

**Mrs Harvey Loutit
SC018548**

	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79128	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>					
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2		✓	-	-
Investment Income	3	4	✓	4	5
Total incoming resources	4	-	-	4	5
Resources expended					
Charitable activities	4		✓	-	-
Governance costs	5	323	✓	323	-
Total resources expended	323	-	-	323	-
Net incoming/(outgoing) resources	(319)		-	(319)	5
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses	(319)	-	-	(319)	5
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds	(319)	-	-	(319)	5
Reconciliation of funds					
Total funds brought forward	328			328	323
Total funds carried forward	10	-	-	10	328
BALANCE SHEET AS AT 31 MARCH					
<u>Note</u>					
Fixed assets					
Investments	6		✓	-	-
Total fixed assets				-	-
Current assets					
Stocks and work-in-progress				-	-
Debtors	7		✓	-	-
Investments - City of Aberdeen Loans Fund	8		✓	332	328
Cash at bank - Guildry Investment Account				-	-
Total current assets				332	328
Liabilities					
Creditors: Amounts falling due within one year	9			(322)	-
Net current assets/(liabilities)				10	328
Net asset/(liabilities)				10	328
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				10	328
Revaluation reserve				-	-
Total unrestricted funds				10	328
Total charity funds				10	328

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Captain Harvey Loutit
SC018549**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79127	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	445			445	556
Total incoming resources		445	-	-	445	556
Resources expended						
Charitable activities	4	13,995			13,995	-
Governance costs	5	668			668	343
Total resources expended		14,663	-	-	14,663	343
Net incoming/(outgoing) resources		(14,218)		-	(14,218)	213
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(14,218)	-	-	(14,218)	213
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(14,218)	-	-	(14,218)	213
Reconciliation of funds						
Total funds brought forward		34,340	200		34,540	34,327
Total funds carried forward		20,123	200	-	20,323	34,540
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				20,645	34,540
Cash at bank - Guildry Investment Account					-	-
Total current assets					20,645	34,540
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					20,323	34,540
Net asset/(liabilities)					20,323	34,540
The funds of the charity						
Endowment funds					-	-
Restricted income funds					200	200
Unrestricted income funds:						
Unrestricted funds					20,123	34,340
Revaluation reserve					-	-
Total unrestricted funds					20,123	34,340
Total charity funds					20,323	34,540

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 2013**

Charity name	Bridge of Don Fund				
Charity number	SC018551				
	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79011	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2			-	-
Investment Income	3	11,317		11,317	15,550
Total incoming resources		11,317	-	11,317	15,550
Resources expended					
Charitable activities	4			-	-
Governance costs	5	1,827		1,827	1,362
Total resources expended		1,827	-	1,827	1,362
Net incoming/(outgoing) resources		9,491	-	9,491	14,188
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		9,491	-	9,491	14,188
Other recognised gains/(losses)					
Gains/(losses) on investment assets		34,365		34,365	26,415
Net movement in funds		43,856	-	43,856	40,603
Reconciliation of funds					
Total funds brought forward		1,038,509		1,038,509	997,906
Total funds carried forward		1,082,365	-	1,082,365	1,038,509
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6			922,498	888,133
Total fixed assets				922,498	888,133
Current assets					
Stocks and work-in-progress				-	-
Debtors	7			-	-
Investments - City of Aberdeen Loans Fund	8			160,188	150,376
Cash at bank - Guildry Investment Account				-	-
Total current assets				160,188	150,376
Liabilities					
Creditors: Amounts falling due within one year	9			(322)	-
Net current assets/(liabilities)				159,866	150,376
Net asset/(liabilities)				1,082,364	1,038,509
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				631,405	621,914
Revaluation reserve				450,960	416,595
Total unrestricted funds				1,082,365	1,038,509
Total charity funds				1,082,365	1,038,509

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 2013**

Charity name
Charity number

**Alexander Forbes of Morkeu
SC018552**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79243	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	24			24	30
Total incoming resources		24	-	-	24	30
Resources expended						
Charitable activities	4				-	-
Governance costs	5	342			342	19
Total resources expended		342	-	-	342	19
Net incoming/(outgoing) resources		(318)		-	(318)	11
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(318)	-	-	(318)	11
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(318)	-	-	(318)	11
Reconciliation of funds						
Total funds brought forward		1,676		200	1,876	1,865
Total funds carried forward		1,359	-	200	1,559	1,876
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				1,881	1,876
Cash at bank - Guildry Investment Account					-	-
Total current assets					1,881	1,876
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					1,559	1,876
Net asset/(liabilities)						
					1,559	1,876
The funds of the charity						
Endowment funds					200	200
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					1,359	1,676
Revaluation reserve					-	-
Total unrestricted funds					1,359	1,676
Total charity funds					1,559	1,876

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 2013**

Charity name
Charity number

Miss Eliza S Moir Bequest

SC018553

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
				Q79508		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	74			74	93
Total incoming resources		74	-	-	74	93
Resources expended						
Charitable activities	4				-	-
Governance costs	5	381			381	57
Total resources expended		381	-	-	381	57
Net incoming/(outgoing) resources		(307)		-	(307)	36
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(307)	-	-	(307)	36
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(307)	-	-	(307)	36
Reconciliation of funds						
Total funds brought forward		5,761			5,761	5,725
Total funds carried forward		5,455	-	-	5,455	5,761
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				5,777	5,761
Cash at bank - Guildry Investment Account					-	-
Total current assets					5,777	5,761
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					5,455	5,761
Net asset/(liabilities)					5,455	5,761
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					5,455	5,761
Revaluation reserve					-	-
Total unrestricted funds					5,455	5,761
Total charity funds					5,455	5,761

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 2013**

Charity name
Charity number

**Sir Thomas Jaffrey's Gift
SC018554**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79120	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	84			84	105
Total incoming resources		84	-	-	84	105
Resources expended						
Charitable activities	4				-	-
Governance costs	5	388			388	65
Total resources expended		388	-	-	388	65
Net incoming/(outgoing) resources		(304)		-	(304)	40
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(304)	-	-	(304)	40
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(304)	-	-	(304)	40
Reconciliation of funds						
Total funds brought forward		1,515	5,000		6,515	6,475
Total funds carried forward		1,212	5,000	-	6,212	6,515
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				6,534	6,515
Cash at bank - Guildry Investment Account					-	-
Total current assets					6,534	6,515
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					6,212	6,515
Net asset/(liabilities)					6,212	6,515
The funds of the charity						
Endowment funds					-	-
Restricted income funds					5,000	5,000
Unrestricted income funds:						
Unrestricted funds					1,212	1,515
Revaluation reserve					-	-
Total unrestricted funds					1,212	1,515
Total charity funds					6,212	6,515

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 2013**

Charity name
Charity number

**Miss Margaret Cumming Innes
SC018555**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79121	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	46			46	58
Total incoming resources		46	-	-	46	58
Resources expended						
Charitable activities	4				-	-
Governance costs	5	359			359	36
Total resources expended		359	-	-	359	36
Net incoming/(outgoing) resources		(313)		-	(313)	22
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(313)	-	-	(313)	22
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(313)	-	-	(313)	22
Reconciliation of funds						
Total funds brought forward		3,579			3,579	3,557
Total funds carried forward		3,267	-	-	3,267	3,579
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				3,589	3,579
Cash at bank - Guildry Investment Account					-	-
Total current assets					3,589	3,579
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					3,267	3,579
Net asset/(liabilities)					3,267	3,579
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					3,267	3,579
Revaluation reserve					-	-
Total unrestricted funds					3,267	3,579
Total charity funds					3,267	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 2013**

Charity name
Charity number

**Miss Margaret C Hamilton
SC018556**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79126	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	12			12	15
Total incoming resources		12	-	-	12	15
Resources expended						
Charitable activities	4				-	-
Governance costs	5	332			332	9
Total resources expended		332	-	-	332	9
Net incoming/(outgoing) resources		(320)		-	(320)	6
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(320)	-	-	(320)	6
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(320)	-	-	(320)	6
Reconciliation of funds						
Total funds brought forward		429	500		929	923
Total funds carried forward		110	500	-	610	929
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				932	929
Cash at bank - Guildry Investment Account					-	-
Total current assets					932	929
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					610	929
Net asset/(liabilities)					610	929
The funds of the charity						
Endowment funds					-	-
Restricted income funds					500	500
Unrestricted income funds:						
Unrestricted funds					110	429
Revaluation reserve					-	-
Total unrestricted funds					110	429
Total charity funds					610	929

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 2013**

Charity name
Charity number

**Jean Guild
SC018557**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £ Q79202	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	10			10	12
Total incoming resources		10	-	-	10	12
Resources expended						
Charitable activities	4				-	-
Governance costs	5	330			330	7
Total resources expended		330	-	-	330	7
Net incoming/(outgoing) resources		(320)		-	(320)	5
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(320)	-	-	(320)	5
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(320)	-	-	(320)	5
Reconciliation of funds						
Total funds brought forward		740			740	735
Total funds carried forward		421	-	-	421	740
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				743	740
Cash at bank - Guildry Investment Account					-	-
Total current assets					743	740
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					421	740
Net asset/(liabilities)					421	740
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					421	740
Revaluation reserve					-	-
Total unrestricted funds					421	740
Total charity funds					421	740

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 2013**

Charity name
Charity number

**C M L Werdmuller
SC018558**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79130	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	203			203	255
Total incoming resources		203	-	-	203	255
Resources expended						
Charitable activities	4				-	98
Governance costs	5	480			480	157
Total resources expended		480	-	-	480	255
Net incoming/(outgoing) resources		(277)			(277)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(277)	-	-	(277)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(277)	-	-	(277)	-
Reconciliation of funds						
Total funds brought forward		12,492	3,250		15,742	15,742
Total funds carried forward		12,216	3,250	-	15,466	15,742
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				15,788	15,840
Cash at bank - Guildry Investment Account					-	-
Total current assets					15,788	15,840
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	(98)
Net current assets/(liabilities)					15,466	15,742
Net asset/(liabilities)					15,466	15,742
The funds of the charity						
Endowment funds					-	-
Restricted income funds					3,250	3,250
Unrestricted income funds:						
Unrestricted funds					12,216	12,492
Revaluation reserve					-	-
Total unrestricted funds					12,216	12,492
Total charity funds					15,466	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 2013**

Charity name		Lady Durris				
Charity number		SC018559				
		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>			Q79219/220		
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2			✔	-	-
Investment Income	3	49		✔	49	61
Total incoming resources		49	-	-	49	61
Resources expended						
Charitable activities	4			✔	-	11
Governance costs	5	350			350	35
Total resources expended		350	-	-	350	46
Net incoming/(outgoing) resources		(301)		-	(301)	15
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(301)	-	-	(301)	15
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(301)	-	-	(301)	15
Reconciliation of funds						
Total funds brought forward		3,791			3,791	3,776
Total funds carried forward		3,490	-	-	3,490	3,791
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6			✔	-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7			✔	-	-
Investments - City of Aberdeen Loans Fund	8			✔	3,823	3,814
Cash at bank - Guildry Investment Account					-	-
Total current assets					3,823	3,814
Liabilities						
Creditors: Amounts falling due within one year	9				(333)	(23)
Net current assets/(liabilities)					3,490	3,791
Net asset/(liabilities)					3,490	3,791
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					3,490	3,791
Revaluation reserve					-	-
Total unrestricted funds					3,490	3,791
Total charity funds					3,490	3,791

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 2013**

Charity name
Charity number

**Janet Fordyce
SC018560**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	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		1	-	-	1	1
Resources expended						
Charitable activities	4			✓	-	1
Governance costs	5	61		✓	61	-
					-	-
Total resources expended		61	-	-	61	1
Net incoming/(outgoing) resources		(60)		-	(60)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(60)	-	-	(60)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(60)	-	-	(60)	-
Reconciliation of funds						
Total funds brought forward		60			60	60
Total funds carried forward		-	-	-	-	60
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			✓	61	61
Cash at bank - Guildry Investment Account					-	-
					-	-
Total current assets					61	61
Liabilities						
Creditors: Amounts falling due within one year	9				(61)	(1)
Net current assets/(liabilities)					(0)	60
Net asset/(liabilities)					(0)	60
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					-	60
Revaluation reserve					-	-
Total unrestricted funds					-	60
Total charity funds					-	60

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 2013**

Charity name
Charity number

**Mrs Gibson
SC018561**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79302	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	8			8	8
						-
Total incoming resources		8	-	-	8	8
Resources expended						
Charitable activities	4				-	-
Governance costs	5	228			228	-
						-
Total resources expended		228	-	-	228	-
Net incoming/(outgoing) resources		(220)		-	(220)	8
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(220)	-	-	(220)	8
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(220)	-	-	(220)	8
Reconciliation of funds						
Total funds brought forward		299			299	191
Total funds carried forward		80	-	-	80	299
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				307	199
Cash at bank - Guildry Investment Account					-	-
Total current assets					307	199
Liabilities						
Creditors: Amounts falling due within one year	9				(228)	-
Net current assets/(liabilities)					80	199
Net asset/(liabilities)					80	199
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					80	199
Revaluation reserve					-	-
Total unrestricted funds					80	199
Total charity funds					80	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 2013**

Charity name
Charity number

Families of Fishermen & Seamen Lost at Sea

SC018562

Q79248

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	124			124	155
						-
Total incoming resources		124	-	-	124	155
Resources expended						
Charitable activities	4				-	-
Governance costs	5	419			419	96
						-
Total resources expended		419	-	-	419	96
Net incoming/(outgoing) resources		(295)		-	(295)	59
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(295)	-	-	(295)	59
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(295)	-	-	(295)	59
Reconciliation of funds						
Total funds brought forward		9,635			9,635	9,576
Total funds carried forward		9,341	-	-	9,341	9,635
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				9,663	9,635
Cash at bank - Guildry Investment Account					-	-
Total current assets					9,663	9,635
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					9,341	9,635
Net asset/(liabilities)					9,341	9,635
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					9,341	199
Revaluation reserve					-	-
Total unrestricted funds					9,341	199
Total charity funds					9,341	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 2013**

Charity name
Charity number

Old Abdn Soup Kitchen & Dalgarno Coal Fund

SC018563

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
				Q79238		
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	4			4	6
						-
Total incoming resources		4	-	-	4	6
Resources expended						
Charitable activities	4				-	6
Governance costs	5	345			345	-
						-
Total resources expended		345	-	-	345	6
Net incoming/(outgoing) resources		(341)		-	(341)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(341)	-	-	(341)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(341)	-	-	(341)	-
Reconciliation of funds						
Total funds brought forward		345			345	345
Total funds carried forward		4	-	-	4	345
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				349	351
Cash at bank - Guildry Investment Account					-	-
Total current assets					349	351
Liabilities						
Creditors: Amounts falling due within one year	9				(345)	(6)
Net current assets/(liabilities)					4	345
Net asset/(liabilities)					4	345
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					4	345
Revaluation reserve					-	-
Total unrestricted funds					4	345
Total charity funds					4	345

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**George Davidson
SC018564**

	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79205	Total Funds 2012/13 £	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	6		6	-
Total resources expended	6	-	-	6	-
Net incoming/(outgoing) resources	(6)			(6)	-
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses	(6)	-	-	(6)	-
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds	(6)	-	-	(6)	-
Reconciliation of funds					
Total funds brought forward	6			6	6
Total funds carried forward	-	-	-	-	6
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			6	6
Cash at bank - Guildry Investment Account				-	-
Total current assets				6	6
Liabilities					
Creditors: Amounts falling due within one year	9			(6)	-
Net current assets/(liabilities)				(0)	6
Net asset/(liabilities)				(0)	6
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				-	6
Revaluation reserve					-
Total unrestricted funds				-	6
Total charity funds				-	6

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**James Reid
SC018565**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79227	Total Funds 2012/13 £	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		1	-	-	1	1
Resources expended						
Charitable activities	4				-	1
Governance costs	5	44			44	-
						-
Total resources expended		44	-	-	44	1
Net incoming/(outgoing) resources		(43)		-	(43)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(43)	-	-	(43)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(43)	-	-	(43)	-
Reconciliation of funds						
Total funds brought forward		43			43	43
Total funds carried forward		-	-	-	-	43
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				47	46
Cash at bank - Guildry Investment Account					-	-
Total current assets					47	46
Liabilities						
Creditors: Amounts falling due within one year	9				(47)	(3)
Net current assets/(liabilities)					0	43
Net asset/(liabilities)					0	43
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					-	43
Revaluation reserve					-	-
Total unrestricted funds					-	43
Total charity funds					-	43

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 2013**

Charity name
Charity number

**Sir John Anderson
SC018566**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79125	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	20			20	25
						-
Total incoming resources		20	-	-	20	25
Resources expended						
Charitable activities	4				-	9
Governance costs	5	339			339	16
						-
Total resources expended		339	-	-	339	25
Net incoming/(outgoing) resources		(319)		-	(319)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(319)	-	-	(319)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(319)	-	-	(319)	-
Reconciliation of funds						
Total funds brought forward		1,562			1,562	1,562
Total funds carried forward		1,244	-	-	1,244	1,562
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				1,566	1,571
Cash at bank - Guildry Investment Account					-	-
Total current assets					1,566	1,571
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	(9)
Net current assets/(liabilities)					1,244	1,562
Net asset/(liabilities)					1,244	1,562
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					1,244	1,562
Revaluation reserve					-	-
Total unrestricted funds					1,244	1,562
Total charity funds					1,244	1,562

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 2013**

Charity name
Charity number

**John Burnett
SC018567**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79301	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	5			5	6
						-
Total incoming resources		5	-	-	5	6
Resources expended						
Charitable activities	4				-	6
Governance costs	5	323			323	-
						-
Total resources expended		323	-	-	323	6
Net incoming/(outgoing) resources		(318)		-	(318)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(318)	-	-	(318)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(318)	-	-	(318)	-
Reconciliation of funds						
Total funds brought forward		393			393	393
Total funds carried forward		76	-	-	76	393
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				415	410
Cash at bank - Guildry Investment Account					-	-
Total current assets					415	410
Liabilities						
Creditors: Amounts falling due within one year	9				(339)	(17)
Net current assets/(liabilities)					76	393
Net asset/(liabilities)					76	393
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					76	393
Revaluation reserve					-	-
Total unrestricted funds					76	393
Total charity funds					76	393

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 2013**

Charity name	Alexander MacDonald's Bequest				
Charity number	SC018568				
	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
			Q79117		
	<u>Note</u>				
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2		✔	-	-
Investment Income	3	419	✔	419	527
				-	-
Total incoming resources		419	-	419	527
Resources expended					
Charitable activities	4		✔	-	202
Governance costs	5	648		648	325
				-	-
Total resources expended		648	-	648	527
Net incoming/(outgoing) resources		(229)	-	(229)	-
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(229)	-	(229)	-
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds		(229)	-	(229)	-
Reconciliation of funds					
Total funds brought forward		32,545		32,545	32,545
Total funds carried forward		32,317	-	32,317	32,545
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		✔	32,639	32,545
Cash at bank - Guildry Investment Account				-	-
				-	-
Total current assets				32,639	32,545
Liabilities					
Creditors: Amounts falling due within one year	9			(323)	-
Net current assets/(liabilities)				32,317	32,545
Net asset/(liabilities)				32,317	32,545
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				32,317	32,545
Revaluation reserve				-	-
Total unrestricted funds				32,317	32,545
Total charity funds				32,317	32,545

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 2013**

Charity name
Charity number

**Sir Alex Lyon Trust
SC018569**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79122	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	45			45	56
						-
Total incoming resources		45	-	-	45	56
Resources expended						
Charitable activities	4				-	-
Governance costs	5	358			358	34
						-
Total resources expended		358	-	-	358	34
Net incoming/(outgoing) resources		(313)		-	(313)	22
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(313)	-	-	(313)	22
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(313)	-	-	(313)	22
Reconciliation of funds						
Total funds brought forward		833	2,632		3,465	3,443
Total funds carried forward		521	2,632	-	3,153	3,465
BALANCE SHEET AS AT 31 MARCH						
<u>Note</u>						
Fixed assets						
Investments	6				-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7				-	-
Investments - City of Aberdeen Loans Fund	8				3,475	3,465
Cash at bank - Guildry Investment Account					-	-
Total current assets					3,475	3,465
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					3,153	3,465
Net asset/(liabilities)					3,153	3,465
The funds of the charity						
Endowment funds					-	-
Restricted income funds					2,632	2,632
Unrestricted income funds:						
Unrestricted funds					521	833
Revaluation reserve					-	-
Total unrestricted funds					521	833
Total charity funds					3,153	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 2013**

Charity name
Charity number

**John Clark
SC018570**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79502	Total Funds 2012/13 £	Total Funds 2011/12 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	55			55	68
Total incoming resources		55	-	-	55	68
Resources expended						
Charitable activities	4				-	-
Governance costs	5	365			365	42
Total resources expended		365	-	-	365	42
Net incoming/(outgoing) resources		(310)		-	(310)	26
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(310)	-	-	(310)	26
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(310)	-	-	(310)	26
Reconciliation of funds						
Total funds brought forward		4,248			4,248	4,222
Total funds carried forward		3,939	-	-	3,939	4,248
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				4,261	4,248
Cash at bank - Guildry Investment Account					-	-
Total current assets					4,261	4,248
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					3,939	4,248
Net asset/(liabilities)					3,939	4,248
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					3,939	4,248
Revaluation reserve					-	-
Total unrestricted funds					3,939	4,248
Total charity funds					3,939	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 2013**

Charity name
Charity number

**Alexander Webster's Bequest
SC018571**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79118	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	233			233	291
Total incoming resources		233	-	-	233	291
Resources expended						
Charitable activities	4				-	-
Governance costs	5	504			504	180
Total resources expended		504	-	-	504	180
Net incoming/(outgoing) resources		(271)		-	(271)	111
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(271)	-	-	(271)	111
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(271)	-	-	(271)	111
Reconciliation of funds						
Total funds brought forward		4,922	13,143		18,065	17,954
Total funds carried forward		4,652	13,143	-	17,795	18,065
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				18,117	18,065
Cash at bank - Guildry Investment Account					-	-
Total current assets					18,117	18,065
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	-
Net current assets/(liabilities)					17,795	18,065
Net asset/(liabilities)					17,795	18,065
The funds of the charity						
Endowment funds					-	-
Restricted income funds					13,143	13,143
Unrestricted income funds:						
Unrestricted funds					4,652	4,922
Revaluation reserve					-	-
Total unrestricted funds					4,652	4,922
Total charity funds					17,795	18,065

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 2013**

Charity name
Charity number

**Sir James Murray's Gift
SC018573**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79119	Total Funds 2012/13 £	Total Funds 2011/12 £
<u>Note</u>						
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	100			100	125
Total incoming resources		100	-	-	100	125
Resources expended						
Charitable activities	4				-	-
Governance costs	5	401			401	77
Total resources expended		401	-	-	401	77
Net incoming/(outgoing) resources		(301)		-	(301)	48
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(301)	-	-	(301)	48
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(301)	-	-	(301)	48
Reconciliation of funds						
Total funds brought forward		2,776	5,000		7,776	7,728
Total funds carried forward		2,476	5,000	-	7,476	7,776
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				7,798	7,776
Cash at bank - Guildry Investment Account					-	-
Total current assets					7,798	7,776
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					7,476	7,776
Net asset/(liabilities)					7,476	7,776
The funds of the charity						
Endowment funds					-	-
Restricted income funds					5,000	5,000
Unrestricted income funds:						
Unrestricted funds					2,476	2,776
Revaluation reserve					-	-
Total unrestricted funds					2,476	2,776
Total charity funds					7,476	7,776

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 2013**

Charity name
Charity number

**Robert Anderson Bequest
SC018576**

	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79124	Total Funds 2012/13 £	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		1	-	1	1
Resources expended					
Charitable activities	4			-	-
Governance costs	5	73		73	-
					-
Total resources expended		73	-	73	-
Net incoming/(outgoing) resources		(72)	-	(72)	1
Transfers					
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(72)	-	(72)	1
Other recognised gains/(losses)					
Gains/(losses) on investment assets				-	-
Net movement in funds		(72)	-	(72)	1
Reconciliation of funds					
Total funds brought forward		72		72	71
Total funds carried forward		-	-	-	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			73	72
Cash at bank - Guildry Investment Account				-	-
Total current assets				73	72
Liabilities					
Creditors: Amounts falling due within one year	9			(73)	-
Net current assets/(liabilities)				(0)	72
Net asset/(liabilities)					
				(0)	72
The funds of the charity					
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					
Unrestricted funds				-	72
Revaluation reserve				-	-
Total unrestricted funds				-	72
Total charity funds					
				-	72

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name		Former Health Dept Prize Fund				
Charity number		SC018577				
		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79510	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						-
Incoming resources from generated funds						-
Voluntary income	2			✓	-	-
Investment Income	3	40		✓	40	50
Total incoming resources		40	-	-	40	50
Resources expended						-
Charitable activities	4			✓	-	-
Governance costs	5	354			354	31
Total resources expended		354	-	-	354	31
Net incoming/(outgoing) resources		(314)		-	(314)	19
Transfers						-
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(314)	-	-	(314)	19
Other recognised gains/(losses)						-
Gains/(losses) on investment assets					-	-
Net movement in funds		(314)	-	-	(314)	19
Reconciliation of funds						-
Total funds brought forward		3,010		100	3,110	3,091
Total funds carried forward		2,697	-	100	2,797	3,110
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6			✓	-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress					-	-
Debtors	7			✓	-	-
Investments - City of Aberdeen Loans Fund	8			✓	3,119	3,110
Cash at bank - Guildry Investment Account					-	-
Total current assets					3,119	3,110
Liabilities						
Creditors: Amounts falling due within one year	9				(322)	-
Net current assets/(liabilities)					2,797	3,110
Net asset/(liabilities)					2,797	3,110
The funds of the charity						
Endowment funds					100	100
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					2,697	3,010
Revaluation reserve					-	-
Total unrestricted funds					2,697	3,010
Total charity funds					2,797	3,110

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 2013**

Charity name	Bridge of Dee Fund				
Charity number	SC021297				
	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79012	Total Funds 2012/13 £	Total Funds 2011/12 £
					-
Incoming resources					-
Incoming resources from generated funds					-
Voluntary income	2			-	-
Investment Income	3	449		449	562
					-
Total incoming resources	449	-	-	449	562
Resources expended					-
Charitable activities	4			-	-
Governance costs	5	672		672	347
					-
Total resources expended	672	-	-	672	347
Net incoming/(outgoing) resources	(223)		-	(223)	215
Transfers					-
Gross transfers between funds				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(223)	-	(223)	215
Other recognised gains/(losses)					-
Gains/(losses) on investment assets				-	-
Net movement in funds		(223)	-	(223)	215
					-
Reconciliation of funds					-
Total funds brought forward	34,879			34,879	34,664
Total funds carried forward	34,657	-	-	34,657	34,879
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			34,980	34,879
Cash at bank - Guildry Investment Account				-	-
					-
Total current assets				34,980	34,879
Liabilities					-
Creditors: Amounts falling due within one year	9			(323)	-
					-
Net current assets/(liabilities)				34,657	34,879
Net asset/(liabilities)				34,657	34,879
The funds of the charity					-
Endowment funds				-	-
Restricted income funds				-	-
Unrestricted income funds:					-
Unrestricted funds				34,657	34,879
Revaluation reserve				-	-
Total unrestricted funds				34,657	34,879
Total charity funds				34,657	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 2013**

Charity name
Charity number

**City of Aberdeen Relay Scheme Charitable Trust
SC021305**

		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £ Q79250	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>					
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2				-	-
Investment Income	3	9			9	12
						-
Total incoming resources		9	-	-	9	12
Resources expended						
Charitable activities	4				-	5
Governance costs	5	330			330	7
Total resources expended		330	-	-	330	12
Net incoming/(outgoing) resources		(321)		-	(321)	-
Transfers						
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(321)	-	-	(321)	-
Other recognised gains/(losses)						
Gains/(losses) on investment assets					-	-
Net movement in funds		(321)	-	-	(321)	-
Reconciliation of funds						
Total funds brought forward		710			710	710
Total funds carried forward		390	-	-	390	710
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				712	715
Cash at bank - Guildry Investment Account					-	-
Total current assets					712	715
Liabilities						
Creditors: Amounts falling due within one year	9				(323)	(5)
Net current assets/(liabilities)					390	710
Net asset/(liabilities)					390	710
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					390	710
Revaluation reserve					-	-
Total unrestricted funds					390	710
Total charity funds					390	710

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name		Aberdeen Art Gallery Trusts				
Charity number		SC018575				
		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	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		-		-	-	-
Transfers						-
Gross transfers between funds					-	-
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	-	-	-
Other recognised gains/(losses)						-
Gains/(losses) on investment assets					-	-
Net movement in funds		-	-	-	-	-
Reconciliation of funds						-
Total funds brought forward					-	-
Total funds carried forward		-	-	-	-	-
BALANCE SHEET AS AT 31 MARCH						
	<u>Note</u>					
Fixed assets						
Investments	6			✔	-	-
Total fixed assets					-	-
Current assets						
Stocks and work-in-progress				✔	-	-
Debtors	7			✔	-	-
Investments - City of Aberdeen Loans Fund	8			✔	-	-
Cash at bank - Guildry Investment Account					-	-
						-
Total current assets					-	-
Liabilities						
Creditors: Amounts falling due within one year	9			✔	-	-
Net current assets/(liabilities)					-	-
Net asset/(liabilities)					-	-
The funds of the charity						
Endowment funds					-	-
Restricted income funds					-	-
Unrestricted income funds:						
Unrestricted funds					-	-
Revaluation reserve					-	-
Total unrestricted funds					-	-
Total charity funds					-	-

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

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

Name - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name Charity number	Total				
	Unrestricted Funds 2012/13 £	2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
	<u>Note</u>			-	-
Incoming resources				-	-
Incoming resources from generated funds				-	-
Voluntary income	2			495	806
Investment Income	3			45,273	54,045
				-	-
Total incoming resources		-	-	45,768	54,851
Resources expended				-	-
Charitable activities	4			19,443	12,144
Governance costs	5			30,156	15,754
				-	-
Total resources expended		-	-	49,598	27,898
Net incoming/(outgoing) resources		-	-	(3,831)	26,953
Transfers				-	-
Gross transfers between funds				-	-
				-	-
Net incoming/(outgoing) resources before other recognised gains and losses		-	-	(3,831)	26,953
Other recognised gains/(losses)				-	-
Gains/(losses) on investment assets				80,185	61,635
Net movement in funds		-	-	76,354	88,588
				-	-
Reconciliation of funds				-	-
Total funds brought forward				3,463,621	2,902,831
Total funds carried forward		-	-	3,539,975	2,991,419
BALANCE SHEET AS AT 31 MARCH					
	<u>Note</u>				
Fixed assets					
Investments	6			2,151,962	2,071,777
Total fixed assets				2,151,962	2,071,777
Current assets					
Stocks and work-in-progress				1,664	1,998
Debtors	7			8,618	6,035
Investments - City of Aberdeen Loans Fund	8			992,268	986,092
Cash at bank - Guildry Investment Account				400,000	400,000
				-	-
Total current assets				1,402,550	1,394,125
Liabilities					
Creditors: Amounts falling due within one year	9			(14,530)	(2,945)
				-	-
Net current assets/(liabilities)				1,388,020	1,391,180
Net asset/(liabilities)				3,539,982	3,462,957
The funds of the charity					
Endowment funds				4,940	4,940
Restricted income funds				29,775	29,775
				-	-
Unrestricted income funds:					
Unrestricted funds				2,453,020	2,456,187
Revaluation reserve				1,052,240	972,055
Total unrestricted funds				3,505,260	3,428,242
				-	-
Total charity funds				3,539,975	3,462,957

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

1 - Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention, and include the results of the Trusts' operations, all of which are continuing.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 2013 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 a 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 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 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.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

Guildry SC011857				
Unrestricted Funds 2012/13	Restricted Funds 2012/13	Endowment Funds 2012/13	Total Funds 2012/13	Total Funds 2011/12
£	£	£	£	£
Q79021/22/23				

Booth Coal Fund SC018531				
Unrestricted Funds 2012/13	Restricted Funds 2012/13	Endowment Funds 2012/13	Total Funds 2012/13	Total Funds 2011/12
£	£	£	£	£
Q79253				

Miss Jane Smith Trust SC018534				
Unrestricted Funds 2012/13	Restricted Funds 2012/13	Endowment Funds 2012/13	Total Funds 2012/13	Total Funds 2011/12
£	£	£	£	£
Q79254				

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

493			493	802
493	-	-	493	802

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

17,486	-	-	17,486	15,671
12,508	-	-	12,508	17,790
29,994	-	-	29,994	33,461

8	-	-	8	10
-	-	-	-	-
8	-	-	8	10

4	-	-	4	5
-	-	-	-	-
4	-	-	4	5

4 CHARITABLE ACTIVITIES

Donations and expenditures

5,462			5,462	7,074
5,462	-	-	5,462	7,074

-	-	-	-	4
-	-	-	-	4

-	-	-	-	5
-	-	-	-	5

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

12,704	-	-	12,704	11,318
1,007	-	-	1,007	-
13,711	-	-	13,711	11,318

6	-	-	6	6
323	-	-	323	-
329	-	-	329	6

-	-	-	-	-
323	-	-	323	-
323	-	-	323	-

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

1,183,644 1,148,424

Net investment gains/(losses) on revaluation

45,820 35,220

Market value at 31st March 2013 and 2012

1,229,464 1,183,644

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

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

300	300
8,318	5,735
8,618	6,035

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

537,184	528,154
537,184	528,154

642	644
642	644

309	310
309	310

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

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

2,567	2,602
2,567	2,602

322	4
322	4

323	5
323	5

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets	Net assets/ (liabilities)	Total	Total
	£	£	£	£
Unrestricted funds	1,229,464	944,899	2,174,363	2,117,229
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	1,229,464	944,899	2,174,363	2,117,229

	Tangible fixed assets	Net assets/ (liabilities)	Total	Total
	£	£	£	£
	-	(321)	(321)	-
	-	-	-	-
	-	640	640	640
	-	320	320	640

	Tangible fixed assets	Net assets/ (liabilities)	Total	Total
	£	£	£	£
	-	(14)	(14)	305
	-	-	-	-
	-	-	-	-
	-	(14)	(14)	305

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

John Black's Trust SC018536				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79123		

John Mather SC018537				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79403		

Bedlam Fund SC018538				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79236		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

2	-	-	2	4
2	-	-	2	4

3 INVESTMENT INCOME

Interest receivable
Share of lands free revenue

86	-	-	86	181
-	-	-	86	181

1	-	-	1	2
1	-	-	1	2

62	-	-	62	79
62	-	-	62	79

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	4,587
-	-	-	-	4,587

-	-	-	-	2
-	-	-	-	2

20	-	-	20	34
20	-	-	20	34

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

66	-	-	66	112
323	-	-	323	-
389	-	-	389	112

-	-	-	-	-
112	-	-	112	-
112	-	-	112	-

49	-	-	49	49
323	-	-	323	-
372	-	-	372	49

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

6,665	6,644
6,665	6,644

113	114
113	114

5,413	4,868
5,413	4,868

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

323	-
323	-

112	2
112	2

323	14
323	14

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	6,342	6,342	6,644
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	6,342	6,342	6,644

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	1	1	112
	-	-	-	-
	-	-	-	-
	-	1	1	112

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	5,090	5,090	4,854
	-	-	-	-
	-	-	-	-
	-	5,090	5,090	4,854

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Dr Robert Beveridge
SC018539**

**Aberdeen Shipwrecked Seamen's Fund
SC018540**

**Mrs Henrietta Wood
SC018541**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£		£	£	£
		Q79409		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£		£	£	£
		Q79247		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£		£	£	£
		Q79509		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

6	-	-	6	7
---	---	---	---	---

1,008	-	-	1,008	1,261
-------	---	---	-------	-------

67	-	-	67	84
----	---	---	----	----

Share of lands free revenue

6	-	-	6	7
---	---	---	---	---

1,008	-	-	1,008	1,261
-------	---	---	-------	-------

67	-	-	67	84
----	---	---	----	----

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	7
-	-	-	-	7

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

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

783	-	-	783	778
-----	---	---	-----	-----

525	-	-	525	52
-----	---	---	-----	----

Independent Examiner Fee

323	-	-	323	-
323	-	-	323	-

323	-	-	323	-
1,106	-	-	1,106	778

323	-	-	323	-
848	-	-	848	52

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

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

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

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

7 DEBTORS

Composition from Entering Burgesses

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

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

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

Prepayments & accrued income

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

		436	437	
		436	437	

		78,548	78,323	
		78,548	78,323	

		5,232	5,217	
		5,232	5,217	

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

		322	7	
		322	7	

		323	-	
		323	-	

		322	-	
		322	-	

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
Unrestricted funds	-	114	114	430
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	114	114	430

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	78,226	78,226	78,323
	-	-	-	-
	-	-	-	-
	-	78,226	78,226	78,323

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	4,910	4,910	5,217
	-	-	-	-
	-	-	-	-
	-	4,910	4,910	5,217

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Mary Duthie Williams
SC018542**

**W D Watson's Trust
SC018543**

**Catherine Rolland
SC018544**

Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79240		

Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79249		

Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79203/204		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

51	-	-	51	65
----	---	---	----	----

66	-	-	66	84
----	---	---	----	----

113	-	-	113	140
-----	---	---	-----	-----

Share of lands free revenue

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

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

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

51	-	-	51	65
----	---	---	----	----

66	-	-	66	84
----	---	---	----	----

113	-	-	113	140
-----	---	---	-----	-----

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	25
-	-	-	-	25

-	-	-	-	32
-	-	-	-	32

9	-	-	9	18
9	-	-	9	18

5 GOVERNANCE COSTS

Accounting and administration

40	-	-	40	40
----	---	---	----	----

52	-	-	52	52
----	---	---	----	----

87	-	-	87	87
----	---	---	----	----

Independent Examiner Fee

323	-	-	323	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

363	-	-	363	40
-----	---	---	-----	----

375	-	-	375	52
-----	---	---	-----	----

410	-	-	410	87
-----	---	---	-----	----

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

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

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

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

7 DEBTORS

Composition from Entering Burgesses

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

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

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

Prepayments & accrued income

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

			3,999	4,013
			3,999	4,013

			5,170	5,188
			5,170	5,188

			8,735	8,727
			8,735	8,727

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

			322	25
			322	25

			322	32
			322	32

			332	18
			332	18

10 ANALYSIS OF NET ASSETS IN FUNDS

Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
-	2,677	2,677	2,988
-	-	-	-
-	1,000	1,000	1,000
-	3,677	3,677	3,988

Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
-	1,848	1,848	2,156
-	-	-	-
-	3,000	3,000	3,000
-	4,848	4,848	5,156

Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
-	8,404	8,404	8,709
-	-	-	-
-	-	-	-
-	8,404	8,404	8,709

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**George Ogilvie
SC018545**
Unrestricted
Funds
2012/13
£
Restricted
Funds
2012/13
£
Endowment
Funds
2012/13
£
Q79402
**Total
Funds
2012/13
£**
**Total
Funds
2011/12
£**

**Mollison Fund
SC018546**
Unrestricted
Funds
2012/13
£
Restricted
Funds
2012/13
£
Endowment
Funds
2012/13
£
Q79507
**Total
Funds
2012/13
£**
**Total
Funds
2011/12
£**

**Lt Col Charles M MacQuibban Memorial Fund
SC018547**
Unrestricted
Funds
2012/13
£
Restricted
Funds
2012/13
£
Endowment
Funds
2012/13
£
Q79251
**Total
Funds
2012/13
£**
**Total
Funds
2011/12
£**

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

4	-	-	4	6
---	---	---	---	---

1	-	-	1	1
---	---	---	---	---

20	-	-	20	25
----	---	---	----	----

Share of lands free revenue

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

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

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

4	-	-	4	6
---	---	---	---	---

1	-	-	1	1
---	---	---	---	---

20	-	-	20	25
----	---	---	----	----

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	6
-	-	-	-	6

(43)	-	-	(43)	1
(43)	-	-	(43)	1

-	-	-	-	10
-	-	-	-	10

5 GOVERNANCE COSTS

Accounting and administration

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

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

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

Independent Examiner Fee

343	-	-	343	-
343	-	-	343	-

53	-	-	53	-
53	-	-	53	-

323	-	-	323	-
338	-	-	338	15

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

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

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

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

7 DEBTORS

Composition from Entering Burgesses

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

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

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

Prepayments & accrued income

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

-	-	-	347	-
-	-	-	347	-

-	-	-	97	96
-	-	-	97	96

-	-	-	1,560	1,556
-	-	-	1,560	1,556

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

-	-	-	343	-
-	-	-	343	-

-	-	-	53	43
-	-	-	53	43

-	-	-	346	25
-	-	-	346	25

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds

Restricted funds

Endowment funds

£	£	£	£	£
-	4	4	-	-
-	-	-	-	-
-	-	-	-	-
-	4	4	-	-

£	£	£	£	£
-	(6)	(6)	3	3
-	50	50	50	50
-	-	-	-	-
-	44	44	53	53

£	£	£	£	£
-	1,214	1,214	1,531	1,531
-	-	-	-	-
-	-	-	-	-
-	1,214	1,214	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 2013**

Charity name
Charity number

Mrs Harvey Loutit SC018548					
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £	
		Q79128			

Captain Harvey Loutit SC018549					
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £	
		Q79127			

Bridge of Don Fund SC018551					
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £	
		Q79011			

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

4	-	-	4	5
---	---	---	---	---

445	-	-	445	556
-----	---	---	-----	-----

11,317	-	-	11,317	2,206
--------	---	---	--------	-------

Share of lands free revenue

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

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

-	-	-	-	13,344
---	---	---	---	--------

4	-	-	4	5
---	---	---	---	---

445	-	-	445	556
-----	---	---	-----	-----

11,317	-	-	11,317	15,550
--------	---	---	--------	--------

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

13,995	-	-	13,995	-
13,995	-	-	13,995	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

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

345	-	-	345	343
-----	---	---	-----	-----

1,504	-	-	1,504	1,362
-------	---	---	-------	-------

Independent Examiner Fee

323	-	-	323	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

668	-	-	668	343
-----	---	---	-----	-----

1,827	-	-	1,827	1,362
-------	---	---	-------	-------

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

-	-
-	-
-	-

-	-
-	-
-	-

888,133	861,718
34,365	26,415
922,498	888,133

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

-	-
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-	-
---	---

-	-
---	---

Prepayments & accrued income

-	-
-	-

-	-
-	-

-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

		332	328
		332	328

		20,645	34,540
		20,645	34,540

		160,188	150,376
		160,188	150,376

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

		322	-
		322	-

		322	-
		322	-

		322	-
		322	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	10	10	328
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	10	10	328

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	20,123	20,123	34,340
	-	200	200	200
	-	-	-	-
	-	20,323	20,323	34,540

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	922,498	159,867	1,082,365	1,038,509
	-	-	-	-
	-	-	-	-
	922,498	159,867	1,082,365	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 2013**

Charity name
Charity number

Alexander Forbes of Morkeu SC018552				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79243		

Miss Eliza S Moir Bequest SC018553				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79508		

Sir Thomas Jaffrey's Gift SC018554				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79120		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

24	-	-	24	30
-	-	-	-	-
24	-	-	24	30

74	-	-	74	93
-	-	-	-	-
74	-	-	74	93

84	-	-	84	105
-	-	-	-	-
84	-	-	84	105

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

19	-	-	19	19
323	-	-	323	-
342	-	-	342	19

58	-	-	58	57
323	-	-	323	-
381	-	-	381	57

65	-	-	65	65
323	-	-	323	-
388	-	-	388	65

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

		1,881	1,876
		1,881	1,876

		5,777	5,761
		5,777	5,761

		6,534	6,515
		6,534	6,515

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

		322	-
		322	-

		323	-
		323	-

		323	-
		323	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	1,359	1,359	1,676
Restricted funds	-	-	-	-
Endowment funds	-	200	200	200
	-	1,559	1,559	1,876

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	5,455	5,455	5,761
	-	-	-	-
	-	-	-	-
	-	5,455	5,455	5,761

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	1,212	1,212	1,515
	-	5,000	5,000	5,000
	-	-	-	-
	-	6,212	6,212	6,515

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Miss Margaret Cumming Innes
SC018555**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79121		

**Miss Margaret C Hamilton
SC018556**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79126		

**Jean Guild
SC018557**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79202		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

46	-	-	46	58
-	-	-	-	-
46	-	-	46	58

12	-	-	12	15
-	-	-	-	-
12	-	-	12	15

10	-	-	10	12
-	-	-	-	-
10	-	-	10	12

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

36	-	-	36	36
323	-	-	323	-
359	-	-	359	36

9	-	-	9	9
323	-	-	323	-
332	-	-	332	9

7	-	-	7	7
323	-	-	323	-
330	-	-	330	7

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	3,589	3,579
	3,589	3,579

	932	929
	932	929

	743	740
	743	740

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

	322	-
	322	-

	323	-
	323	-

	323	-
	323	-

10 ANALYSIS OF NET ASSETS IN FUNDS

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
Unrestricted funds	3,267	3,267	3,579
Restricted funds	-	-	-
Endowment funds	-	-	-
	3,267	3,267	3,579

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
	110	110	429
	500	500	500
	-	-	-
	610	610	929

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
	421	421	740
	-	-	-
	-	-	-
	421	421	740

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**C M L Werdmuller
SC018558**

**Lady Durris
SC018559**

	Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £		Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
			Q79130						Q79219/220		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

	203	-	-	203	255		49	-	-	49	61
	-	-	-	-	-		-	-	-	-	-
	203	-	-	203	255		49	-	-	49	61

4 CHARITABLE ACTIVITIES

Donations and expenditures

	-	-	-	-	98		-	-	-	-	11
	-	-	-	-	98		-	-	-	-	11

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

	157	-	-	157	157		35	-	-	35	35
	323	-	-	323	-		315	-	-	315	-
	480	-	-	480	157		350	-	-	350	35

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

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

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

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

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

				15,788	15,840					3,823	3,814
				15,788	15,840					3,823	3,814

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 an

9 CREDITORS: Amounts falling due within one year

Accruals and deferred income

	-	-	-	323	98		-	-	-	333	23
	-	-	-	323	98		-	-	-	333	23

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £		Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	12,216	12,216	12,492		-	3,490	3,490	3,791
Restricted funds	-	3,250	3,250	3,250		-	-	-	-
Endowment funds	-	-	-	-		-	-	-	-
	-	15,466	15,466	15,742		-	3,490	3,490	3,791

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Janet Fordyce
SC018560**

**Mrs Gibson
SC018561**

**Families of Fishermen & Seamen Lost at Sea
SC018562**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79229		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79302		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79248		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

1	-	-	1	1
---	---	---	---	---

8	-	-	8	8
---	---	---	---	---

124	-	-	124	155
-----	---	---	-----	-----

Share of lands free revenue

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

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

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

1	-	-	1	1
---	---	---	---	---

8	-	-	8	8
---	---	---	---	---

124	-	-	124	155
-----	---	---	-----	-----

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	1
-	-	-	-	1

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration

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

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

96	-	-	96	96
----	---	---	----	----

Independent Examiner Fee

60	-	-	60	-
----	---	---	----	---

228	-	-	228	-
-----	---	---	-----	---

323	-	-	323	-
-----	---	---	-----	---

60	-	-	60	-
----	---	---	----	---

228	-	-	228	-
-----	---	---	-----	---

419	-	-	419	96
-----	---	---	-----	----

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses

-	-
---	---

-	-
---	---

-	-
---	---

Prepayments & accrued income

-	-
---	---

-	-
---	---

-	-
---	---

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

61	61
61	61

307	199
307	199

9,663	9,635
9,663	9,635

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

61	1
61	1

228	-
228	-

323	-
323	-

10 ANALYSIS OF NET ASSETS IN FUNDS

Unrestricted funds

Restricted funds

Endowment funds

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
-	-	-	60
-	-	-	-
-	-	-	-
-	-	-	60

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
-	80	80	199
-	-	-	-
-	-	-	-
-	80	80	199

Tangible fixed assets	Net assets/(liabilities)	Total	Total
£	£	£	£
-	9,341	9,341	9,635
-	-	-	-
-	-	-	-
-	9,341	9,341	9,635

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

Old Abdn Soup Kitchen & Dalgarno Coal Fund
SC018563
Unrestricted Funds 2012/13
Restricted Funds 2012/13
Endowment Funds 2012/13
Total Funds 2012/13
Total Funds 2011/12
£ £
Q79238

George Davidson
SC018564
Unrestricted Funds 2012/13
Restricted Funds 2012/13
Endowment Funds 2012/13
Total Funds 2012/13
Total Funds 2011/12
£ £
Q79205

James Reid
SC018565
Unrestricted Funds 2012/13
Restricted Funds 2012/13
Endowment Funds 2012/13
Total Funds 2012/13
Total Funds 2011/12
£ £
Q79227

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

1 ACCOUNTING POLICIES

Please see attached sheet

2 VOLUNTARY INCOME

Donations and gifts to individuals

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

3 INVESTMENT INCOME

Interest receivable

4	-	-	4	6
---	---	---	---	---

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

1	-	-	1	1
---	---	---	---	---

Share of lands free revenue

-	-	-	-	-
4	-	-	4	6

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
1	-	-	1	1

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	6
-	-	-	-	6

-	-	-	-	-
-	-	-	-	-

-	-	-	-	1
-	-	-	-	1

5 GOVERNANCE COSTS

Accounting and administration

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

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

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

Independent Examiner Fee

345	-	-	345	-
345	-	-	345	-

6	-	-	6	-
6	-	-	6	-

44	-	-	44	-
44	-	-	44	-

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-

Market value at 1st April 2012 and 2011

Net investment gains/(losses) on revaluation

Market value at 31st March 2013 and 2012

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

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

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

7 DEBTORS

Composition from Entering Burgesses

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

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

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

Prepayments & accrued income

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

			349	351
			349	351

			6	6
			6	6

			47	46
			47	46

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

			345	6
			345	6

			6	-
			6	-

			47	3
			47	3

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
Unrestricted funds	-	4	4	345
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	4	4	345

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	-	-	6
	-	-	-	-
	-	-	-	-
	-	-	-	6

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	-	-	43
	-	-	-	-
	-	-	-	-
	-	-	-	43

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

**Sir John Anderson
SC018566**

**John Burnett
SC018567**

**Alexander MacDonald's Bequest
SC018568**

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79125		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79301		

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
2012/13	2012/13	2012/13	2012/13	2011/12
£	£	£	£	£
		Q79117		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

20	-	-	20	25
-	-	-	-	-
20	-	-	20	25

5	-	-	5	6
-	-	-	-	-
5	-	-	5	6

419	-	-	419	527
-	-	-	-	-
419	-	-	419	527

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	9
-	-	-	-	9

-	-	-	-	6
-	-	-	-	6

-	-	-	-	202
-	-	-	-	202

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

16	-	-	16	16
323	-	-	323	-
339	-	-	339	16

-	-	-	-	-
323	-	-	323	-
323	-	-	323	-

325	-	-	325	325
323	-	-	323	-
648	-	-	648	325

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	1,566	1,571
	1,566	1,571

	415	410
	415	410

	32,639	32,545
	32,639	32,545

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

	322	9
	322	9

	339	17
	339	17

	323	-
	323	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
Unrestricted funds	-	1,244	1,244	1,562
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	1,244	1,244	1,562

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	76	76	393
	-	-	-	-
	-	-	-	-
	-	76	76	393

	Tangible fixed assets	Net assets/(liabilities)	Total	Total
	£	£	£	£
	-	32,317	32,317	32,545
	-	-	-	-
	-	-	-	-
	-	32,317	32,317	32,545

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

Sir Alex Lyon Trust SC018569				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79122		

John Clark SC018570				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79502		

Alexander Webster's Bequest SC018571				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79118		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

45	-	-	45	56
45	-	-	45	56

55	-	-	55	68
55	-	-	55	68

233	-	-	233	291
233	-	-	233	291

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

35	-	-	35	34
323	-	-	323	-
358	-	-	358	34

42	-	-	42	42
323	-	-	323	-
365	-	-	365	42

181	-	-	181	180
323	-	-	323	-
504	-	-	504	180

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	3,475	3,465
	3,475	3,465

	4,261	4,248
	4,261	4,248

	18,117	18,065
	18,117	18,065

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

	322	-
	322	-

	322	-
	322	-

	323	-
	323	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	521	521	833
Restricted funds	-	2,632	2,632	2,632
Endowment funds	-	-	-	-
	-	3,153	3,153	3,465

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	3,939	3,939	4,248
	-	-	-	-
	-	-	-	-
	-	3,939	3,939	4,248

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	4,652	4,652	4,922
	-	13,143	13,143	13,143
	-	-	-	-
	-	17,795	17,795	18,065

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

Sir James Murray's Gift SC018573				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79119		

Robert Anderson Bequest SC018576				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79124		

Former Health Dept Prize Fund SC018577				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79510		

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

100	-	-	100	125
-	-	-	-	-
100	-	-	100	125

1	-	-	1	1
-	-	-	-	-
1	-	-	1	1

40	-	-	40	50
-	-	-	-	-
40	-	-	40	50

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

78	-	-	78	77
323	-	-	323	-
401	-	-	401	77

-	-	-	-	-
72	-	-	72	-
72	-	-	72	-

31	-	-	31	31
323	-	-	323	-
354	-	-	354	31

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	7,798	7,776
	7,798	7,776

	73	72
	73	72

	3,119	3,110
	3,119	3,110

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

	322	-
	322	-

	73	-
	73	-

	322	-
	322	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	2,476	2,476	2,776
Restricted funds	-	5,000	5,000	5,000
Endowment funds	-	-	-	-
	-	7,476	7,476	7,776

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	-	-	72
	-	-	-	-
	-	-	-	-
	-	-	-	72

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	2,697	2,697	3,010
	-	-	-	-
	-	100	100	100
	-	2,797	2,797	3,110

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

Charity name
Charity number

Bridge of Dee Fund SC021297				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79012		

City of Aberdeen Relay Scheme Charitable Trust SC021305				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £
		Q79250		

Cowdray Hall & Art Museum Trust SC018574				
Unrestricted Funds 2012/13 £	Restricted Funds 2012/13 £	Endowment Funds 2012/13 £	Total Funds 2012/13 £	Total Funds 2011/12 £

Note

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2013

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

449	-	-	449	562
-	-	-	-	-
449	-	-	449	562

9	-	-	9	12
-	-	-	-	-
9	-	-	9	12

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

4 CHARITABLE ACTIVITIES

Donations and expenditures

-	-	-	-	-
-	-	-	-	-

-	-	-	-	5
-	-	-	-	5

-	-	-	-	-
-	-	-	-	-

5 GOVERNANCE COSTS

Accounting and administration
Independent Examiner Fee

349	-	-	349	347
323	-	-	323	-
672	-	-	672	347

7	-	-	7	7
323	-	-	323	-
330	-	-	330	7

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

6 INVESTMENTS HELD AS FIXED ASSETS

Investment in Land of Skene:-
Market value at 1st April 2012 and 2011
Net investment gains/(losses) on revaluation
Market value at 31st March 2013 and 2012

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-

7 DEBTORS

Composition from Entering Burgesses
Prepayments & accrued income

-	-
-	-
-	-

-	-
-	-
-	-

-	-
-	-
-	-

8 INVESTMENTS HELD AS CURRENT ASSETS

City of Aberdeen loan funds

	34,980	34,879
	34,980	34,879

	712	715
	712	715

	-	-
	-	-

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

	323	-
	323	-

	323	5
	323	5

	-	-
	-	-

10 ANALYSIS OF NET ASSETS IN FUNDS

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
Unrestricted funds	-	34,657	34,657	34,879
Restricted funds	-	-	-	-
Endowment funds	-	-	-	-
	-	34,657	34,657	34,879

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	390	390	710
	-	-	-	-
	-	-	-	-
	-	390	390	710

	Tangible fixed assets £	Net assets/ (liabilities) £	Total £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

11 CONTROLLING INTEREST

Each charity is under the control of its trustees.

