**APPENDIX 1**

OSCR

Office of the Scottish **Charity Regulator**

| Trustees' Annual Report for the period | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Period start date | | | | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 03 | 2025 | To | 28 | 02 | 2026 |

## Reference and administration details

| | |
|---|---|
| **Charity name** | Letham Feuars' Committee |
| **Other names charity is known by** | |
| **Registered charity number** | **SC0031197** |
| **Charity's principal address** | 15 The Square |
| | Letham |
| | Forfar |
| | **Postcode DD8 2XD** |

**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 | Penny Lockwood Chair | | | |
| 2 | Alison Towns | Secretary | | |
| 3 | Karen Henderson | | | |
| 4 | Alan Cant | | | |
| 5 | Colin Dallas | | | |
| 6 | Colin Gair | | | |
| 7 | Liz Stone | | Appointed 16/10/26 | |
| 8 | Scott Petrie | | Appointed 16/10/26 | |
| 9 | Kane Stone | | Appointed 16/10/26 | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |

**APPENDIX 1**

## Reference and administration details

**Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)**

| Name | Dates acted if not for whole year |
|---|---|
| Gary Anderson | Resigned 16/10/26 |
| Anne Cant | Resigned 16/10/26 |
| Angela Hendry | Appointed 15/10/25, resigned 16/10/26 |
| | |
| | |

## Structure, governance and management

| | |
|---|---|
| **Type of governing document** | The charity is governed by its constitution |
| **Trustee recruitment and appointment** | Trustees are appointed annually at the AGM and selected from within the feuars. |

## Objectives and activities

| | |
|---|---|
| **Charitable purposes** | a) To manage the resources held in common by the Feuars of Letham for the benefit of the residents of the village.<br>b) To enhance the life of the village by engaging in community based activities<br>c) To make grant to other voluntary agencies, operating within the village, whose aims and activities are in accordance with the aims and activities of the committee.<br>d) To take action to promote community and environmental improvement within the village of Letham, Angus. |
| **Summary of the main activities in relation to these objects** | The charity rents several of its properties to local businesses and organisations<br><br>Events are organised within the village at various times during the year<br><br>The charity provides funding for several initiatives within the village |



## APPENDIX 1

## Achievements and performance

| | |
|---|---|
| **Summary of the main achievements of the charity during the financial period** | During the year, the charity has carried out the following:<br><br>1. Christmas decorations and lights including switch on event<br>2. Dempster Day<br>3. Erected & maintained the hanging baskets in the square<br><br>The charity received funding from the National Lottery to carry out essential repairs to the roof of the charity' main building. This work was completed after the year end. |

## Financial review

| | |
|---|---|
| **Brief statement of the charity's policy on reserves** | The charity aims to maintain sufficient reserves to ensure that the maintenance of the properties can to be kept to an acceptable standard and to cover the costs of all insurance and legal costs necessary.<br><br>The Trustees believe that the current level of reserves is currently sufficient for these purposes but acknowledge that additional funding will require to be sought to carry out structural repairs to the historic properties |
| **Details of any deficit** | The charity has no deficit or significant outstanding liabilities |
| **Donated facilities and services (if any)** | The charity receives the donation of volunteer hours throughout the year to which it is extremely grateful. |



## APPENDIX 1

## 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)** | Penny Lockwood | Karen Henderson |
| **Position (e.g. Chair)** | Chair | Trustee |
| **Date** | 16/10/26 | 16/10/26 |

APPENDIX 2

Enter SC No. below

**SC003197**

**Letham Feuars' Committee**

OSCR
Scottish Charity Regulator

# Receipts and payments accounts

| For the period from | Period start date: Day | Month | Year | to | Period end date: Day | Month | Year |
|---|---|---|---|---|---|---|---|
| | 01 | 03 | 2025 | | 28 | 02 | 2026 |

## 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 | 61 | | | | 61 | 155 |
| Legacies | | | | | - | |
| Grants | | | | | - | 20,000 |
| Receipts from fundraising activities | - | | | | - | |
| Gross trading receipts | - | | | | - | |
| Income from investments other than land and buildings | 188 | | | | 188 | |
| Rents from land & buildings | 6,133 | | | | 6,133 | 6,180 |
| Gross receipts from other charitable activities | 1,852 | | | | 1,852 | 1,828 |
| Sundry income | 303 | | | | 303 | 242 |
| ***A1 Sub total*** | 8,537 | - | - | - | 8,537 | 28,405 |
| **A2 Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| ***A2 Sub total*** | - | - | - | - | - | - |
| ***Total receipts*** | 8,537 | - | - | - | 8,537 | 28,405 |
| **A3 Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 7,912 | | | | 7,912 | 4,959 |
| Grants and donations | 200 | | | | 200 | 200 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | 780 |
| Other | 41 | | | | 41 | 38 |
| | | | | | - | |
| ***A3 Sub total*** | 8,153 | - | - | - | 8,153 | 5,977 |
| **A4 Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | 1,450 |
| Purchase of investments | | | | | - | |
| ***A4 Sub total*** | - | - | - | - | - | 1,450 |
| ***Total payments*** | 8,153 | - | - | - | 8,153 | 7,427 |
| ***Net receipts / (payments)*** | 384 | - | - | - | 384 | 20,978 |
| **A5 Transfers to / (from) funds** | | | | | - | |
| ***Surplus / (deficit) for year*** | 384 | - | - | - | 384 | 20,978 |

APPENDIX 2

# Letham Feuars' Committee

SC003197

## Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | 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 | 27,094 | 20,000 | | | 47,094 | |
| | Surplus / (deficit) shown on receipts and payments account | 384 | - | | | 384 | |
| | | | | | | - | |
| | | | | | | - | |
| | **Cash and bank balances at end of year** (Agree balances with receipts and payments account(s)) | 27,478 | 20,000 | - | - | 47,478 | - |

| | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| **B2 Investments** | Issac Eaton Trust - RBS | Unrestricted | 968 | 914 |
| | CCLA Investment Mgt | Unrestricted | 1,477 | 1,574 |
| | | | | |
| | | | | |
| | | | | |
| | | **Total** | 2,445 | 2,488 |

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|---|---|---|---|---|---|
| **B3 Other assets** | Property portfolio | Unrestricted | n/a | n/a | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | **Total** | - | - | - |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| **B4 Liabilities** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | **Total** | - | - |

| | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| **B5 Contingent liabilities** | | | | |
| | | | | |
| | | **Total** | - | - |

| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval |
|---|---|---|---|
| | | Penny Lockwood | 16 October 2026 |
| | | Karen Henderson | 16 October 2026 |

# Letham Feuars' Committee

SC003197

## Section C Notes to the Accounts

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

See Trustees report

**C2 Grants**

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

**C3a Trustee remuneration**

| | |
|---|---|
| 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 |

**C3b Trustee remuneration - details**

| Authority under which paid | £ |
|---|---|
| | |
| | |
| | |
| | |
| | |

**C4a Trustee expenses**

| | |
|---|---|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | x |

**C4b Trustee expenses - details**

| | Number of trustees | £ |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**C6 Other information**

## Letham Feuars' Committee SC003197

# Additional analysis (1)

**Analysis of receipts and payments**

### 1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| Dempster Day | | | | | - | 128 |
| Other donations | 61 | | | | 61 | 27 |
| Village lottery | | | | | - | - |
| | | | | | - | |
| Total | 61 | - | - | - | 61 | 155 |
| | - | - | - | - | - | - |

### 2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|
| National Lottery fund | | | - | 20,000 |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | 20,000 |
| | - | - | - | - |

### 3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| Bookshop income | 1,852 | | | | 1,852 | 1,828 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 1,852 | - | - | - | 1,852 | 1,828 |
| | - | - | - | - | - | - |

### 4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| Heat & Light | 556 | | | | 556 | 681 |
| Village events | 307 | | | | 307 | 252 |
| Flowers & plants for Square | 1,752 | | | | 1,752 | 632 |
| Insurance | 2,040 | | | | 2,040 | 1,871 |
| Repairs & maintenance | 3,002 | | | | 3,002 | 545 |
| Admin costs | 185 | | | | 185 | 724 |
| Other costs | 70 | | | | 70 | 254 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 7,912 | - | - | - | 7,912 | 4,959 |
| | - | - | - | - | - | - |

SC003197

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

| | Unrestricted fund 1 - enter name of fund below<br>General fund | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|---|---|---|---|---|---|---|
| **Receipts** | | | | | | |
| Donations | 61 | | | | 61 | 155 |
| Legacies | | | | | - | |
| Sundry income | 303 | | | | 303 | 242 |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | 188 | | | | 188 | |
| Rents from land & buildings | 6,133 | | | | 6,133 | 6,180 |
| Gross receipts from other charitable activities | 1,852 | | | | 1,852 | 1,828 |
| *Sub total* | 8,537 | - | - | - | 8,537 | 8,405 |
| **Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| *Sub total* | - | - | - | - | - | - |
| *Total receipts* | 8,537 | - | - | - | 8,537 | 8,405 |
| **Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 7,912 | | | | 7,912 | 4,959 |
| Grants and donations | 200 | | | | 200 | 200 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | 780 |
| Other costs | 41 | | | | 41 | 38 |
| | | | | | - | |
| *Sub total* | 8,153 | - | - | - | 8,153 | 5,977 |
| **Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| *Sub total* | - | - | - | - | - | - |
| *Total payments* | 8,153 | - | - | - | 8,153 | 5,977 |
| *Net receipts / (payments)* | 384 | - | - | - | 384 | 2,428 |
| **Transfers to / (from) funds** | | | | | - | |
| *Surplus / (deficit) for year* | 384 | - | - | - | 384 | 2,428 |

**Nature and purpose of funds**

## Letham Feuars' Committee SC003197

## Additional analysis (3)

### 6 Breakdown of restricted funds

| | Restricted fund 1 - enter name of fund below | Restricted fund 2 - enter name of fund below | Restricted fund 3 - enter name of fund below | Restricted fund 4 - enter name of fund below | | |
|---|---|---|---|---|---|---|
| | Roof Repairs | | | | Total restricted funds | Total restricted funds last period |
| **Receipts** | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | 20,000 |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| ***Sub total*** | - | - | - | - | - | **20,000** |
| **Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| ***Sub total*** | - | - | - | - | - | - |
| ***Total receipts*** | - | - | - | - | - | **20,000** |
| **Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| ***Sub total*** | - | - | - | - | - | - |
| **Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| ***Sub total*** | - | - | - | - | - | - |
| ***Total payments*** | - | - | - | - | - | - |
| ***Net receipts / (payments)*** | - | - | - | - | - | **20,000** |
| **Transfers to / (from) funds** | | | | | - | |
| ***Surplus / (deficit) for year*** | - | - | - | - | - | **20,000** |

**Nature and purpose of funds**

Grant funding received to carry out essential repairs to the roof and associated areas of The Feuars Hall. The balance of £20,000 has been carried forward from last year and has been spent in the year to 28 February 2027.

APPENDIX 3

OSCR
Scottish Charity Regulator

## Independent examiner's report on the accounts v2

**Report to the trustees/members of** Letham Feuars' Committee

**Registered charity number** SC049924

**On the accounts of the charity for the period**

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 1 | 3 | 2025 | | 28 | 2 | 2026 |

**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 (as

**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

**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
   • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4
   • to prepare accounts which accord with the accounting records and comply with

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper

**Signed:** A. O'Neill **Date:** 15.10.26

**Name:** A. O'NEILL

**Relevant professional qualification(s) or body (if any):** RETIRED LECTURER

**Address:** MAINS OF PITFORTHIE
BRECHIN
ANGUS
DD9 7PF