

The Cuthbert-MacLean Foundation

Scotland · Charity number SC046507

Details

Known as	The C-MFoundation
Status	Not Submitted
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-04-22
Register	View on the OSCR register

Contact

Address	Old Faskally House Killiecrankie Pitlochry PH16 5LG
Website	http://www.c-mfoundation.org.uk

Activities

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

Purposes: 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The organisation's purposes are: 4.1 the advancement of education For example, supporting individuals or groups to take part in educational trips, such as visiting important historical sites or galleries. Another example would be to provide books and/or equipment for special needs schools or groups. 4.2 the advancement of citizenship or community development (including rural or urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency or charities). For example, giving financial support grants to local groups needing to send trustees on training courses or conferences. 4.3 the advancement of the arts, heritage, culture or science. For example, financial support to local art groups or heritage trusts. 4.4 the advancement of religion. For example, financial support to interfaith projects or to supporting religious outreach programmes or support of volunteer groups supporting sick or inform travelling on pilgrimage. 4.5 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care). For example, financial support to care homes needing refurbishment or help in purchasing resident equipment such as shared leisure and entertainment resources and shared medical or therapeutic goods. All examples used in Section 4 are not exhaustive.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2024-06-30	£0	£0	-	0
2023-06-30	£1,245	£2,000	-	0
2022-06-30	£0	£510	-	0
2021-06-30	£0	£0	-	0

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Accounts

The Cuthbert-MacLean Foundation

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Annul Statement from the Chair

Yet again applications to the Foundation were few during this period. Of those who did apply the reason for their application is similar to recent years, where charitable organisations both large and small are struggling with day-to-day running costs. It has been difficult to turn down such applications, but the Foundation is small and targets either projects or equipment, especially now that it is moving to the final stages.

This year only one application was successful and that was to local event the Perth and Kinross Science Festival (Light Show) which was a huge success.

Trustees took advantage of the positive move in interest rates to move cash from Current to Deposit to take advantage of more generous rates available there.

Once again Trustees hope that next Report will show successful applications and comment on their success.


Chair of Trustees

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name The Cuthbert-MacLean Foundation						
	Registered charity number SC046507						
Registered charity number	Period start date			to	Period end date		
	Day 01	Month July	Year 2022		Day 30	Month June	Year 2023
On the accounts of the charity for the period	Appendix 2					(remember to include the page numbers of additional sheets)	
Set out on pages							
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	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:				Date:	25.01.2024		
Name:	[Redacted]						
Relevant professional qualification(s) or body (if any):	Chartered Institute of Management Accountants (CIMA) : Associate Chartered Management Accountant (ACMA) Chartered Global Management Accountant (CGMA)						
Address:	[Redacted]						

*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

NOT APPLICABLE

OSCR Office of the Scottish Charity Regulator		THE CUTHBERT-MacLEAN FOUNDATION				Enter SC No. below SC046507	
Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	July	2022		30	June	2023
Section A Statement of receipts and payments							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period	
	£	£	£	£	£	£	
A1 Receipts							
Donations	218.64	0	0	0	218.64	0	
Legacies					0	0	
Grants					0	0	
Receipts from fundraising activities	10	1,000			1,010	2,010	
Gross trading receipts					0	0	
Income from investments other than land and buildings					0	0	
Rents from land & buildings					0	0	
Gross receipts from other charitable activities	0	16.87			16.87	0.44	
					0	0	
A1 Sub total	228.64	1,016.87	0	0	1,245.51	0.44	
A2 Receipts from asset & investment sales							
Proceeds from sale of fixed assets					0	0	
Proceeds from sale of investments					0	0	
A2 Sub total	0	0	0	0	0	0	
Total receipts	228.64	1,016.87	0	0	1,245.51	0.44	
A3 Payments							
Expenses for fundraising activities					0	0	
Gross trading payments	1,000				1,000	10	
Investment management costs					0	0	
Payments relating directly to charitable activities					0	0	
Grants and donations	1,000	0	0	0	1,000	500	
Governance costs:					0	0	
Audit / independent examination	0.00				0.00	0	
Preparation of annual accounts					0	0	
Legal costs					0	0	
Other					0	0	
					0	0	
A3 Sub total	2,000.00	0	0	0	2,000.00	510	
A4 Payments relating to asset and investment movements							
Purchases of fixed assets					0	0	
Purchase of investments					0	0	
A4 Sub total	0	0	0	0	0	0	
Total payments	2,000.00	0.00	0.00	0.00	2,000.00	510.00	
Net receipts / (payments)	-1,771.36	1,016.87	0.00	0.00	-754.49	-509.56	
A5 Transfers to / (from) funds							
					0	0	
Surplus / (deficit) for year	-1,771.36	1,016.9	0.0	0.0	-754.49	-509.56	

APPENDIX 2

						SC046507
Additional analysis (2) -Unrestricted Funds						
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		
	Founder Donation Funding				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	218.64				218.64	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	10.00	-	-	-	10.00	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	228.64	-	-	-	228.64	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	228.64	-	-	-	228.64	-
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	10.00
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	1,000.00				1,000.00	-
Governance costs:						
Audit / independent examination	0.00				-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	1,000.00	-	-	-	1,000.00	10.00
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	1,000.00	-	-	-	1,000.00	10.00
					cross ref error	
Net receipts / (payments)	- 771.36	-	-	-	- 771.36	- 10.00
Transfers to / (from) funds						
Surplus / (deficit) for year	- 771.36	-	-	-	- 771.36	- 10.00
					cross ref error	
Nature and purpose of funds						
Funds are to be allocated as per Trustee instruction to various organisations or individuals. There are no restrictions.						

APPENDIX 2

THE CUTHBERT-MacLEAN FOUNDATION					SC046507	
Additional analysis (3) These are restricted to specific GRANT TYPES						
6 Breakdown of restricted funds						
	MSc and higher Funding ONLY	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
Receipts						
Donations	0.00				0.00	0.00
Legacies					0.00	
Grants					0.00	
Receipts from fundraising activities					0.00	
Gross trading receipts					0.00	
Income from investments other than land and buildings	16.87	1000			1016.87	0.12
Rents from land & buildings					0.00	
Gross receipts from other charitable activities					0.00	
Sub total	16.87	1000	0	0	1016.87	0.12
					0.00	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					0.00	
Proceeds from sale of investments					0.00	
Sub total	0.00	0	0	0	0.00	0.00
Total receipts	16.87	1000	0	0	1016.87	0.12
					0.00	
Payments						
Expenses for fundraising activities					0.00	
Gross trading payments					0.00	
Investment management costs					0.00	
Payments relating directly to charitable activities					0.00	
Grants and donations					0.00	0.00
Governance costs:					0.00	
Audit / independent examination					0.00	
Preparation of annual accounts					0.00	
Legal costs					0.00	
					0.00	
Sub total	0.00	0	0	0	0.00	0.00
					0.00	
Payments relating to asset and investment movements						
Purchases of fixed assets					0.00	
Purchase of investments					0.00	
Sub total	0.00	0	0	0	0.00	0.00
					0.00	
Total payments	0.00	0	0	0	0.00	0.00
					0.00	
Net receipts / (payments)	16.87	1000	0	0	1016.87	0.12
Transfers to / (from) funds						
					0.00	
Surplus / (deficit) for year	16.87	1000	0	0	1,016.87	0.12
					-	
Nature and purpose of funds						
Each column represents grant funds (Receipts and Payments) per funding type as agreed by Trustees at meetings.						