KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

Charity No. SC016953

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE
TRUSTEES' REPORT

The trustees present their report together with the accounts for the year ended 31st December 2025 and confirm that they have been prepared in accordance with the charity's governing instrument and all applicable statutory requirements.

CONSTITUTION
The charity, which is registered with the Office of the Scottish Charity Regulator, was set up under deed of trust on 9th March 1978.

PRINCIPAL ADDRESS
The charity's principal address is Brewlaw, Catterline, Stonehaven, Kincardineshire AB39 2TY.

CHARITY'S AIMS AND OBJECTIVES
The charity's three primary objectives are:

- to enable and encourage young people within the county to work together to provide charitable help for others of all areas in the community;
- to assist specific youth projects within the county of a useful and charitable nature;
- Without prejudice to the foregoing generality to provide holiday accommodation for persons who, whether by reason of physical or mental disability, ill benefit, financial need or domestic circumstances, are deemed by the trustees to be underprivileged or handicapped.

The charity's main purpose is to provide relief to those in need by reason of age, ill-health, disability, financial hardship or other disadvantage with its main beneficiaries being children or young people and people with disabilities or health problems. To this end, for the last 45 years the charity has provided Jubilee House, Keith Place in Stonehaven as a holiday cottage specially adapted for people with disabilities.

TRUSTEES
The trustees who served during the year were as follows:

Mr A C S Macphie, Lord Lieutenant
Mr G J N Ritchie MVO, Deputy Lieutenant (resigned 1st May 2026)
Mr J Cruickshank (appointed 19th March 2025)
Dr E Clark (appointed 19th March 2025)
Mrs E Miller (appointed 1st May 2026)
Mr I Finlayson (appointed 3rd September 2026)
The Viscount of Arbuthnott, The Right Hon. J K O Arbuthnott (appointed 19th March 2025; resigned 26th June 2025)
Dr A Orr (resigned 19th March 2025)
Dr D Durno (resigned 19th March 2025)
Mrs J Macdonald (resigned 19th March 2025)

Trustees are appointed by resolution of the existing trustees and in accordance with the powers contained in the trust deed. Newly appointed trustees are advised by the Board of their legal duties and responsibilities and where necessary training is provided.

REVIEW OF THE YEAR AND FUTURE PROSPECTS
The property was let to Cornerstone until May 2023 from which the charity received rental income. The trustees considered all options for the future of the property and decided that the trust was no longer in a position to continue operating it as a holiday home. The property was subsequently sold March 2025 with the proceeds invested and the income being used for the benefit of the youth and the community, in line with the charitable purposes of the trust. During the year under review 21 local youth groups (cadets, scouts, guides) benefitted from cash grants totalling £10,100.

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE
TRUSTEES' REPORT

BANKING SERVICES
Banking services are provided Bank of Scotland, Stonehaven Branch, 3 Market Square, Stonehaven, Kincardineshire AB39 2BT

RESERVES
The unrestricted income fund represents the free reserves available to the charity to fulfil its primary objectives. The trustees are satisfied that the charity is able to meet its current liabilities. As at 31st December 2025 the charity's reserves (i.e. its bank balances) were £305,676 (2024: £17,141).

28/09/2026

This report was approved by the Board of Trustees on …….. 2026 and signed on its behalf.

Alastair Macphie
signed on 28/09/2026, 13:15:47 BST

Mr A C S Macphie, Lord Lieutenant
Trustee

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

I report to the charity trustees on my examination of the accounts of the trust for the year ended 31 December 2025 which are set out on pages 4 to 6.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under 44(1)(c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by 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

- 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 Regulation

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.

Graham Bonds
signed on 28/09/2026, 13:49:22 BST

Graham Bonds FCA CTA
Buchanan Bonds ltd.
Chartered Accountants &
Chartered Tax Advisers
39 Braehead Crescent
Stonehaven
Aberdeenshire
AB39 2PP

Dated 28/09/2026

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Income Funds		Total	*Total*
	Unrestricted	**Restricted**	**2025**	*2024*
	£	**£**	**£**	*£*
Receipts				
Voluntary receipts				
Rent	-	-	**-**	-
Utilities refund	1,087	-	**1,087**	-
Bank interest	3,823	-	**3,823**	-
Total	4,910	-	**4,910**	-
Receipts from asset and investment sales:				
Proceeds from sale of fixed assets	300,000	-	300,000	-
Total	300,000	-	300,000	-
Total receipts	304,910	-	**304,910**	-
Payments				
Property costs				
Property running costs while property vacant	(1,031)	-	**(1,031)**	*(4,988)*
Total	(1,031)	-	**(1,031)**	*(4,988)*
Grants				
Grants to youth groups	(10,100)	-	**(10,100)**	-
	(10,100)	-	**(10,100)**	-
Governance costs				
Independent examiner's fees (2 years)	(600)	-	**(600)**	-
Bank charges	(43)		**(43)**	-
Property sales costs	(4,601)	-	**(4,601)**	-
Total	(5,244)	-	**(5,244)**	-
Total payments	(16,375)	**-**	**(16,375)**	*(4,988)*
Net (payments)/receipts	288,535	-	**288,535**	*(4,988)*
Transfers between Funds	-	-	**-**	-
(Deficit)/surplus for the year	288,535	-	**288,535**	*(4,988)*

Notes 1 to 2 form part of these accounts

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

STATEMENT OF BALANCES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Income Funds		Total	*Total*
	Unrestricted	**Restricted**	**2025**	*2024*
	£	**£**	**£**	*£*
Funds reconciliation				
Cash at bank and in hand brought forward	*17,141*	-	*17,141*	*22,129*
Surplus/(deficit) for the year	288,535	-	288,535	*(4,988)*
Cash at bank and in hand carried forward	305,676	-	**305,676**	*17,141*
Bank balances				
Bank of Scotland			**295,620**	*17,141*
Bank of Scotland			**10,056**	-
			305,676	*17,141*
Investments				
Jubilee House	-	-	**-**	*300,000*
	-	-	**-**	*300,000*
Other assets				
Other debtors	-	-	**-**	-
	-	**-**	**-**	-
Current liabilities				
Other creditors	(300)	-	**(300)**	*(600)*
	(300)	-	**(300)**	*(600)*

28/09/2026

These accounts have been approved by the Board of Trustees on …..... 2026 and signed on its behalf.

Alastair Macphie

signed on 28/09/2026, 13:15:47 BST

Mr A C S Macphie, Lord Lieutenant
Trustee

Notes 1 to 2 form part of these accounts

KINCARDINESHIRE SILVER JUBILEE TRUST FOR YOUTH & COMMUNITY SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. BASIS OF ACCOUNTING

A receipts and payments account and a statement of balances has been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2. TRUSTEE REMUNERATION, EXPENSES AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration or reimbursement of expenses in relation to the governing of the charity. There were no other related party transactions other than those already disclosed in these accounts.

Signatures' technical details

Signatures

alastair.macphie@lordlieutenant-kincardineshire.co.uk	**Fingerprint**
28/09/2026, 13:15:47 BST	8588c250dd71e6705c982ec1406f91c8171fe77a

graham@buchananbonds.com	**Fingerprint**
28/09/2026, 13:49:22 BST	67f70e6955f75e05fdd8abb1670df4f43e815dfd

Event log

10.50.11.234	28/09/2026, 10:57:38 BST Signing request created.
System	28/09/2026, 10:57:41 BST Notification sent to alastair.macphie@lordlieutenant-kincardineshire.co.uk.
System	28/09/2026, 13:14:47 BST Signing page opened by signee alastair.macphie@lordlieutenant-kincardineshire.co.uk.
System	28/09/2026, 13:15:47 BST Signee alastair.macphie@lordlieutenant-kincardineshire.co.uk signed document.
System	28/09/2026, 13:15:48 BST Notification sent to graham@buchananbonds.com.
System	28/09/2026, 13:49:04 BST Signing page opened by signee graham@buchananbonds.com.
System	28/09/2026, 13:49:22 BST Signee graham@buchananbonds.com signed document.
System	28/09/2026, 13:49:22 BST Signing process completed.

Summary

Envelope's ID:	8fa7l43d
Document's hash:	49402a7dd585d28ff311e1684c0d5e8a858dc879f4c00cbb83681a7d6a9bb207
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KINCARDINESHIRE SILVER JUBILEE TRUST
FOR YOUTH & COMMUNITY SERVICE

Charity No. SC016953

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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