

Dunblane Cemetery Memorial Garden (Maintenance) Trust

Scottish Charity SC029443

Annual Report of the Trustees

and

Financial Statements

For Year Ended 31 March 2016

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Report of the Trustees for the Year Ended 31 March 2016

Introduction

The Trustees present their report with the financial statements of the Dunblane Cemetery Memorial Garden (Maintenance) Trust (the Trust) for the year ended 31 March 2016.

The Trust is a registered Scottish charity with Scottish Charity number SC 029443.

For accounting periods commencing on or after 1 January 2015, Charities in the UK and the Republic of Ireland must apply the Charities Statement of Recommended Practice (SORP): Financial Reporting Standard 102 (FRS 102) when preparing their accounts on an accruals basis. However, Charities that would qualify as a small company or fall within a small group had they been incorporated in company law, can opt to follow either FRS 102 or the Financial Reporting Standard for Smaller Entities (FRSSE).

The accounts of the Dunblane Cemetery Memorial Garden (Maintenance) Trust have been prepared on the basis of FRS 102.

Reference and Administrative Information

Charity Name

Dunblane Cemetery Memorial Garden (Maintenance) Trust

Charity Number

SC 029443

Correspondence Address

c/o Iain Strachan
Chief Governance Officer & Solicitor to the Council
Stirling Council
Viewforth
Stirling
FK8 2ET

Trustees

Councillor Graham Houston
Councillor Mark Ruskell
Mr Martyn Dunn
Mr Les Goodfellow

Trust Officers

David MacKay (Acting Treasurer)
Accounting Team Leader
Stirling Council

Iain Strachan (Secretary and Legal Adviser)
Chief Governance Officer & Solicitor to the Council
Stirling Council

Bankers

The Royal Bank of Scotland PLC
2 Pitt Terrace
STIRLING
FK8 2EX

Independent Auditor

Grant Thornton UK LLP
7 Exchange Crescent
EDINBURGH
EH3 8AN

Structure, Governance and Management

The charity is constituted as a Trust and as such its governing document is a Deed of Trust dated 12 and 14 July 1999.

The minimum number of trustees is two with no maximum number set, however should there be a single trustee, additional trustees shall forthwith be appointed. Providing that the minimum number of trustees is in office the trustees may from time to time exercise all or any of the trust's powers and discretions.

The Solicitor to the Council has been appointed as Honorary Secretary.

Trustees' Responsibilities for the Financial Statements

Charity law applicable in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed the Charities Statement of Recommended Practice (SORP): Financial Reporting Standard 102 (FRS 102); and
- prepared the Financial Statements on the going concern basis.

The Trustees are 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.

In so far as the Trustees are aware:

- there is no relevant financial or other information of which the charity's independent auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial or other information and to establish that the independent auditor is aware of that information.

Objectives

The Trust was established in July 1999 by the trustees of the former Dunblane Fund and the former Stirling Observer Dunblane Help Fund.

The purpose of the Trust as set out in Clause 3 of the founding deed is to hold the Trust Fund in memory of the tragedy which occurred at Dunblane Primary School in March 1996 and:

- To assist in the maintenance, upkeep and repair of the Dunblane Cemetery Memorial Garden
- To carry out improvements to the Garden as the Trustees may, from time to time at their sole discretion, consider either necessary or desirable which may include the execution or carrying out of works more specifically provided for in the Schedule attached to the Deed of Trust.

Achievements and Performance

The Memorial has been maintained throughout the year to the level of service that is requested by the Trustees at a total cost of £2,304.

Review of Financial Position

The income of the Trust for the year represents interest of £631 from balances invested in Stirling Council's Loans Fund. The total of the reserves of the Trust stands at £145,139 as at 31st March 2016. The reserves are held to provide the financial assistance to maintain the Memorial in such a state that benefits the community of Dunblane. As at 31 March 2016, all reserve balances were invested in Stirling Council's Loans Fund.



Councillor Graham Houston
Trustee
Date: 26 May 2016

Statement of Financial Activities for the Year Ended 31 March 2016

	2015-16	2014-15
	£	£
Incoming Resources		
Interest & Investment Income	631	843
Total Incoming Resources	631	843
Resources Expended		
Water Feature Costs		
Servicing	680	680
Water Hygiene Services	184	-
Electricity Supply for Fountain	554	699
Maintenance of Garden	886	368
Total Resources Expended	2,304	1,747
Net Movement In Funds	(1,673)	(904)
Reconciliation of Funds:		
Net Movement In Funds	(1,673)	(904)
Total Funds Brought Forward	146,812	147,716
Total Funds Carried Forward	145,139	146,812

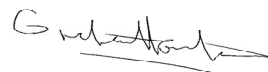
All funds are unrestricted meaning that they may be used at the discretion of the trustees in the furtherance of the objectives of the charity.

Balance Sheet as at 31 March 2016

		2016	2015
		£	£
Current Assets			
Investment with Stirling Council's Loans Fund	Note 2	145,139	146,812
Total Net Assets		145,139	146,812
The Accumulated Funds of the Charity			
Unrestricted Income Fund		145,139	146,812
Total Accumulated Funds Carried Forward		145,139	146,812



David MacKay
Acting Treasurer
Date: 26 May 2016



Councillor Graham Houston
Trustee
Date: 26 May 2016

Notes to the Financial Statements

1. Basis of Accounting

General

These accounts have been prepared on an accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, using the accruals concept of accounting and in accordance with Financial Reporting Standard 102 (FRS 102).

Prior to 2015/16, the accounts had been prepared in accordance with the Statement of Recommended Practice (SORP) for Accounting and Reporting by Charities issued in October 2005. Although accounting disclosures differ in some respects between FRS 102 and the previous SORP, given the nature of the Trust there has been no need to restate any of the 2014/15 comparative balances.

Taxation

The Trust has charitable status for tax purposes.

Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity.

2. Current Assets

In accordance with the decision by the trustees, the Fund balance is invested to provide instant access to funds via Stirling Council's Loans Fund for day to day expenditure.

3. Trustees' Remuneration

No trustee or any person connected to them received remuneration or expenses reimbursed from the Trust during any of the past two years.

4. Related Party Transactions

Stirling Council provides a range of management services for the Trust without charge. These services include the arrangement of contracts for the upkeep of the Memorial Garden including the water fountain. The total cost of maintenance during the financial year was £2,304 of which £886 represented payments to Stirling Council for grass-cutting and other ground maintenance services.

The Trust received interest income of £631 in 2015/16 from balances invested in Stirling Council's Loans Fund.

5. Revenue Recognition

Interest income received on Investments is recognised in the financial period in which the interest is earned.

Independent Auditor's Report

Independent auditor's report to the trustees of Dunblane Cemetery Memorial Garden (Maintenance) Trust and the Accounts Commission for Scotland

We certify that we have audited the financial statements of Dunblane Cemetery Memorial Garden (Maintenance) Trust for the year ended 31 March 2016 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 financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the trustees and auditor

As explained more fully in the Trustees' Responsibilities for the Financial Statements, the trustees are responsible for the preparation of the financial statements which give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts or 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 charity's circumstances 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. In addition, we read all the financial and non-financial information in the Annual Report of Trustees and Financial Statements 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 us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Opinion on other prescribed matter

In our opinion 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.

Matters on which we are required to report by exception

We are required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in our opinion:

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

We have nothing to report in respect of these matters.



Joanne Brown, (for and on behalf of Grant Thornton UK LLP)

7 Exchange Crescent

Edinburgh

EH3 8AN

26 May 2016

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