

Tom Minogue

From: "Tom Minogue" <tomminogue@btinternet.com>
To: "Angus Hogg, Chair, Carnegie Dunfermline Trust." <admin@carnegietrust.com>
Sent: 02 December 2006 20:10
Attach: Examples of audited accs.pdf
Subject: F.A.O. Angus Hogg

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Angus Hogg, Chairman
Carnegie Dunfermline Trust
Abbey Park House
Abbey Park Place
Dunfermline
Fife
KY12 7PB

By E-Mail and First Class Post

Saturday 2nd December 2006.

Dear Mr Hogg,

Audited Accounts for the Carnegie Dunfermline Trust to 31st December 2005.

I refer to your letter of 28th November in reply to my queries of 23rd October 2006, and 9th November 2006 relating to the above.

I would ask you to reconsider your decision to refuse my reasonable request for information that should be available to members of the public. I would remind you that the information I seek from the Trust is in respect of information which was governed by the terms of the Royal Charter of 1919 and the letter from Andrew Carnegie of 1903.

I would also point out that the information I seek with regard to "Investment heritable property" and individual grants is information, which, in the past, by right and precedent has been available to the public by a simple reference to the audited accounts.

The detailed audited accounts which should be published in the local press are placed in the Public Library (see file attached). Surely it cannot be the case that in a reversal of the modern trend towards openness and accountability as the years pass the Trust becomes more secretive in its dealings with the public?

Thanking you in anticipation of your assistance.

Yours sincerely,

Tom Minogue.
File attachments 2.

GENERAL BALANCE SHEET

ASSETS.

I. CAPITAL ACCOUNT—

1. Investments—			
£934,731, 5% War Stock, 1929-1947			£888,000 0 0
2. Heritable Properties—			
Pittencrieff Park as valued for the purposes of the Finance Act	£45,338	0	0
Chalmers Street, ground added to Pittencrieff Park, site Value	2,060	0	0
Gibb Street (now St. Margaret Street), Do. St. Catherine's Wynd, Do.	115	0	0
Cottage and Ground at Moodie Street, as valued for the purposes of the Finance Act	50	0	0
Ground at Mill Street, Do.	1,630	0	0
Baldrigeburn Institute and Bowling Green, Do.	56	0	0
Kingseat Institute and Bowling Green, Site Value and Cost of Alterations.	6,480	0	0
Nethertown Institute and Bowling Green, Site Value and Cost of buildings to date	1,624	0	0
Townhill Institute, as valued for the purposes of the Finance Act	16,550	16	4
Women's Institute, at Cost	5,800	0	0
College and Clinic Buildings, Site Value and Cost of buildings to date, less Government Grant	11,195	0	0
College Hostel, as valued for the purposes of the Finance Act	22,126	17	8
School of Music and Houses, Nos. 60, 62, and 68 New Row, Do.	4,000	0	0
Trust Offices, Do.	4,600	0	0
Abbot House, Do.	2,667	0	0
Buffie's Brae, Ground, Do.	1,500	0	0
Campbell Street, Shop and Houses, Nos. 1 to 9, Do.	60	0	0
Damside Street, Ground and Houses, Nos. 5 to 31, Do.	1,200	0	0
Kirkgate, Shop, Office, and Houses, Nos. 19 to 23, Do.	2,500	0	0
North Inglis Street, Houses, Nos. 27 to 39, Do.	1,350	0	0
Viewfield, Share of Cost	1,365	0	0
St. Margaret Street, at cost	2,972	19	3
West Nethertown, at cost	1,016	4	8
Bridge Street, at cost	1,274	3	7
New Row and Park Avenue, at cost	6,063	6	5
	2,030	14	5
			145,625 2 4

Carry forward £1,033,625 2 4

as at 31st December 1918.

LIABILITIES.

I. CAPITAL ACCOUNT—

1. Original Capital of the Trust, being Donation from Mr Carnegie of \$3,750,000 Bonds of the United States Steel Corporation at par value			£750,000 0 0
Add—Surplus over par value on realisation			138,000 0 0
			£888,000 0 0
2. Other Donations—			
Pittencrieff Park presented by Mr Carnegie as valued under Finance Act	£45,338	0	0
Cottage and Ground at Moodie Street presented by Mrs Carnegie, as valued under Finance Act		1,630	0 0
Ground at Mill Street presented by Messrs Hay & Robertson, as valued under Finance Act		56	0 0
3. Expenditure on Purchase and Extension of Heritable Properties—			
Amount as at 31st December 1917	£88,025	7	10
Add—Expended during 1918, as per Revenue Account		10,575	14 6
		98,601	2 4
			145,625 2 4

Carry forward £1,033,625 2 4

VII.—APPENDIX.

Heritable Properties.

Pittencrieff Park, as valued for the purposes of the Finance Act	£45,338	0	0
Chalmers Street, ground added to Pittencrieff Park, Site Value	2,060	0	0
Gibb Street (now St Margaret Street), Do.	115	0	0
St Catherine's Wynd, Do.	50	0	0
Cottage and Ground at Moodie Street, as valued for the purposes of the Finance Act	1,630	0	0
Ground at Mill Street, Do.	56	0	0
Baldrighburn Institute and Bowling Green, Do.	6,480	0	0
Kingseat Institute and Bowling Green, Site Value and Cost of Alterations	1,824	0	0
Nethertown Institute and Bowling Green, Site Value and Cost of Buildings	17,640	1	8
Townhill Institute, as valued for the purposes of the Finance Act	5,800	0	0
Women's Institute, at Cost	11,195	0	0
College and Clinic Buildings, Site Value and Cost of Buildings, less Government Grant	22,126	17	8
College Hostel, as valued for the purposes of the Finance Act	4,000	0	0
College Hostel, Canmore Street, at Cost	5,936	5	2
School of Music and Houses, Nos. 60, 62, and 68 New Row, Do.	4,600	0	0
Trust Offices, Do.	2,667	0	0
Abbot House, Do.	1,500	0	0
Buffie's Brae, Ground, Do.	60	0	0
Campbell Street, Shop and Houses, Nos. 1 to 9, Do.	1,200	0	0
Damside Street, Ground and Houses, Nos. 5 to 31, Do.	2,500	0	0
Kirkgate, Shop and Houses, Nos. 19 to 23, Do.	1,350	0	0
North Inglis Street, Houses, Nos. 27 to 39, Do.	1,365	0	0
Viewfield, Share of Cost	2,972	19	3
St Margaret Street, at Cost	1,016	4	8
New Row and Park Avenue, at Cost	2,030	14	5
Rosyth Institute and Bowling Green, at Cost	18,691	16	6
Pittencrieff Street, at Cost	307	11	11
Headwell Bowling Green, at Cost	4,845	8	5
Kingseat Dwelling-House, Cost to date	862	12	1
Tea House, Cost to date	6,125	3	2
Bandrum Country Home, Cost to date	9,875	6	1
Nethertown, Houses, at Cost	673	10	0
	<u>£186,694</u>	<u>11</u>	<u>0</u>

1928

ANDREW CARNEGIE BIRTHPLACE
MEMORIAL FUND.Account of Income and Expenditure for Period
from 1st June 1928 to 31st December 1928.

RECEIPTS.

Endowment Fund received from Mrs Carnegie, 1st June 1928	£8,000	0	0
Revenue—			
Interest on £8,000 5% War Stock, 1929-47	£400	0	0
Interest on Deposit Receipts	1	4	7
		<u>401</u>	<u>4</u> <u>7</u>
			<u>£8,401</u> <u>4</u> <u>7</u>

EXPENDITURE.

Fuel, Light and Cleaning Material	£31	1	0
Printing, Advertising and Stationery	6	10	6
Rates, Taxes and Insurance	64	15	10
Repairs and General Furnishings	4	19	2
Salaries, Wages and Uniform	98	6	3
		<u>205</u>	<u>12</u> <u>9</u>
Amount of Fund at 31st December 1928			<u>£8,195</u> <u>11</u> <u>10</u>
Whereof—			
War Loan 5% Stock, £8,000 at par	£8,000	0	0
Royal Bank on Deposit Receipt	170	0	0
Royal Bank on Current Account	25	11	10
		<u>£8,195</u>	<u>11</u> <u>10</u>

THOS. Y. BREMNER, TREASURER.

EDINBURGH, 26th January 1929.—I have examined and audited the Books and Accounts of the Andrew Carnegie Birthplace Memorial Fund for the period ending 31st December 1928, of which the foregoing is an Abstract, and I find the same to be correctly stated and sufficiently vouched and instructed.

D. N. COTTON, C.A., AUDITOR.

Parks and Property Committee.

ORDINARY EXPENDITURE :—

Animals and Birds	£69 5 10	
Cleaning Material	12 13 1	
Fuel and Light	277 19 2	
Garden Materials, Tools, etc.	298 12 1	
Miscellaneous Charges	33 9 7	
Museum Salaries, Equipment, and Upkeep	145 0 4	
Rates, Water Charges, and Insurance	246 4 5	
Repairs and Renewals	597 19 0	
St Margaret's Cave—Upkeep	£16 17 5	
<i>Less</i> —Grant from Town Council	4 18 6	
		11 18 11
Stable Expenses and Carting		429 2 8
Wages of Gardeners, Rangers, and Labourers	£5,143 3 8	
<i>Less</i> —Charged to other Departments	1,237 0 3	
		3,906 3 5
Priory Lane—Ground and Cottage		144 4 5
		£6,172 12 11
<i>Deduct</i> —Tea House, Surplus—		
Provisions and Laundry	£1,589 14 9	
Repairs, Gas, Cleaning, and Sundries	366 19 5	
Wages	904 1 5	
		£2,860 15 7
Drawings	3,137 12 2	
		276 16 7
		£5,895 16 4

HORTICULTURE.

ORDINARY EXPENDITURE :—

Children's Flower Culture Competition	£131 0 4	
Vegetable Gardens Competition	183 17 9	
Grant to Dunfermline Horticultural Society	213 18 2	
School Gardens—		
Victoria	£50 12 0	
McLean	31 19 2	
		82 11 2
		£011 7 5

IV.—NET REVENUE ACCOUNT.

1928

Balance at Credit, 31st December 1927	£13,321 12 6
Surplus on Revenue Account, 1928	9,259 0 9
	<u>£22,580 13 3</u>
<i>Deduct</i> —	
Capital Outlay during year—	
Headwell Bowling Green and Pavilion	£238 9 11
House at Kingseat	14 16 4
Tea House	1,246 16 3
Country Home—Cost to date	6,519 2 2
	<u>8,019 4 8</u>
Balance at Credit, 31st December 1928	<u>£14,561 8 7</u>

V.—SUPERANNUATION FUND ACCOUNT.

Capital provided—	
Carnegie Dunfermline Trust	£10,752 0 0
Carnegie Hero Fund Trust	248 0 0
	<u>£11,000 0 0</u>
Interest added during 1928	483 19 0
Contributions during 1928—	
Trustees	£1,035 7 11
Employees	1,035 7 11
	<u>£2,070 15 10</u>
<i>Deduct</i> —Amounts refunded	47 6 1
	<u>2,023 9 9</u>
Balance at Credit, 31st December 1928	<u>£13,507 8 9</u>