

# Letham Feuars' Committee

Scotland · Charity number SC003197

## Details

---

**Status** Active

**Legal form** Other

**Registered** 1912-11-06

**Register** [View on the OSCR register](#)

## Contact

---

**Address** 15 The Square  
Letham  
Angus  
DD8 2PZ

## Activities

---

**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

**What the charity does:** The charity was set up to preserve the assets of the village for the benefit of the villagers. We do this by maintaining the assets and obtaining a rental income to allow the charity to provide social services to the village (ie Christmas lights)

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** a) To manage the resources held in common by the Feuars of Letham for the benefit of the residents of the village. b) To enhance the life of the village by engaging in community based activities. c) To make grants to other voluntary agencies, operating within the village, whose aims and activities are in accord with the aims and activities of the Committee.

## Geography

---

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£28,405	£5,977	-	0
2024-02-28	£8,730	£7,708	-	0
2023-02-28	£8,385	£6,854	-	0
2022-02-28	£7,459	£6,272	-	0
2021-02-28	£9,792	£12,325	-	0

**Letham Feuars' Committee**

Scotland - Charity number SC003197

---

# Accounts

---

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	03	2024		28	02	2025

**Reference and administration details**

Charity name	Letham Feuars' Committee
Other names charity is known by	
Registered charity number	SC0031197
Charity's principal address	15 The Square Letham Forfar Postcode DD8 2XD

**Names of the charity trustees on date of approval of Trustees' Annual Report**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Treasurer		
2	Secretary		
3			
4	Vice Chair, Chair	Appointed 18/10/24	
5		Appointed 18/10/24	
6		Appointed 18/10/24	
7		Appointed 18/10/24	
8		Appointed 15/10/25	
9		Appointed 15/10/25	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	Appointed 18/10/24, resigned 28/10/24
[REDACTED]	Appointed 18/10/24, resigned 28/10/24
[REDACTED]	[REDACTED]

## Structure, governance and management

Type of governing document

The charity is governed by its constitution

Trustee recruitment and appointment

Trustees are appointed annually at the AGM and selected from within the feuars.

## Objectives and activities

## Charitable purposes

- a) To manage the resources held in common by the Feuars of Letham for the benefit of the residents of the village.
- b) To enhance the life of the village by engaging in community based activities
- c) To make grant to other voluntary agencies, operating within the village, whose aims and activities are in accordance with the aims and activities of the committee.
- d) To take action to promote community and environmental improvement within the village of Letham, Angus.

## Summary of the main activities in relation to these objects

The charity rents several of its properties to local businesses and organisations

Events are organised within the village at various times during the year

The charity provides funding for several initiatives within the village

2

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

During the year, the charity has carried out the following:

1. Christmas tree and Christmas decorations and lights
2. Christmas Eve event
3. Summer event
4. Annual litter pick
5. Erected & maintained the hanging baskets in the square

The charity received funding from the National Lottery to carry out repairs to the roof of the charity' main building. Work is due to start as soon as the roofers have capacity.

### Financial review

**Brief statement of the charity's policy on reserves**

The charity aims to maintain sufficient reserves to ensure that the maintenance of the properties can be kept to an acceptable standard and to cover the costs of all insurance and legal costs necessary.

The Trustees believe that the current level of reserves is currently sufficient for these purposes but acknowledge that additional funding will require to be sought to carry out structural repairs to the historic properties

**Details of any deficit**

The charity has no deficit or significant outstanding liabilities

**Donated facilities and services (if any)**

The charity receives the donation of volunteer hours throughout the year to which it is extremely grateful.

**APPENDIX 1**

**Other optional information**

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Treasurer

Trustee

Date

15/10/25

15/10/25

## Letham Feuars' Committee

SC003197



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024		28	02	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	155				155	185
Legacies					-	
Grants		20,000			20,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	6,180				6,180	6,183
Gross receipts from other charitable activities	1,828				1,828	1,824
Sundry income	242				242	538
<b>A1 Sub total</b>	<b>8,405</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>28,405</b>	<b>8,730</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8,405</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>28,405</b>	<b>8,730</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,959				4,959	7,251
Grants and donations	200				200	240
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	780				780	180
Other	38				38	38
					-	
<b>A3 Sub total</b>	<b>5,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,977</b>	<b>7,709</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	1,450				1,450	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>1,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,450</b>	<b>-</b>
<b>Total payments</b>	<b>7,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,427</b>	<b>7,709</b>
<b>Net receipts / (payments)</b>	<b>978</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,978</b>	<b>1,021</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>978</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,978</b>	<b>1,021</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	26,116				26,116	
	Surplus / (deficit) shown on receipts and payments account	978	20,000			20,978	
						-	
	Cash and bank balances at end of year	27,094	20,000	-	-	47,094	-

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>	Issac Eaton Trust - RBS	Unrestricted	914	847
	CCLA Investment Mgt	Unrestricted	1,574	1,554
		<b>Total</b>	<b>2,488</b>	<b>2,401</b>

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Property portfolio	Unrestricted	n/a	n/a	
			<b>Total</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

[Redacted Signature Area]

Date of approval

15 October 2025  
15 October 2025

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

See Trustees report

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
--	---

Authority under which paid £

**C3b Trustee remuneration - details**


**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

Number of trustees £

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

### Additional analysis (1)

#### Analysis of receipts and payments

##### 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Dempster Day	128				128	
Other donations	27				27	85
Village lottery					-	100
<b>Total</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>185</b>

- - - - -

##### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
National Lottery fund		20,000	20,000	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>

- - - - -

##### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bookshop income	1,828				1,828	1,824
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,828</b>	<b>1,824</b>

- - - - -

##### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Heat & Light	681				681	2,404
Village events	252				252	300
Flowers & plants for Square	632				632	460
Insurance	1,871				1,871	1,652
Repairs & maintenance	545				545	1,272
Admin costs	724				724	736
Other costs	254				254	427
					-	
					-	
					-	
<b>Total</b>	<b>4,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,959</b>	<b>7,251</b>

- - - - -

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	General fund					
<b>Receipts</b>						
Donations	155				155	185
Legacies					-	
Sundry income	242				242	538
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	6,180				6,180	6,183
Gross receipts from other charitable activities	1,828				1,828	1,824
<b>Sub total</b>	<b>8,405</b>	-	-	-	<b>8,405</b>	<b>8,730</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>8,405</b>	-	-	-	<b>8,405</b>	<b>8,730</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,959				4,959	7,251
Grants and donations	200				200	240
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	780				780	180
Other costs	38				38	38
<b>Sub total</b>	<b>5,977</b>	-	-	-	<b>5,977</b>	<b>7,709</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>5,977</b>	-	-	-	<b>5,977</b>	<b>7,709</b>
<b>Net receipts / (payments)</b>	<b>2,428</b>	-	-	-	<b>2,428</b>	<b>1,021</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>2,428</b>	-	-	-	<b>2,428</b>	<b>1,021</b>

Nature and purpose of funds

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Roof Repairs</b>						
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	20,000				20,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>20,000</b>	-	-	-	<b>20,000</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>20,000</b>	-	-	-	<b>20,000</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	<b>20,000</b>	-	-	-	<b>20,000</b>	-
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>20,000</b>	-	-	-	<b>20,000</b>	-

**Nature and purpose of funds**

Grant funding received to carry out essential repairs to the roof and associated areas of The Feuars Hall

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LETHAM FEUARS' COMMITTEE  
YEAR ENDED 28 FEBRUARY 2025**

---

I report on the accounts of the above charity for the year ended 28 February 2025

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

