

# The Cuthbert-MacLean Foundation

Charity Number SC046507

## 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



	<b>Independent examiner's report on the accounts</b> v2						
Report to the trustees/members of	Charity name The Cuthbert-MacLean Foundation						
	Registered charity number SC046507						
	Period start date				Period end date		
On the accounts of the charity for the period	Day	Month	Year		Day	Month	Year
	01	July	2022	to	30	June	2023
Set out on pages	Appendix 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						
	1. which gives me reasonable cause to believe that in any material respect the requirements:						
	<ul style="list-style-type: none"><li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul>						
	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.						
Signed:					Date:	25.01.2024	
Name:							
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:							

\*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



## APPENDIX 2

 Office of the Scottish Charity Regulator		<b>THE CUTHBERT-MacLEAN FOUNDATION</b>				Enter SC No. below <b>SC046507</b>		
<b>Receipts and payments accounts</b>								
For the period from		Period start date			to	Period end date		
		01	July	2022		30	June	2023
<b>Section A Statement of receipts and payments</b>								
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period		
	£	£	£	£	£	£		
<b>A1 Receipts</b>								
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		
<b>A1 Sub total</b>	<b>228.64</b>	<b>1,016.87</b>	<b>0</b>	<b>0</b>	<b>1,245.51</b>	<b>0.44</b>		
<b>A2 Receipts from asset &amp; investment sales</b>								
Proceeds from sale of fixed assets					0	0		
Proceeds from sale of investments					0	0		
<b>A2 Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total receipts</b>	<b>228.64</b>	<b>1,016.87</b>	<b>0</b>	<b>0</b>	<b>1,245.51</b>	<b>0.44</b>		
<b>A3 Payments</b>								
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		
<b>Governance costs:</b>					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		
<b>A3 Sub total</b>	<b>2,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000.00</b>	<b>510</b>		
<b>A4 Payments relating to asset and investment movements</b>								
Purchases of fixed assets					0	0		
Purchase of investments					0	0		
<b>A4 Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total payments</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>510.00</b>		
<b>Net receipts / (payments)</b>	<b>-1,771.36</b>	<b>1,016.87</b>	<b>0.00</b>	<b>0.00</b>	<b>-754.49</b>	<b>-509.56</b>		
<b>A5 Transfers to / (from) funds</b>								
					0	0		
<b>Surplus / (deficit) for year</b>	<b>-1,771.36</b>	<b>1,016.9</b>	<b>0.0</b>	<b>0.0</b>	<b>-754.49</b>	<b>-509.56</b>		

## APPENDIX 2

THE CUTHBERT-MacLEAN FOUNDATION						SC046507	
Section B Statement of balances							
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	2,470.67	1,456.64		0	3,927.31	4,434.05
	Surplus / (deficit) shown on receipts and payments account	( 1,771.36)	1,016.87	-	-	( 754.49)	( 509.56)
						-	
						-	
	Cash and bank balances at end of year	699.31	2,473.51	0.00	0.00	3,172.82	3,924.49
	(Agree balances with receipts and payments account(s))	-	-	0.00	0.00	0.00	-
	Details			Fund to which asset belongs		Market valuation	Last year
						to nearest £	to nearest £
B2 Investments							
				Total		-	-
	Details		Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
B3 Other assets							
			Total		-	-	-
	Details			Fund to which liability relates		Amount due	Last year
						to nearest £	to nearest £
B4 Liabilities							
				Total		- 0	- 0
	Details			Fund to which liability relates		Amount due (estimate)	Last year
						to nearest £	to nearest £
B5 Contingent liabilities							
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name				Date of approval
							01/07/2023
							01/07/2023

## APPENDIX 2

[illegible]

## APPENDIX 2

THE CUTHBERT-MacLEAN FOUNDATION							SC046507
<b>Additional analysis (1)</b>							
<b>Analysis of receipts and payments</b>							
<b>1 Donations</b>							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	£	£	£	£	£	£	
<b>Total</b>	218.64	0.00	0.00	0.00	218.64	0.00	
Linedata Leaving Pot (MacLean)	218.64	0.00			218.64	0.00	
<b>2 Grants</b>							
	Unrestricted funds	Restricted funds			Total current period	Total last period	
	£	£			£	£	
<b>Total</b>	1,000.00	0.00			1,000.00	0.00	
Grant	0.00	0.00			0.00	0.00	
Transfer to Deposit Account	1,000.00				1,000.00		
<b>3 Gross receipts from other charitable activities</b>							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	£	£	£	£	£	£	
Bank Interest	0	16.87	0	0	16.87	0.12	
<b>Total</b>	0	16.87	0	0	16.87	0.12	
<b>4 Payments relating directly to charitable activities</b>							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	£	£	£	£	£	£	
					0		
					0		
<b>Total</b>	0	0	0	0	0	0	



## APPENDIX 2

						SC046507	
<b>Additional analysis (2) -Unrestricted Funds</b>							
<b>5 Breakdown of unrestricted funds</b>							
	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	
<b>Receipts</b>							
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	-	-	-	-	-	-	
<b>Sub total</b>	<b>228.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228.64</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total receipts</b>	<b>228.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228.64</b>	<b>-</b>	
					-		
<b>Payments</b>							
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					-		
					-		
<b>Sub total</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>10.00</b>	
					cross ref error		
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets	-	-	-	-	-		
Purchase of investments	-	-	-	-	-		
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
					-		
<b>Total payments</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>10.00</b>	
					cross ref error		
<b>Net receipts / (payments)</b>	<b>- 771.36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 771.36</b>	<b>- 10.00</b>	
<b>Transfers to / (from) funds</b>					-		
<b>Surplus / (deficit) for year</b>	<b>- 771.36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 771.36</b>	<b>- 10.00</b>	
					cross ref error		
<b>Nature and purpose of funds</b>							
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	
<b>Additional analysis (3) These are restricted to specific GRANT TYPES</b>							
<b>6 Breakdown of restricted funds</b>							
	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	
<b>Receipts</b>							
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		
<b>Sub total</b>	<b>16.87</b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>1016.87</b>	<b>0.12</b>	
					0.00		
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets					0.00		
Proceeds from sale of investments					0.00		
<b>Sub total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total receipts</b>	<b>16.87</b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>1016.87</b>	<b>0.12</b>	
					0.00		
<b>Payments</b>							
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		
					0.00		
<b>Sub total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	
					0.00		
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets					0.00		
Purchase of investments					0.00		
<b>Sub total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	
					0.00		
<b>Total payments</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	
					0.00		
<b>Net receipts / (payments)</b>	<b>16.87</b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>1016.87</b>	<b>0.12</b>	
<b>Transfers to / (from) funds</b>							
					0.00		
<b>Surplus / (deficit) for year</b>	<b>16.87</b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>1,016.87</b>	<b>0.12</b>	
					-		
<b>Nature and purpose of funds</b>							
Each column represents grant funds (Receipts and Payments) per funding type as agreed by Trustees at meetings.							