NORTH LANARKSHIRE COUNCIL
SUNDRY TRUSTS
ANNUAL ACCOUNTS 2016/17

# DALL CHRISTMAS CHARITY FUND FOR THE POOR SC001665

**ANNUAL ACCOUNTS 2016/17** 



	Trus	tees' A	nnual R	eport fo	or the p	eriod	
	Per	iod start	date		Per	iod end d	late
	Day	Month	Year		Day	Month	Year
From	01	April	2016	То	31	March	2017

Office of the Scottish Charity Regulator

#### Reference and administration details

Charity name
Other names charity is known
by
Registered charity number
Charity's principal address

Dall Christmas Charity Fund for the	ne Poor	
SC001665		
North Lanarkshire Council	1,6,000 to 1,000 to 1	100000000000000000000000000000000000000
PO Box 14	/// / / / / / / / / / / / / / / / / /	
Civic Centre		
Civic Centre, Motherwell	Postcode ML1 1AB	

#### 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	E Kemp	Corporate Finance Manager, Business for Financial Solutions, North Lanarkshire Council		
2	P Hughes	Head of Business for Financial Solutions, North Lanarkshire Council		

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
Administration	On behalf of the Trustees, North Lanarkshire Council administer the fund but it does not represent assets available to the Council and as such have been excluded from the Council's Balance Sheet. The administration of the sundry trust fund is covered by North Lanarkshire Council's financial regulations and policies.

#### Structure, governance and management

#### Type of governing document

#### Trustee recruitment and appointment

#### Trustee Responsibilities

#### Deed of Trust

E Kemp, Corporate Finance Manager, North Lanarkshire Council and P Hughes, Head of Business for Financial Solutions, North Lanarkshire Council act as Trustees for the charitable fund.

E Kemp and P Hughes are authorised by North Lanarkshire Council to manage and administer the sundry trust fund.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- · make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees have overall responsibility for ensuring that there are appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- · the charities are operating efficiently and effectively;
- the charitable assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used by the charities is reliable;
- the charities comply with relevant laws and regulations.

#### Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

Legacy to provide £1 annually at Christmas to deserving poor and old residents of the former burgh of Motherwell and Wishaw.

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £44 was received.

#### Achievements and performance

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

#### Risk Management

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

#### Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Paul Hughes

**Position** 

Head of Business for Financial Solutions, North

Lanarkshire Council

Date

27th September 2017



#### Dall Christmas Charity Fund for Poor

SC001665

Receipts and payments accounts							
		Period start date				Period and dat	eş.
For the period	Day	Month	Year	l to [	Day	Month	Year
from	1	April	2016	] [	31	March	2017

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundralsing activities					-	
Gross trading receipts Income from investments other than land and buildings	44				- 44	46
Rents from land & buildings						
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	44	-		-	44	46
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments				-,	-	
A2 Sub total	-	-	-	-	_	-
Total receipts	44	-		-	44	46
A3 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						
Other	.,					
			,-,			
A3 Sub total	-	-	-	-	-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					_	
Purchase of investments					-	
A4 Sub total	-		-	<u></u>		-
Total payments	u.	-	-	-	-	_
Net receipts / (payments)	44	<u>.</u>	_	-	44	46
A5 Transfers to / (from) funds						
Surplus / (deficit) for year						
	44			-	44	46

	Dan Onnsunas Charity I un	u ioi i ooi				30001000	
Section B Statemer	nt of balances						
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
B1 Cash funds	Cash and bank balances at start of year	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
	Surplus / (deficit) shown on receipts and	10,030				10,030	9,984
	payments account	44				44	46
						-	
						*	
	Cash and bank balances at end of year	10,074	-	-	•	10,074	10,030
	(Agree balances with receipts and payments account(s))		-	-			-
	Details			Fund to which	asset belongs	Market valuation	Last year
B2 Investments						to nearest £	to nearest £
					Total	-	
	Details		Fund to which	asset belongs	Cost (if available)	Current value (if available)	Last year
B3 Other assets	[·····				to nearest £	to nearest £	to nearest £
20 00.01 00000							<u></u>
			<b></b>				
			-				
				Total	-	-	
	Details			Fund to which !	liability relates	Amount due	Last year
B4 Liabilities						to nearest £	to nearest £
							<u> </u>
					-		
				1	Total	-	<u></u>
						Amount due	
	Details			Fund to which I	iability relates	(estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities						To Housest 2	
					Total	-	-
The unaudited accounts were issue	ed on 28 June 2017, and the audited accounts were	e authorised for issue	e on 27 September 20	017.			
Signed by one or two trustees	-						
on behalf of all the trustees	Signature		<b></b>	Print Name			Date of approval
				Paul H	ughes		27/09/2018

APPENDIX 2	Dall Christmas Charity	Fund for Poor	r		SC001665
Section C Notes to the	e Accounts				
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)					
	Legacy to provide £1 annually at Chi Motherwell and Wishaw.	ristmas to deserving po	oor and older res	idents of the forme	er burgh of
	Type of activity or project	supported	Individual /	Number of grants made	£
C2 Grants					
				Total	x
C3a Trustee remuneration	If no remuneration was paid during	the period to any chari	hy trustae or nors	on connected to	
C3a Trustee remuneration	a trustee cross this box (otherwise of		ty trustee or pers	OH COMBECTED TO	x
	Autr	ority under which pa	ıld		£
C3b Trustee remuneration -					х
details					
				4,000	
C4a Trustee expenses	If no expenses were paid to any cha (otherwise complete section 4b)	rity trustee during the	period then cros	s this box	х
				Number of trustees	£
C4b Trustee expenses - details					X
details					
	Nature of relationship	Nature of tra	nsaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected					х
persons					
C6 Other information					

#### **Accounting Policies**

Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Resources expended

Charitable payments comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity.

#### Audit Fee

The audit fee for the year has been absorbed by North Lanarkshire Council within their annual audit fee.

## Independent auditor's report to the trustees of Dall Christmas Charity Fund for the Poor and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dall Christmas Charity Fund for the Poor for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of receipts and payments, the Statement of balances and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

As explained more fully in the Trustee Responsibilities, the trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Other information in the annual accounts

The trustees are responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Report on other requirements

#### Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

#### Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Carole Grant

Senior Audit Manager

Carole Grant

Audit Scotland

4th Floor, South Suite

The Athenaeum Building

8 Nelson Mandela Place

Glasgow G2 1BT

Carole Grant is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973

Date: 27th September 2017

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# JC McNAUGHT POOR CHILDRENS HOLIDAY FUND SC019426 ANNUAL ACCOUNTS 2016/17



	Trus	tees' A	nnual R	eport fo	or the p	eriod	
	Per	iod start	date		Per	iod end d	late
	Day	Month	Year		Day	Month	Year
From	01	April	2016	То	31	March	2017

Office of the Scottish Charity Regulator

#### Reference and administration details

Charity name
Other names charity is known
by
Registered charity number
Charity's principal address

JC McNaught Poor Children's Ho	oliday Fund
SC019426	
North Lanarkshire Council	
PO Box 14	
Civic Centre	
Civic Centre, Motherwell	Postcode ML1 1AB

#### 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	E Kemp	Corporate Finance Manager, Business for Financial Solutions, North Lanarkshire Council		
2	P Hughes	Head of Business for Financial Solutions, North Lanarkshire Council		

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
Administration	On behalf of the Trustees, North Lanarkshire Council administer the fund but it does not represent assets available to the Council and as such have been excluded from the Council's Balance Sheet. The administration of the sundry trust fund is covered by North Lanarkshire Council's financial regulations and policies.

#### Structure, governance and management

Type of governing document

Trustee recruitment and appointment

Trustee Responsibilities

Deed of Trust

E Kemp, Corporate Finance Manager, North Lanarkshire Council and P Hughes, Head of Business for Financial Solutions, North Lanarkshire Council act as Trustees for the charitable fund.

E Kemp and P Hughes are authorised by North Lanarkshire Council to manage and administer the sundry trust fund.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements:
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees have overall responsibility for ensuring that there are appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charities are operating efficiently and effectively:
- the charitable assets are safeguarded against unauthorised use or disposition:
- proper records are maintained and financial information used by the charities is reliable;
- the charities comply with relevant laws and regulations.

#### Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

The sundry trust fund was established to provide holidays for the poor protestant children of Coatbridge.

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £60 was received.

#### **Achievements and performance**

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

#### **Risk Management**

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

#### Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Paul Hughes

**Position** 

Head of Business for Financial Solutions, North

Lanarkshire Council

Date

27th September 2017



#### JC McNaught Poor Children's Holiday Fund

SC019426

Receipts and payments accounts							
		Period start date			Period end date		
For the period	Day	ไล้อนใก	Year	to [	Day	Month	Year
from	1	April	2016	] [	31	March	2017

Section A Statement of re	ceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts		4				
Donations					-	
Legacies					_	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	60				60	61
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	60	-	-		60	61
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total	-	-	-	-	-	-
Total receipts	60	-	-	-	60	61
AO Darmanta						
A3 Payments  Expenses for fundraising activities				r		
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					_	
Other						
					_	
A3 Sub total	u .	-	-	-	-	
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments					_	
A4 Sub total			-			_
1				L		
Total payments	-	-	-	-	<u>.</u>	"
Net receipts / (payments)	60	_	-	-	60	61
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	60	-	-	_	60	61

Categories	Section B Statemer	of halances					00010420	
Cash and bunk balances at end of year Supplier (dodfol) shown on nocules and lamb halances at end of year Agen halances will recipite and perpretals accounted  Dotalis  Dotalis  Fund to which asset belongs  Dotalis  Fund to which asset belongs  Cost if which the lamb or more it to means it  Dotalis  Fund to which asset belongs  Cost if which the lamb or more it  Total  Details  Details  Fund to which hasset belongs  Cost if which the lamb or more it  Total  Details  Fund to which hasset belongs  Cost if which the lamb or more it  Total  Details  Details  Fund to which asset belongs  Cost if which the lamb or more it  Total  Last year  To more it  Total  Details  Details  Details  Pund to which hasket belongs  Total  Last year  To more it  Total  Last year  Total  Last year  To more it  Total  Last year  To more it  Total  Last year  To more it  Total  Last year  Total  Last year  Total  Last year  To more it  Total  Last year  To more it  Total  Last year  To more it  Total  Details  Details  Pund to which hability relates  Total  Last year  Total  Details  Details  Pund to which hability relates  Total  Details  Pund to which hability relates  Total  Details  Details  Pund to which hability relates  Total  Details  Details  Details  Details  Details  Details  Pund to which hability relates  Total  Details  Detail			funds		endowment funds	endowment funds	period	-
Supplies / deficible intown on receipts and payments accountd  Cash and bank balances at end of year (Agree halances with melpisk and payments accounts))  Details  Fund to which seast balances  Details  Fund to which seast balances  Dottails  Fund to which seast balances  Total  Details  Fund to which seast balances  Dottails  Fund to which seast balances  Correct of available)  Amount the market it to nearest it to ne	B1 Cash funds	Cash and bank balances at start of year		to gearest £	to hearest £	to nearest £		
Cash and bank balances at end of year 7,071								
Cash and bank balances at end of year 7,071		payments account						
Cash and bank balances at end of year 7,071							-	
Optialis  Details  Fund to which asset batongs  Cost off available  Correct valuation  Co		Cash and bank balances at end of year	7.071	-		_	7.071	7.011
Details    Details   Fund to which asset belongs   Masket valuation   Lest year to marreit E   to marreit E   to marreit E		(Agree balances with receipts and payments					.,	.,,
Dotails  Dotails  Fund to which asset belongs  Cost (if available)  Total  Dotails  Fund to which liability relates  Dotails  Dotails  Fund to which liability relates  Amount duo  Last year  to nearest £  Total  Last year  Total  Last year  Total  Last year  Total  Dotails  Fund to which liability relates  Amount duo  Lo nearest £  To n		account(s))	-	-		,	-	•
B3 Other assets  Details  Details  Pund to which asset belongs  Cost (if available)  to nearest £  t		Details			Fund to which	asset belongs		
Details  Fund to which asset belongs  Cost (if available) to nearest E	B2 Investments					]	to nearest £	to nearest £
Details  Fund to which asset belongs  Cost (if available) to nearest E								
Details  Fund to which asset belongs  Cost (if available) to nearest E								
Details  Fund to which asset belongs  Cost (if available) to nearest E								
Details   Souther assets   Souther asset		<u> </u>				Total	-	
B3 Other assets    Total   Details		Dataile		Fund to which	asset belongs	Cost (if available)		Last year
Details  Fund to which liability relates  Amount due to nearest £  Total  Total  Total  Amount due (estimate)  Total  Total  Details  Fund to which liability relates  Total  Total  Details  Fund to which liability relates  Total  Amount due (estimate)  to nearest £  Total  Details  Pund to which liability relates  Interval to nearest £  Inter	R3 Other seeds	55 (41)3				to nearest £	,	to nearest £
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Details  Fund to which liability relates  Details  Fund to which liability relates  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Fund to which liability relates  Print Name  Date of approval	DJ Ottler assets							
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Fund to which liability relates  Fund to which liability relates  Fund to which liability relates  Print to which liability relates  Details  Fund to which liability relates  Last year to nearest £  Last year to nearest £  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Pund to which liability relates  Print Name  Date of approval								
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Details  Fund to which liability relates  Details  Fund to which liability relates  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Fund to which liability relates  Print Name  Date of approval								
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Fund to which liability relates  Fund to which liability relates  Fund to which liability relates  Print to which liability relates  Details  Fund to which liability relates  Last year to nearest £  Last year to nearest £  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Pund to which liability relates  Print Name  Date of approval								
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Details  Fund to which liability relates  Details  Fund to which liability relates  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Fund to which liability relates  Print Name  Date of approval								
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Fund to which liability relates  Fund to which liability relates  Fund to which liability relates  Print to which liability relates  Details  Fund to which liability relates  Last year to nearest £  Last year to nearest £  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Pund to which liability relates  Print Name  Date of approval								
Details  Fund to which liability relates  Details  Fund to which liability relates  Total  Details  Details  Fund to which liability relates  Details  Fund to which liability relates  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Details  Fund to which liability relates  Print Name  Details  Details  Fund to which liability relates  Print Name  Date of approval					Total			
B4 Liabilities    Total		D 4 %				dishility relates	Amount due	Lastwas
Details  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Total  Total  Total  Date of approval		Details			1 und to miner	and the second		
Details  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Date of approval	84 Liabilities							
Details  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Date of approval								
Details  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Date of approval								
Details  Fund to which liability relates  (estimate) to nearest £  Total  Total  Total  Date of approval						Total		
Details  Public to which radiinty relates  (estimate) to nearest £ to nearest £  Total  Total  Total  Date of approval						iotai	A	
Total  The unaudited accounts were issued on 28 June 2017, and the audited accounts were authorised for issue on 27 September 2017.  Signed by one or two trustees on behalf of all the trustees  Date of approval		Details			Fund to which	liability relates	(estimate)	
The unaudited accounts were issued on 28 June 2017, and the audited accounts were authorised for issue on 27 September 2017.  Signed by one or two trustees Date of all the trustees Print Name approval	B5 Contingent liabilities							
The unaudited accounts were issued on 28 June 2017, and the audited accounts were authorised for issue on 27 September 2017.  Signed by one or two trustees Date of all the trustees Print Name approval								
Signed by one or two trustees On behalf of all the trustees Print Name Opproval						Total	-	-
on behalf of all the trustees Print Name Approval	The unaudited accounts were issue	ed on 28 June 2017, and the audited accounts wer	re authorised for issue	e on 27 September 20	017.			
	Signed by one or two trustees on behalf of all the trustees	/// S√Gnature			Print Name			
					Paul H	ughes		

	JC Michaught Fool Ci	illuleli 5 i loli	uay Fullu		30013420
Section C Notes to the	e Accounts				
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)					
	Annual income to provide holidays	for the poor protesta	ant children of Coatbi	idge.	
	Type of activity or projec	t supported	Individual / institution	Number of grants made	£
C2 Grants					
				Total	x
C3a Trustee remuneration	If no remuneration was paid during a trustee cross this box (otherwise	the period to any c complete section 3b	harity trustee or pers	on connected to	x
	Au	thority under which	h paid	<u> </u>	£
C3b Trustee remuneration - details					x
details	-14-14-14-14-14-14-14-14-14-14-14-14-14-				
C4a Trustee expenses	If no expenses were paid to any ch (otherwise complete section 4b)	arity trustee during	the period then cross	this box	×
				Number of trustees	£
C4b Trustee expenses - details					X
	***************************************				
	Nature of relationship	Nature of	f transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected					х
persons					
C6 Other information					

#### **Accounting Policies**

#### Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Resources expended

Charitable payments comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity.

#### **Audit Fee**

The audit fee for the year has been absorbed by North Lanarkshire Council within their annual audit fee.

### Independent auditor's report to the trustees of JC McNaught Poor Children's Holiday Fund and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of JC McNaught Poor Children's Holiday Fund for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of receipts and payments, the Statement of balances and Notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

As explained more fully in the Trustee Responsibilities, the trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Other information in the annual accounts

The trustees are responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Report on other requirements

#### Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

#### Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- · proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Carole Grant

Senior Audit Manager

aude Grant

Audit Scotland

4th Floor, South Suite

The Athenaeum Building

8 Nelson Mandela Place

Glasgow G2 1BT

Carole Grant is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973

Date: 27th September 2017

29

# MITCHELL FUND FOR POOR OF SHOTTS SC004285 ANNUAL ACCOUNTS 2016/17



	Trus	tees' A	nnual R	eport fo	or the p	eriod	
Period start date					Per	iod end c	late
	Day	Month	Year		Day	Month	Year
From	01	April	2016	То	31	March	2017

Office of the Scottish Charity Regulator

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Charity name	Mitchell Fund for Poor of Shotts				
Other names charity is known by					
Registered charity number	SC004285				
Charity's principal address	North Lanarkshire Council				
	PO Box 14				
	Civic Centre				
	Civic Centre. Motherwell	Postcode ML1 1AB			

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	E Kemp	Corporate Finance Manager, Business for Financial Solutions, North Lanarkshire Council		
2	P Hughes	Head of Business for Financial Solutions, North Lanarkshire Council		

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
Administration	On behalf of the Trustees, North Lanarkshire Council administer the fund but it does not represent assets available to the Council and as such have been excluded from the Council's Balance Sheet. The administration of the sundry trust fund is covered by North Lanarkshire Council's financial regulations and policies.

#### Structure, governance and management

Type of governing document

Trustee recruitment and appointment

Trustee Responsibilities

Deed of Trust

E Kemp, Corporate Finance Manager, North Lanarkshire Council and P Hughes, Head of Business for Financial Solutions, North Lanarkshire Council act as Trustees for the charitable fund.

E Kemp and P Hughes are authorised by North Lanarkshire Council to manage and administer the sundry trust fund.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements:
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees have overall responsibility for ensuring that there are appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charities are operating efficiently and effectively;
- the charitable assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used by the charities is reliable;
- the charities comply with relevant laws and regulations.

#### **Objectives and activities**

Charitable purposes

Summary of the main activities in relation to these objects

The sundry trust fund was established to provide financial assistance for the poor of Shotts

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £21 was received.

#### Achievements and performance

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

#### Risk Management

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

#### Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Position

Paul Hughes

Head of Business for Financial Solutions, North

Lanarkshire Council

Date 27<sup>th</sup> September 2017



#### Mitchell Fund for Poor of Shotts

SC004285

Receipts and payments accounts							
	Period start date			ПТ	Period and date		
For the period from	Day	MonHi	Year	] to [	Day	Month	Year
from	1	April	2016	$\prod_{i=1}^{n} \left[ \right]$	31	March	2017

Section A Statement of re	Section A Statement of receipts and payments							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period		
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £		
A1 Receipts								
Donations					-			
Legacies								
Grants					-			
Receipts from fundralsing activities					-			
Gross trading receipts	· · · · · · · · · · · · · · · · · · ·				Santa Santa			
Income from investments other than land and buildings	21				21	22		
Rents from land & buildings					-			
Gross receipts from other charitable activities					_			
A1 Sub total	21	-		-	- 21	22		
A2 Receipts from asset & investment sales								
Proceeds from sale of fixed assets								
Proceeds from sale of investments								
A2 Sub total	-	-	-	-	-	_		
Total receipts	21	74	-	-	21	22		
A3 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								
Other								
A3 Sub total	-	-	_	_	-	-		
A4 Payments relating to asset and investment movements		1	1					
Purchases of fixed assets					[14,74,4,15]			
Purchase of investments					-			
A4 Sub total	-	-	-	-	-	_		
Total payments	-	-	-	-	-	-		
Net receipts / (payments)	21	-			21	22		
A5 Transfers to / (from) funds	,				•			
Surplus / (deficit) for year	21	-	-		21	22		

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	4,538				4,538	4,516
	Surplus / (deficit) shown on receipts and payments account	21				21	22
						•	
						-	
	Cash and bank balances at end of year	4,559	-	-	-	4,559	4,538
	(Agree balances with receipts and payments account(s))	_	-	-			
	Details			Fund to which	asset belongs	Market valuation	Last year to nearest £
B2 Investments	3.5% war stock						500
					·	***************************************	
					Total	-	500
	Details		Fund to which	asset belongs	Cost (if available)	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets							
	1.						
				Total	-		
	Details			Fund to which	liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				ļ	-		
			÷				
					Total		
	Details			Fund to which	liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
					Total	-	-
The unaudited accounts were issue	ed on 28 June 2017, and the audited accounts wer	e authorised for issu	ue on 27 September 2	017.			
Signed by one or two trustees on behalf of all the trustees	M Signature			Print Name			Date of approval
	114			Paul H	ughes		27/09/2017

Section C Notes to the	Accounts			
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)				
	Fund provided for the poor of Shotts			
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 of a trustee cross this box (otherwise complete section 3)	charity trustee or perso b)	on connected to	x
	Authority under whic	ch paid		£
C3b Trustee remuneration -				
details				
C4a Trustee expenses	If no expenses were paid to any charity trustee during (otherwise complete section 4b)	g the period then cross	this box	x
20.7			Number of trustees	£
C4b Trustee expenses - details				
uotuilo				
	Nature of relationship Nature o	of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected				
persons				
CC Other information				
C6 Other information				

#### **Accounting Policies**

#### Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Resources expended

Charitable payments comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity.

#### **Audit Fee**

The audit fee for the year has been absorbed by North Lanarkshire Council within their annual audit fee.

## Independent auditor's report to the trustees of Mitchell Fund for Poor of Shotts and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Mitchell Fund for Poor of Shotts for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of receipts and payments, the Statement of balances and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

As explained more fully in the Trustee Responsibilities, the trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Other information in the annual accounts

The trustees are responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Report on other requirements

#### Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

#### Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Carole Grant

Senior Audit Manager

unde Grant

**Audit Scotland** 

4th Floor, South Suite

The Athenaeum Building

8 Nelson Mandela Place

Glasgow G2 1BT

Carole Grant is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973

Date: 27th September 2017

29

# SIR ROBERT STEWART BEQUEST FOR DESERVING POOR OF PARISH OF CAMBUSNETHAN

SC006951

**ANNUAL ACCOUNTS 2016/17** 



	Trus	tees' A	nnual R	eport fo	or the p	eriod	
	Per	iod start	date		Per	iod end o	late
	Day	Month	Year		Day	Month	Year
From	01	April	2016	То	31	March	2017

Office of the Scottish Charity Regulator

#### Reference and administration details

Charity name
Other names charity is known
by
Registered charity number
Charity's principal address

Sir Robert Stewart Bequest for Deserving Poor of Parish of Cambusnethan								
SC006951								
North Lanarkshire Council								
PO Box 14		.,,,						
Civic Centre								
Civic Centre, Motherwell	Postcode ML1 1AB							

#### 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	E Kemp	Corporate Finance Manager, Business for Financial Solutions, North Lanarkshire Council		
2	P Hughes	Head of Business for Financial Solutions, North Lanarkshire Council		

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
Administration	On behalf of the Trustees, North Lanarkshire Council administer the fund but it does not represent assets available to the Council and as such have been excluded from the Council's Balance Sheet. The administration of the sundry trust fund is covered by North Lanarkshire Council's financial regulations and policies.

#### Structure, governance and management

#### Type of governing document

#### Trustee recruitment and appointment

#### Trustee Responsibilities

#### Deed of Trust

E Kemp, Corporate Finance Manager, North Lanarkshire Council and P Hughes, Head of Business for Financial Solutions, North Lanarkshire Council act as Trustees for the charitable fund.

E Kemp and P Hughes are authorised by North Lanarkshire Council to manage and administer the sundry trust fund.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees have overall responsibility for ensuring that there are appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charities are operating efficiently and effectively;
- the charitable assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used by the charities is reliable;
- the charities comply with relevant laws and regulations.

#### Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

The sundry trust fund was established to provide financial assistance for the poor of the Parish of Cambusnethan

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £12 was received.

#### Achievements and performance

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

#### Risk Management

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

#### Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Position

Paul Hughes

Head of Business for Financial Solutions, North

Lanarkshire Council

Date 27<sup>th</sup> September 2017



# Sir Robert Stewart Bequest for Deserving Poor of Parish of Cambusnethan

SC006951

Receipts and payments accounts								
For the period Day Manth Vreat 4 Day 14-min						Period end date Month	e Year	
from	1	April	2016		31	March	2017	

Section A Statement of re	ceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies	· · ·				-	
Grants			·		-	
Receipts from fundraising activities					: -	
Gross trading receipts					-	
Income from investments other than land and buildings	12				12	12
Rents from land & buildings					-	
Gross receipts from other charitable activities					_	
					-	
A1 Sub total	12	-		- 1	12	12
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	. "				_	
Proceeds from sale of investments						
A2 Sub total	-	-	-	-	-	-
Total receipts	12	-	-	-	12	12
•						
A3 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					-	
Other					-	
Other					-	-
A3 Sub total					-	
A3 Sub total	-			<u> </u>		
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	_	-		-	-	-
Net receipts / (payments)	12	-		-	12	12
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	12				12	12

APPENDIX 2

Sir Robert Stewart Bequest for Deserving Poor of Parish of Cambusnethan SC006951

Section B Statemer	nt 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	2,642				2,642	2,630
	Surplus / (deficit) shown on receipts and payments account	12				12	12
						-	
						-	
	Cash and bank balances at end of year	2,654	•	-		2,654	2,642
	(Agree balances with receipts and payments account(s))	-		-	,	-	
	Details			Fund to which	asset belongs	Market valuation	Last year
	Details					to nearest £	to nearest £
B2 investments							
				<b>L</b>	Total	-	
	Details		Fund to which	asset belongs	Cost (if available)	Current value (if available)	Last year
	Details				to nearest £	to nearest £	to nearest £
B3 Other assets							
					-		
			-				
				Total	-	_	
	Details			Fund to which	Hability relates	Amount due	Last year
B4 Liabilities						to nearest £	to nearest £
D4 Liabilities							
					Total	-	-
	Details			Fund to which	Siability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
					Total	-	
The unaudited accounts were issu	ued on 28 June 2017, and the audited accounts we	ere authorised for issu	e on 27 September 2	017.			
Signed by one or two trustees on behalf of all the trustees	<b>J</b> jgnature			Print Name			Date of approval
				Paul H	lughes		27/09/2017
	777						

Section C Notes to th	e Accounts	
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		
	Bequest for the poor of the parish of Cambusnethan	
	Type of activity or project supported Individual / Number of gran	ts £
C2 Grants		
	Tota	al x
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 -	Authority under which paid	£
details		
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
Cdl Taratas surray	Number of trustees	£
C4b Trustee expenses - details		X
OF Transportion with	Transaction amount (£)  Nature of relationship Nature of transaction	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons		X
C6 Other information		

#### **Accounting Policies**

#### Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Resources expended

Charitable payments comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity.

#### Audit Fee

The audit fee for the year has been absorbed by North Lanarkshire Council within their annual audit fee.

# Independent auditor's report to the trustees of Sir Robert Stewart Bequest for Deserving Poor of Parish of Cambusnethan and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Sir Robert Stewart Bequest for Deserving Poor of Parish of Cambusnethan for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of receipts and payments, the Statement of balances and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

As explained more fully in the Trustee Responsibilities, the trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Other information in the annual accounts

The trustees are responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Report on other requirements

#### Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

#### Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Carole Grant

Senior Audit Manager

ade Grant

Audit Scotland

4th Floor, South Suite

The Athenaeum Building

8 Nelson Mandela Place

Glasgow G2 1BT

Carole Grant is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973

Date: 27th September 2017

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# SIR ROBERT STEWART BEQUEST FOR POOR OF PARISH OF SHOTTS SC008879

**ANNUAL ACCOUNTS 2016/17** 



Trustees' Annual Report for the period									
Period start date					Period end date				
	Day	Month	Year		Day	Month	Year		
From	01	April	2016	То	31	March	2017		

Office of the Scottish Charity Regulator

## Reference and administration details

Charity name
Other names charity is known
by
Registered charity number
Charity's principal address

Sir Robert Stewart Bequest for P	Poor of Parish of Shotts	
SC008879		
North Lanarkshire Council		
PO Box 14		
Civic Centre		
Civic Centre, Motherwell	Postcode ML1 1AB	

#### 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	E Kemp	Corporate Finance Manager, Business for Financial Solutions, North Lanarkshire Council		
2	P Hughes	Head of Business for Financial Solutions, North Lanarkshire Council		

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
Administration	On behalf of the Trustees, North Lanarkshire Council administer the fund but it does not represent assets available to the Council and as such have been excluded from the Council's Balance Sheet. The administration of the sundry trust fund is covered by North Lanarkshire Council's financial regulations and policies.

#### Structure, governance and management

Type of governing document

Trustee recruitment and appointment

Trustee Responsibilities

Deed of Trust

E Kemp, Corporate Finance Manager, North Lanarkshire Council and P Hughes, Head of Business for Financial Solutions, North Lanarkshire Council act as Trustees for the charitable fund.

E Kemp and P Hughes are authorised by North Lanarkshire Council to manage and administer the sundry trust fund.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees have overall responsibility for ensuring that there are appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charities are operating efficiently and effectively;
- the charitable assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used by the charities is reliable;
- the charities comply with relevant laws and regulations.

#### Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

The sundry trust fund was established to provide financial assistance for the poor of the Parish of Shotts

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £28 was received.

#### Achievements and performance

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

Risk Management

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Position

Paul Hughes

Head of Business for Financial Solutions, North

Lanarkshire Council

Date 27<sup>th</sup> September 2017



### Sir Stewart Bequest for Deserving Poor of Parish of Shotts

SC008879

Receipts and payments accounts								
	Period start date				Period end date			
For the period	Day	Month	Year	to [	Ðaγ	Month	Yea	
from	1	April	2016		31	March	2017	

Section A Statement of re	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to πearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					_	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	28				28	29
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	28	-	-	-	- 28	29
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	,,,,,,
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	28			-	28	29
A3 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					-	
Other					-	
					-	
A3 Sub total		-	-	-	-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments					- [	
A4 Sub total	-			-	-	-
Total payments	-	-	_	-	-	
Net receipts / (payments)	28	-	-	-	28	29
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	28	-		-	28	29

#### Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

The sundry trust fund was established to provide financial assistance for the poor of the Parish of Shotts

During the financial year 2016/17 there was no expenditure against the trust fund, however, interest totalling £28 was received.

#### Achievements and performance

Summary of the main achievements of the charity during the financial period

n/a

#### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

The level of financial reserve held by North Lanarkshire Council is reviewed annually during the budget setting process.

n/a

n/a

#### Other optional information

#### **Investment Policy and Performance**

North Lanarkshire Council invests its trust funds in high earning investments (subject to the original investment limitation parameters of the original bequest) or with North Lanarkshire Council's Loans Funds and earn interest accordingly. It is generally the case that only income arising from these funds can be distributed each year thus ensuring that resources are available to meet their continuing requirements.

#### Risk Management

The administration of the sundry trust fund is covered by North Lanarkshire Council's Risk Management Policies.

#### Strategic Plans

The administration of the sundry trust fund is covered by North Lanarkshire Council's Treasury Management Strategy in accordance with recognised Codes of Practice.

#### **Control Environment**

North Lanarkshire Council's systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. In addition, North Lanarkshire Council's Internal Audit Service which is an assurance function provides an independent and objective opinion on the adequacy and effectiveness of the Council's control environment.

#### 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)

Position

Paul Hughes

Head of Business for Financial Solutions, North Lanarkshire Council

Date

27th September 2017



# Crter chadry name believ Sir Stewart Bequest for Deserving Poor of Parish of Shotts

SC008879

Receipts and payments accounts								
		Period start date			Period and date			
For the period	Day	Month	Year	to	Day	Month	Year	
from	1	April	2016		31	March	2017	

Section A Statement of re	ceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest €	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					_	
Receipts from fundraising activities					-	
Gross trading receipts Income from investments other than land and buildings	28				28	29
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A4 Sub total	28				28	29
A1 Sub total	20				20	25
A2 Receipts from asset &						
investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments  A2 Sub total	_		_		-	
Total receipts	28	_	-	-	28	29
A3 Payments						
Expenses for fundraising activities					ū	
Gross trading payments					_	
Investment management costs					-	
Payments relating directly to charitable activities					<u>.</u>	
Grants and donations			<u>,</u>		-	
Governance costs:					-	
Audit / independent examination		,			-	
Preparation of annual accounts						
Legal costs					-	
Other					-	
					-	
A3 Sub total	-		_		-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					_	
Purchase of investments						
A4 Sub total	-	-	-	-	-	
Total payments	_	_		-		-
Net receipts / (payments)	28				28	29
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	28	_	_	-	28	29

Section B Statemen	t of balances						
Categories		Unrestricted funds	Restricted funds	Expendable endowment	Permanent endowment	Total current	Total last period
Categories	Details	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,442				6,442	6,413
	Surplus / (deficit) shown on receipts and payments account	28				28	29
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments	6,470	-	-	ы	6,470	6,442
	account(s))		-	-	"		
	Details			Fund to which	asset belongs	Market valuation to nearest £	Last year to nearest £
B2 investments							
					Total		_
					rotar		
	Details		Fund to which	asset belongs	Cost (if available) to nearest £	Current value (if available)	Last year to nearest £
B3 Other assets							
				Total	-		
	Details	·		Fund to which	liability relates	Amount due	Last year
B4 Liabilities						to nearest €	to nearest £
					Total	-	·
	Details			Fund to which !	liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
					Total	-	
The unaudited accounts were issue	d on 28 June 2017, and the audited accounts we	re authorised for issue	e on 27 September 20	017.			
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name			Date of approval
	124			Paul H	ughes		27/09/2017

Section C Notes to the	Accounts		
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		4,	
	Bequest for the poor of the Parish of Shotts		
	Individual / N Type of activity or project supported Institution	umber of grants made	£
C2 Grants			
		Total	x
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)		
	Authority under which paid		£
C3b Trustee remuneration - details			×
C4a Trustee expenses  If no expenses were paid to any charity trustee during the period then cross the complete section 4b)			x
		Number of trustees	£
C4b Trustee expenses - details			X
	Nature of relationship Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons			<b>X</b>
C6 Other information			

#### **Accounting Policies**

#### Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Resources expended

Charitable payments comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity.

#### **Audit Fee**

The audit fee for the year has been absorbed by North Lanarkshire Council within their annual audit fee.

# Independent auditor's report to the trustees of Sir Robert Stewart Bequest for Poor of Parish of Shotts and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Sir Robert Stewart Bequest for Poor of Parish of Shotts for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of receipts and payments, the Statement of balances and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

As explained more fully in the Trustee Responsibilities, the trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Other information in the annual accounts

The trustees are responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

#### Report on other requirements

#### Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

#### Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Carole Grant

Senior Audit Manager

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Audit Scotland

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8 Nelson Mandela Place

Glasgow G2 1BT

Carole Grant is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973

Date: 27 September 2017

