



Fife Council
Charitable Trusts



Trustees' Annual Report & Financial Statements 2023-24

SUBMITTED FOR AUDIT 28 JUNE 2024

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TRUSTEES' ANNUAL REPORT

Introduction

Elected members of Fife Council act as trustees' for the Charitable Trusts listed at page 5 which have charitable status and are registered with the Office of the Scottish Charity Regulator (OSCR). The financial statements included within this report incorporate all of the charities detailed on page 6 of this report.

The principal address of the Charitable Trusts is:

Fife Council
Finance and Corporate Services
Fife House
North Street
Glenrothes
Fife
KY7 5LT

Fife Council administers the Charitable Trusts and separately accounts for them. They do not form part of the Council's single entity balance sheet, although under Section 222 of the Local Government (Scotland) Act 1973, the property of the Charitable Trusts vest[s] in the relevant local authority. However they are included in the financial statements of the Council and its group.

The Trusts' auditors are:-

Azets Audit Services
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

Trustees

As per guidance provided by OSCR, "Trustees" of the Charitable Trusts are described as those who have "general control and management" of the charity. The Council has determined that members of the relevant Area Committee will be the trustees for charitable trusts. For the purposes of this report it is our interpretation of the aforementioned that all elected members are Charity Trustees.

A full list of Trustees of the Charitable Trusts in their capacity as elected members of Fife Council can be found on page 5 of this report.

Day to day management of the Charitable Trusts is delegated to the Executive Director of Finance and Corporate Services of Fife Council. All of the Trustees for the accounts are normally elected or re-elected at local government elections. By-elections are held on the occasions of elected members vacating their positions to elect new members, who automatically become Trustees.

Objectives and Activities

The objective of the Charitable Trusts is to provide support to organisations and individuals, in the form of grants, payments and awards, for projects which fulfil the criteria of the Trusts.

Income to the Charitable Trusts comprises; donations, investment returns and bank interest.

There are 43 Charitable Trusts, 30 of which are Settlement Trust funds. The following Financial Statements for all 43 registered charities have been prepared using the connected charities provision. Administration of the Settlement Trusts has been devolved to Area Committees to allow more localised decision making on spend, in line with the Council's overall objective of decentralisation.

Structure, Governance and Management

The Charitable Trusts are constituted in a variety of ways, many coming from bequests from individuals or families who have entrusted a predecessor local authority with the task of distributing the fund for a charitable purpose. Individual Trusts and an indication of their purpose can be found on page 6 of this report.

Information regarding many of the Trusts is not available owing to their antiquity and the fact that since coming into public control they have been administered by several local government bodies, the purpose of these trusts have been agreed with OSCR and updated on the OSCR online register. Trustees have assured themselves that, where governance documents are missing, the charity nevertheless meets its objectives, in terms of the reporting process to them which has set out the purposes to which the funds have historically been put as well as correspondence with OSCR to confirm their understanding of the current purposes.

The Executive Director of Finance & Corporate Services has responsibility for ensuring an effective system of internal financial control is maintained and operated. This system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are recorded and properly authorised, and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures and a system of delegation and accountability. The Executive Director of Finance & Corporate Services is responsible for keeping proper accounting records which are up to date and which ensure the financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

Decisions regarding the overall operation, assets, processes or policies of the Charitable Trusts are delegated by the Council to its Cabinet Committee. However, as previously stated, the Scheme of Administration allows Area Committees to take most decisions on individual charitable trusts within their Area.

Risk

The Trustees have overall responsibility for the Charitable Trusts system of internal control that is designed by senior management to ensure effective and efficient operations, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

The main risk identified is the movement in market value and returns from investments held by the Trusts. Fife Council has a risk averse appetite which is demonstrated by the outsourcing of investment management to Janus Henderson Investors who are an international investment company.

Achievements and Performance

The Charitable Trusts made grants totalling £29,830 in the year to support local communities. These were made from 12 individual Trusts and a total of 35 separate grants were awarded in 2023-24 compared to 43 grants awarded in 2022-23. Details of the most significant donations are detailed below

Thomas S Grieg's Bequest	
Contribution towards the demolition of the Pavilion at Mugdrum Park Newburgh	£5,000
Crail Settlement Trust	
Crail Community Partnership - Plants for Victoria Gardens	£1,375
Anstruther & Cellardyke Settlement Trust	
Cellardyke Tidal Pool Ltd - Contribution towards restoration of the children's tidal pool	£4,000
East Neuk of Fife Round Table - Contribution towards Community Fireworks event	£2,100
Newburgh Settlement Trust	
Tayside Institute Community - Contribution towards a day trip to the Forth Road Bridge for 48 pensioners	£800
Kirkcaldy Settlement Trust	
Small payments from purchase cards to various Individuals	£1,393
Clark Mobility Services - Contribution towards recliner chair	£800
Bell Fund/Good Templars Fund	
Madras College Endowment Trust - Madras Pipe Band Upkeep & Development	£3,900
Madras College Endowment Trust - Bell Fund Annual Burns Supper	£950
Cupar Settlement Trust	
Community in Cupar (CIC) - Community Ceilidh for St.Andrews Day	£1,064

Financial Statements

Financial Statements for Fife Council Charitable Trusts have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP). The main statements included are;

- Statement of Financial Activities: Providing an analysis of incoming and outgoing transactions for the period.
- Balance Sheet: Showing the value as at the Balance Sheet date of the assets and liabilities recognised by the Charitable Trusts. The Balance Sheet also summarises final closing balances at the end of the year.
- Notes to the Financial Statements: To expand on or explain the information contained in Statement of Financial Activities and Balance Sheet.

A Cash flow statement is not required as stated in FRS102

Financial Review

The Charitable Trusts have no explicit reserves policy, but as a general principle the “Capital” of the funds is held effectively as a permanent endowment, with only the annual income available for disbursement in the year. Trustees are permitted to use “Capital” balances should they require, however this will result in a reduction in the level of funding available for future investment. All funds within the Trusts have been classified as unrestricted funds in terms of the OSCR returns.

The main funding sources for the Charitable Trusts consist of dividends and interest from UK government bonds, with interest from bank deposits forming a lesser proportion of income. Given the sources, the income is subject to market fluctuation and can change as a result of economic factors.

In 2023-24, the net movement in funds is an increase of £33,295. The value of investments held reduced by £6,275 due to market movements in bond prices. Balances held at 31 March 2024 are £1,556,465.

Acknowledgements

The Trustees wish to thank all officers and staff involved in the preparation of the Report and Financial Statements.

TRUSTEES BY COMMITTEE AREA AS AT 31 MARCH 2024

DUNFERMLINE

Aude Boubaker-Calder
Auxi Barrera
Cara Hilton
Derek Glen
Gavin Ellis
Gordon Pryde
James Calder (Chair)
Jean Hall Muir
Jim Leishman MBE
Lynn Ballantyne-Wardlaw
Naz Anis-Miah

COWDENBEATH

Alex Campbell (Chair)
Alie Bain
Bailey-Lee Robb
Darren Watt
Lea McLelland
Linda Erskine
Mary Bain Lockhart
Rosemary Liewald

GLENROTHES

Altany Craik
Craig Walker (Chair)
Daniel Wilson
Derek Noble
Jan Wincott
John Beare
Julie Ford
Lynn Mowatt
Peter Gulline
Ross J Vettraino OBE

LEVENMOUTH

Alistair Suttie
Colin Davidson (Chair)
David Alexander
David Graham
Eugene Clarke
John O'Brien
Ken Caldwell
Tom Adams

NORTH EAST FIFE

Al Clark
Allan Knox
Alycia Hayes
Ann Verner
David MacDiarmid
Donald Lothian
Fiona Corps
Gary Holt
Jane Ann Liston
John Caffrey
Jonny Tepp (Chair)
Louise Kennedy-Dalby
Margaret Kennedy
Robin Lawson
Sean Dillon
Stefan Hoggan-Radu

SOUTH & WEST FIFE

Andrew Verrecchia
Andy Jackson
Brian Goodall
Conner Young
Dave Dempsey
David Barratt (Chair)
Graeme Downie
Patrick Browne
Sam Steele
Sarah Neal

KIRKCALDY

Alistair Cameron
Blair Allan
Carol Lindsay
David Ross
Ian Cameron (Chair)
James Leslie
Judy Hamilton
Julie MacDougall
Kathleen Leslie
Lesley Backhouse
Nicola Patrick
Rod Cavanagh

CHARITABLE TRUSTS AND THEIR PURPOSES

Trust Name	Charity Number	Purpose of the Trust
Settlement Trusts		
Ladybank	SC042143	The purpose of the Settlement Trusts are as follows:- a) The prevention or relief of poverty; b) The advancement of education; c) The advancement of health; d) The saving of lives; e) The advancement of citizenship or community development; f) The advancement of the arts, heritage, culture or science; g) The advancement of public participation in sport; h) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; i) The advancement of human rights, conflict resolution or reconciliation; the promotion of religious or racial harmony; j) The promotion of equality and diversity; k) The advancement of environmental protection or improvement; l) The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage; m) The advancement of animal welfare; n) Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.
Kingskettle	SC042144	
Kilconquhar	SC042145	
Freuchie And Area	SC042148	
Falkland	SC042149	
Crail	SC042150	
Cupar	SC042151	
Auchtermuchty	SC042152	
St Monans	SC042153	
Elie	SC042154	
Newburgh	SC042155	
Anstruther & Cellardyke	SC042156	
St Andrews	SC042157	
Dunfermline	SC042161	
Leslie	SC042170	
Collessie	SC042172	
Tayport	SC042173	
Pittenweem	SC042174	
Leven	SC042207	
Kennoway	SC042208	
Buckhaven And Methil	SC042211	
Burntisland	SC042382	
Kirkcaldy	SC042383	
Kinghorn	SC042385	
Auchtertool	SC042387	
Culross	SC042749	
Limekilns	SC042750	
Kincardine	SC042751	
Lochgelly	SC042904	
Ballingry	SC042905	
Other Trusts		
Waugh & Wharrie Bequest	SC018777	Poor and needy of Aberdour
Adam Smith & Gow Bequest (Michael Beveridge Bequest)	SC019331	Provision of Beveridge Park and Adam Smith and Beveridge Halls
A A Wilkie Trust	SC019334	To supply toys to children in hospital at Christmas
F L Lawsons Executry	SC019335	Interest to be used towards the upkeep of Star Hall
Raemore Mortification. Kinglassie	SC019339	Income to be applied for the benefit of the poor of the Parish
Frances Lawson's Bequest	SC019392	Benefit of Library at Simpson Institute
Ogilvy Dalgleish Mortification	SC019396	Coal for the poor
Macintosh Bequest	SC019399	Benefit of industrious poor
B F Nisbet's Trust & Garden	SC019402	Upkeep of public gardens, Station Road, Lundin Links
Thomas S Grieg's Bequest	SC019417	To provide pavilion in Tayside Park
Thomson Bequest And Laing Library	SC019420	(1) Thomson - Benefit of the old folks (2) Laing Library - Upkeep of library
Bell Fund/Good Templars Fund	SC019435	Moral and religious improvement of St Andrews
Thomas Ireland's Trust	SC019447	Provision of coal etc

STATEMENTS OF RESPONSIBILITIES

The Trustees Responsibilities

The Trustees are required to:-

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the authority has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Authority, that officer is the Executive Director Finance and Corporate Services.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Charitable Accounts (Scotland) Regulations 2006) and the Accounting and Reporting by Charities Statement of Recommended Practice (Charities SORP), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).

The Executive Director Finance and Corporate Services Responsibilities

The Executive Director Finance and Corporate Services is responsible for the preparation of the Fife Council Charitable Trusts Annual Accounts in accordance with proper practices as required by legislation and as set out in the Charities Accounts (Scotland) Regulations 2006 and the Accounting and Reporting by Charities Statement of Recommended Practice (Charities SORP).

In preparing the Annual Accounts, the Executive Director Finance and Corporate Services has:-

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that were reasonable and prudent
- Complied with legislation
- Complied with the accounting and reporting by charities: Statement of Recommended Practice (in so far as it is compatible with legislation)

The Executive Director Finance and Corporate Services has also:-

- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the charities trusts at the reporting date and the transactions of the charities trusts for the year ended 31 March 2024.

Eileen Rowand MBA CPFA
Executive Director Finance and Corporate Services
Fife Council

STATEMENT OF FINANCIAL ACTIVITIES

Total Funds 2022-23 £		Total Funds 2023-24 £	Notes
	Income from:		
(34,893)	Donations & Legacies	(39,791)	2
(57,919)	Investments	(69,400)	3
<u>(92,812)</u>	Total	<u>(109,191)</u>	
	Expenditure on:		
30,361	Charitable activities	29,830	4
34,893	Other expenditure	39,791	5
<u>65,254</u>	Total	<u>69,621</u>	
76,668	Net (gains) / losses on investments	6,275	6
<u>49,110</u>	Net (income)/expenditure	<u>(33,295)</u>	
0	Other recognised gains/losses	0	
<u>49,110</u>	Net movement in funds	<u>(33,295)</u>	
	Reconciliation of funds:		
(1,572,280)	Total funds brought forward	(1,523,170)	12
<u>(1,523,170)</u>	Total funds carried forward	<u>(1,556,465)</u>	12

All funds are unrestricted

BALANCE SHEET

31 March 2023		31 March 2024	Note
£		£	
	Fixed assets:		
824,688	Investments	818,413	6
<u>824,688</u>	Total fixed assets	<u>818,413</u>	
	Current assets:		
9,780	Debtors	8,308	7
688,702	Cash at Bank and in Hand	729,744	8
<u>698,482</u>	Total current assets	<u>738,052</u>	
<u>698,482</u>	Net current assets	<u>738,052</u>	
<u>1,523,170</u>	Total net assets	<u>1,556,465</u>	
	Funds of the charity		
(1,523,170)	Unrestricted funds	(1,556,465)	12
<u>(1,523,170)</u>	Total Charity Funds	<u>(1,556,465)</u>	

The unaudited financial statements were issued on 28th June 2024.

Eileen Rowand MBA CPFA
Executive Director Finance & Corporate Services
Fife Council

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

General Principles

The financial statements for the period ended 31 March 2024 have been compiled in accordance with Charities Accounts (Scotland) Regulations 2006, Accounting and Reporting by Charities Statement of Recommended Practice Charities SORP (FRS102). They are designed to give a true and fair view of the financial performance and position of the Charitable Trusts and comparative figures for the previous financial year are provided. There are no significant departures from accounting standards other than that outlined specifically below.

The accounting concepts of "materiality" and "going concern" have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance to justify its inclusion. The going concern concept assumes that the Charitable Trusts will not significantly curtail the scale of its operations. Trustees are of the opinion that the Charitable Trusts are a going concern based on a review of activities undertaken and expected commitments in the coming year and, as such, these financial statements are prepared on a going concern basis.

These accounts have been prepared on an accruals basis, accruals are made for all material debtors and creditors within the accounts and on the basis of the "connected charities" provision outlined in Section 7 of the Charities Accounts (Scotland) Regulations 2006. In addition, the accounts have been prepared under the historic cost convention, other than changes resulting from the revaluation of certain categories of assets.

Income and Expenditure

Income is recognised in the accounts when due and receivable in the period to which it relates.

- Investment Income: This is included in the accounts when due and receivable, investments are held in Janus Henderson Investors. The investment strategy is to generate income whilst preserving and growing capital.
- Investment Gains and Losses: This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments.

Expenditure is recognised in the accounts when due and payable in the period to which it relates.

- Costs of Generating Funds: The cost of administering the Charitable Trusts is borne by Fife Council.
- Governance Costs: where applicable, include; cost of preparation and examination of statutory accounts, cost of any legal advice to trustees on governance or constitutional matters; and the cost of administering grants.
- Charitable Activities: Decisions regarding the way the charitable income is spent are taken by the relevant Area Committee. These are recognised in the accounts when the grant is paid.

Assets

Fixed assets are listed investments with Janus Henderson Investors held at fair value. Accounting Policies in respect of fixed asset valuation, depreciation and impairment are consistent with that of Fife Council.

2 Donations & Legacies

2022-23		2023-24
£		£
(10,708)	Accountancy Costs	(11,598)
(12,000)	Audit Fee	(12,720)
(12,185)	Management & Admin Support	(15,473)
(34,893)	Total Donations & Legacies	(39,791)

3 Investment Income

2022-23		2023-24
£		£
(42,835)	Dividends and interest on listed investments	(35,090)
(15,084)	Interest on cash deposits	(34,310)
(57,919)	Total Investment Income	(69,400)

4 Charitable Activities

2022-23		Fund Name	Activities Undertaken	2023-24	
Individuals £	Organisations £			Individuals £	Organisations £
		Settlement Trusts			
		Ladybank	Prevention of Poverty	100	
	2,000	Crail	Environmental Protection		1,890
		Crail	Recreational Facilities		378
		Cupar	Promotion of Equality	150	1,064
500	1,000	Cupar	Prevention of Poverty	700	
		Cupar	Savings of Lives	400	
	275	Auchtermuchty	Recreational Facilities		100
		St Monans	Prevention of Poverty	500	500
	1,310	St Monans	Advancement of Health		400
		St Monans	Participation in Sport		360
40		Newburgh	Prevention of Poverty		800
	1,382	Newburgh	Advancement of Education		
200		Newburgh	Advancement of Health		
	3,500	Anstruther & Cellardyke	Advancement of Arts		490
		Anstruther & Cellardyke	Environmental Protection		4,000
		Anstruther & Cellardyke	Advancement of Health		300
		Anstruther & Cellardyke	Recreational Facilities		2,100
	500	Anstruther & Cellardyke	Advancement of Citizenship		
	2,000	Anstruther & Cellardyke	Advancement of Education		
	600	Anstruther & Cellardyke	Prevention of Poverty		
	600	St Andrews	Participation in Sport	1,500	300
	425	St Andrews	Advancement of Health		400
		St Andrews	Advancement of Arts		500
40	1,000	St Andrews	Prevention of Poverty		
250		Pittenweem	Prevention of Poverty		
3,494		Kirkcaldy	Prevention of Poverty	2,698	
990		Kirkcaldy	Advancement of Education		
1,925		Kirkcaldy	Advancement of Health		
980		Auchtertool	Prevention of Poverty		
	25	Limekilns	Advancement of Citizenship	25	
	25	Limekilns	Prevention of Poverty	25	
	150	Limekilns	Recreational Facilities	150	
		Lochgelly	Advancement of Education		150
		Other Trusts			
		Thomas S Grieg Bequest	Tayside Park pavillion		5,000
	7,150	Bell Fund / Good Templars Fund	Moral & Religious Improvement		4,850
8,419	21,942	TOTAL		6,248	23,582
	30,361				29,830

5 Other Expenditure

2022-23		2023-24
£	Other Resources Expended	£
10,708	Accountancy Costs	11,598
12,000	Audit Fee	12,720
12,185	Management & Admin Support	15,473
34,893	Total Other Resources Expended	39,791

6 Investments

2022-23		2023-24
£		£
901,356	Market Value as at beginning of year	824,688
(76,668)	Net increase/(decrease) in value of investments	(6,275)
824,688	Market Value at end of year	818,413

7 Debtors

Debtors balance related to accrued income on investments from Janus Henderson Investors of £8,308 (2022-23 £9,780).

8 Cash at Bank and in Hand

Cash at Bank and in Hand are balances held as part of Council's loans fund which have been accumulated over a number of years. In 2023-24 this amounted to £729,744 (2022-23 £688,702).

9 Trustee's Remuneration and Expenses

Neither the Trusts of the Charitable Trust nor any associated person connected with them have received any remuneration for their services. Further, no directly incurred expenses were reimbursed to the Trustees during the period.

10 Related Parties

During the period, the Charitable Trust Balances were invested by Fife Council, who manages the administration of the Funds on behalf of the Trustees. The costs of administrating the Trusts is £39,791 and this is provided as a donated service by Fife Council resulting in no direct costs being incurred by the Charitable Trust. The Council acts as the banker for the Charitable Trust and all incomings and outgoings are made via the Council's financial systems.

11 Post Balance Sheet Events

There were no adjusting events after the balance sheet date.

12 Outline Summary of Fund Movements

Fund Name	Charity Number	Funds Carried Forward at 31/03/2023 £	Income in Year £	Expenditure in Year £	(Gains)/ Losses on Investments £	Funds Carried Forward at 31/03/2024 £
Settlement Trusts						
Ladybank	SC042143	(9,125)	(422)	100	34	(9,413)
Kingskettle	SC042144	(2,289)	(107)	0	8	(2,388)
Kilconquhar	SC042145	(6,673)	(309)	0	24	(6,958)
Freuchie And Area	SC042148	(7,099)	(335)	0	19	(7,415)
Falkland	SC042149	(3,379)	(157)	0	13	(3,523)
Crail	SC042150	(103,972)	(4,799)	2,268	373	(106,130)
Cupar	SC042151	(65,450)	(2,934)	2,314	281	(65,789)
Auchtermuchty	SC042152	(13,400)	(875)	100	47	(14,128)
St Monans	SC042153	(53,260)	(2,414)	1,760	219	(53,695)
Elie	SC042154	(17,058)	(796)	0	56	(17,798)
Newburgh	SC042155	(83,072)	(3,734)	800	398	(85,608)
Anstruther & Cellardyke	SC042156	(186,165)	(8,039)	6,890	906	(186,408)
St Andrews	SC042157	(132,196)	(5,829)	2,700	749	(134,576)
Dunfermline	SC042161	(88,992)	(4,169)	0	276	(92,885)
Leslie	SC042170	(2,432)	(108)	0	13	(2,527)
Collessie	SC042172	(2,605)	(122)	0	8	(2,719)
Tayport	SC042173	(12,655)	(597)	0	34	(13,218)
Pittenweem	SC042174	(21,492)	(1,006)	0	69	(22,429)
Leven	SC042207	(10,738)	(478)	0	35	(11,181)
Kennoway	SC042208	(1,290)	(59)	0	4	(1,345)
Buckhaven And Methil	SC042211	(1,053)	(509)	0	4	(1,558)
Burntisland	SC042382	(24,635)	(1,189)	0	37	(25,787)
Kirkcaldy	SC042383	(207,713)	(9,196)	2,698	774	(213,437)
Kinghorn	SC042385	(29,625)	(1,396)	0	97	(30,924)
Auchtertool	SC042387	(916)	(40)	0	7	(949)
Culross	SC042749	(4,461)	(199)	0	25	(4,635)
Limekilns	SC042750	(4,606)	(193)	200	29	(4,570)
Kincardine	SC042751	(31,045)	(1,442)	0	110	(32,377)
Lochgelly	SC042904	(20,949)	(984)	150	62	(21,721)
Ballingry	SC042905	(11,572)	(539)	0	40	(12,071)
Other Trusts						
Waugh & Wharrie Bequest	SC018777	(2,549)	(117)	0	12	(2,654)
Adam Smith / Gow / Beveridge Bequest	SC019331	(10,469)	(490)	0	34	(10,925)
A. A. Wilkie Trust - Children	SC019334	(122)	(6)	0	0	(128)
Fl. Lawsons Executry	SC019335	(909)	(43)	0	3	(949)
Raemore Mortification Kinglassie	SC019339	(3,012)	(140)	0	11	(3,141)
Frances Lawson's Bequest	SC019392	(1,296)	(61)	0	3	(1,354)
Ogilvy Dalgleish Mortification	SC019396	(2,168)	(101)	0	8	(2,261)
Macintosh Bequest	SC019399	(934)	(43)	0	3	(974)
B.F. Nisbet's Trust & Garden	SC019402	(7,235)	(340)	0	21	(7,554)
Thomas S. Greig's Bequest	SC019417	(23,658)	(856)	5,000	100	(19,414)
Thomson Bequest and Laing Library	SC019420	(23,544)	(1,019)	0	168	(24,395)
Bell Fund/Good Templars Fund	SC019435	(283,344)	(13,022)	4,850	1,145	(290,371)
Thomas Ireland's Trust	SC019447	(4,013)	(186)	0	16	(4,183)
		(1,523,170)	(69,400)	29,830	6,275	(1,556,465)
Donated Services (Support Services)			(39,791)	39,791		
TOTAL		(1,523,170)	(109,191)	69,621	6,275	(1,556,465)

