

APPENDIX 1

OSCr

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
	30	09	2022		29	09	2023

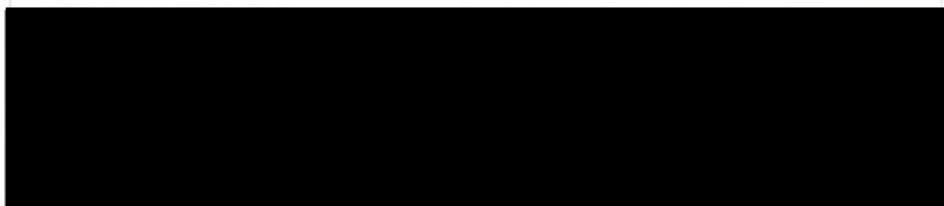
Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Scones Lethendy Mortification

N/A

SC015545



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		N/A		N/A
2		N/A		N/A
3		N/A		N/A
4		N/A		N/A
5		N/A		N/A
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Dates acted if not for whole year

All of Scones Lethendy Trustees are members of the Kirk Sessions of St Johns Kirk & Letham St Marks Church. Candidates are invited to become Trustees by the Board of Trustees before being appointed.

In the year, the charity gave money to Butter and Cairnie Mortifications.

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Achievements and performance

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

The charity has a surplus of £18,445 in the year in comparison to a surplus of £22,395 in the previous year.

During the year, the charity made the following grants:

£ 0.00 – Butter Mortifications

£ 2,308.00 – Cairnie Mortifications

Financial review

Brief statement of the charity's policy on reserves

The charity maintains adequate unrestricted reserves to meet the day to day running costs of the charity.

Details of any deficit

N/A

Donated facilities and services (if any)

The charity does not receive any donated facilities or services.

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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)

FINANCE CONVENOR

Date

5TH JUNE 2024

Receipts and payments accounts

For the period
from

30

09

2022

to

29

09

2023

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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	20,178				20,178	17,055
Rents from land & buildings	34,973				34,973	34,973
Gross receipts from other charitable activities	696				696	890
					-	
A1 Sub total	55,847	-	-	-	55,847	52,918
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	95,716				95,716	120,771
A2 Sub total	95,716	-	-	-	95,716	120,771
Total receipts	151,563	-	-	-	151,563	173,689
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Professional costs	15,666				15,666	24,172
Payments relating directly to charitable activities	34,961				34,961	18,863
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination	1,230				1,230	1,128
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	51,857	-	-	-	51,857	44,163
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	81,261				81,261	107,131
A4 Sub total	81,261	-	-	-	81,261	107,131
Total payments	133,118	-	-	-	133,118	151,294
Net receipts / (payments)	18,445	-	-	-	18,445	22,395
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	18,445	-	-	-	18,445	22,395

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds Period start date	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	295,311				295,311	272,916
	Surplus / (deficit) shown on receipts and payments account	18,445				18,445	22,395
						-	
						-	
	Cash and bank balances at end of year	313,756	-	-	-	313,756	295,311
(Agree balances with receipts and payments account(s))							

B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Market valuation to nearest £
	17052.58 - Jupiter UT Mngrs Strategic Bond Inc	Unrestricted	-	13,782
	28970 - Henderson Investme Preference	Unrestricted	12,721	13,060
	15964.036 - Threadneedle IF High Yield Bond	Unrestricted	-	13,290
	16940.528 - AXA Investment Managers UK Ltd	Unrestricted	13,829	13,520
	200 - JPMorgan ETFs (IRE Betabuilders)	Unrestricted	-	14,597
	153.63 - Robeco LUX SA Global	Unrestricted	-	13,387
	15280 - UK Government 3.25% Bonds	Unrestricted	14,015	
	13218.010 - UK Government 4.25% SNR Bonds	Unrestricted	13,328	
	12613.740 - Fidelity Investment Moneybuilder	Unrestricted	9,728	
	15127.425 - Man Fixed Interest ICVC	Unrestricted	13,261	
	9709.511 - Valu-Trac Investment Castlebay UK	Unrestricted	12,197	11,745
		Unrestricted	22,956	26,581
	24098.63 - Franklin TMPLTN F2 FTF CLRBRIDGE			
	7000 - Blackrock Sustaina ORD GBP0.01	Unrestricted	12,810	13,510
	13150 - Mercantile Investment TST PLC	Unrestricted	19,614	16,563
	3070 - Blackrock Throgmorton Trust	Unrestricted	17,591	15,718
	11358.961 - Franklin TMPLTN F2 FTF Royce	Unrestricted	34,747	31,339
	11357.86 - Blackrock FM Ltd Contl Eurp Inc	Unrestricted	19,491	17,886
	20578.104 - Threadneedle Inves UK Equity ICVC	Unrestricted	17,947	15,680
	16264.668 - JPMorgan AM UK LTD EMG MKTS	Unrestricted	10,478	10,208
	3355 - Finsbury Growth & Income Trust	Unrestricted	-	26,840
	7995.72 - Invesco FUND MNGR ASIAN UK	Unrestricted	19,992	19,246
	16264.668 - JPMorgan Funds Ltd US Equity	Unrestricted	26,705	28,191
	505 - Vanguard Funds PLC S&P	Unrestricted	33,610	31,557
	15228.66 - BNY Mellon FD MNGR NEWTON	Unrestricted	-	13,412
	219.07 - Muzinich Funds Global Tactical	Unrestricted	19,837	19,843
	15240.275 - Man FD MGMT UK	Unrestricted	18,456	15,941
	7047.41 - T Bailey Fund Serv TB Evenlode	Unrestricted	17,385	16,282
	1315.64 - Baillie Gifford American W1 DIS	Unrestricted	13,591	13,049
	4016 - Fidelity UCITS ICA US	Unrestricted	27,961	26,917
	663.67 - MSIM Fund MGMT Asia Opportunity	Unrestricted	15,219	15,927
	511 - SSGA SPDR ETFS S&P US DIV	Unrestricted	26,644	28,739
	5439.63 - Premier Portfolio PM European	Unrestricted	14,236	12,381
	5274.77 - Jupiter UT MNGRS Japan	Unrestricted	5,702	5,375
	5238.675 First Sentier Invsr FSSA Japan	Unrestricted	10,151	10,925
	9051 HiCL Infrastructure	Unrestricted	19,036	14,626
	1755 Segro PLC	Unrestricted	12,625	13,215
	11269 Digital 9 Infrastructure PLC	Unrestricted	11,091	11,382
	11066.756 Ninety One Funds Series I	Unrestricted	15,908	9,768
	3715.78 Liontrust Special Situations	Unrestricted	16,920	15,903
	7344.2907 Royal London Sustainable	Unrestricted	17,582	15,548
		Total	587,362	605,933

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Current value (if available) to nearest £
	Farm	Unrestricted	740,000	740,000	740,000
		Total	740,000	740,000	740,000

1. [REDACTED]

2. [REDACTED]

3. [REDACTED]

4. [REDACTED]

5. [REDACTED]

6. [REDACTED]

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

[illegible]

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

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
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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	Number of trustees	£

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

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APPENDIX 3

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Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Registered charity number	Charity name Scones Lethendy Mortifications							
On the accounts of the charity for the period		SC015545							
Set out on pages		Period start date				Period end date			
		Day	Month	Year		Day	Month	Year	
		30	09	2022	to	29	09	2023	
		1 to 2							(remember to include the page numbers of additional sheets)
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 Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.								
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]								
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 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								
Signed Name					Date: 6th June 2024				
Relevant professional qualification(s) or body (if any):	Azets								
Address:	5 Whitefriars Crescent Perth PH2 0PA								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose