

John Bothwell's Charitable Trust

Scottish Charity No. SC007652

**Report and Accounts for the year
ended 5th April 2026**

Trustees' Report & Accounts for year ended 5th April 2026

The Fund is a Charitable Trust formed and administered in terms of the Trust Disposition and Settlement of John Bothwell dated the 12th September and registered in the Books of Council and Session on 26th November 1949.

The Fund has named beneficiaries namely the West Church of Scotland, Inverurie which receives three parts of the income; and the Provost, Magistrates and Councillors of the Royal Burgh of Inverurie for the benefit of the Poor of Inverurie who receive one part of the income.

The Trustees were originally appointed in the Trust Disposition and Settlement and have subsequently been appointed by the remaining Trustees as and when necessary.

The present trustees are the Reverend Rhona Cathcart, Minister of the Church, and Dr Morag Mitchell, Session Clerk of the West Church of Inverurie.

No expenses were paid to Charity Trustees.

The balance of the Revenue after deduction of expenses is paid out to the beneficiaries. The balance of Revenue as at 5th April 2026 was £3,499.17 and the balance of expendable endowment funds was £14,904.27.

The Kirk Session of the West Church of Inverurie agreed to meet the expenses of the Church's Junior Church from the Fund in 2025. These expenses were £121.55.

The Trustees can be contacted at Inverurie West Church, West High Street, Inverurie AB51 3SA.

The Accounts for the year are attached and form part of this report.

This report was approved by the Trustees on 19th April 2026.

Signed on behalf of the Trustees



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JOHN BOTHWELL CHARITABLE TRUST
Notes to the account and statement
For the year ended 5th April 2026

1. Basis of Preparation

The account and statement have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Additional information regarding the receipts and payments accounts and statement of balances is included in the attached schedules.

2. Nature of the Funds

Expendable Endowment Funds

The capital funds were endowed to the Trust in 1949. The balance of revenue after deduction of expenses is usually paid over to beneficiaries annually. The Trust deed allows the Trustees absolute discretion in the application of capital and realised gains on disposals of shares in the investment portfolio may be used to augment the revenue balances.

Unrestricted Funds

The application of the revenue funds is unrestricted and subject to the uncontrolled discretion of the Trustees.

3. Payment to Beneficiaries

Payments totalling £121.55 were made during the year to meet the expenses of the Junior Church of Inverurie West Church.

4. Transactions with Trustees

No Trustees receive remuneration from the Trust.

JOHN BOTHWELL CHARITABLE TRUST
RECEIPTS AND PAYMENTS ACCOUNT
For the year ended 5th April 2026

	Schedule	2026 Unrestricted	2026 Restricted	2026 Total	2025 Total
Receipts:					
Receipts from investments other than land and buildings	IV	<u>£797.54</u>	-	<u>£797.54</u>	<u>£891.12</u>
Receipts		£797.54	-	£797.54	£891.12
The proceeds from the sale of investments		-	-	-	-
Total Receipts		<u>£797.54</u>	-	<u>£797.54</u>	<u>£891.12</u>
Payments:					
Governance costs		£121.55	-	£121.55	£11.49
Payment for charitable activities	V	-	-	-	-
Total Payments		<u>£121.55</u>	-	<u>£121.55</u>	<u>£11.49</u>
Excess of Receipts over Payments		<u>£675.99</u>	-	<u>£675.99</u>	<u>£879.63</u>

JOHN BOTHWELL CHARITABLE TRUST
STATEMENT OF BALANCES
As at 5th April 2026

	Schedule	2026 Unrestricted Funds	2026 Endowment Funds	2026 Total	2025 Total
Bank and cash in hand					
Balances at 6 th April 2025		£2,823.18	£14,904.27	£17,727.45	£16,847.82
Excess of receipts over payments		<u>£675.99</u>	=	<u>£675.99</u>	<u>£879.63</u>
Balances at 5 th April 2025		<u>£3,499.17</u>	<u>£14,904.27</u>	<u>£18,403.44</u>	<u>£17,727.45</u>

Liabilities

As at the 5th April 2026 the Trust had no liabilities.

Signed: Marg McNeill
Trustee

Date: 19th April 2026

For and on behalf of the Trustees of the John Bothwell Charitable Trust

SCHEDULE I

ESTATE AT CLOSE OF LAST ACCOUNT

Cash on deposit with Inverurie West Parish Church (invested with Church of Scotland)	<u>£17,727.45</u>
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SCHEDULE II

GOVERNANCE COSTS

Nil

SCHEDULE III

ESTATE AT CLOSE OF THIS ACCOUNT

Cash on deposit with Inverurie West Parish Church (invested with Church of Scotland)	<u>£18,403.44</u>
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SCHEDULE IV

INTERESTS RECEIVED

2026 Interest earned on deposit	<u>£797.54</u>
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SCHEDULE V

PAYMENTS TO BENEFICIARIES

2026 Junior Church Expenses	<u>£121.55</u>
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Independent Examiner's Report to the Trustees of the John Bothwell's Charitable Trust

I report on the accounts of the charity for the year ended 5th April 2026 which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alan Sharp MA(Hons) IPFA
11th April 2026