

Dunblane Cemetery Memorial Garden (Maintenance) Trust

Scottish Charity SC029443

Annual Report of the Trustees

and

Financial Statements

For Year Ended 31 March 2022

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Report of the Trustees for the Year Ended 31 March 2022

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 2022.

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

Reference and Administrative Information

Charity Name

Dunblane Cemetery Memorial Garden (Maintenance) Trust

Charity Number

SC 029443

Correspondence Address

c/o Julia McAfee
Chief Officer Governance & Solicitor to the Council
Stirling Council
Viewforth
STIRLING FK8 2ET

Trustees

Councillor Graham Houston
Councillor Alasdair Tollemache
Councillor Douglas Dodds
Mr Martyn Dunn
Mr Kenneth Ross

Trust Officers

Claire Ferguson
Solicitor
Stirling Council

George Murphy
Accounting Operations Manager
Stirling Council

Barbara Docherty
Cemeteries Officer
Stirling Council

Bankers

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

Independent Auditor

Audit Scotland
4th Floor
8 Nelson Mandela Place
GLASGOW
G2 1BT

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. All administrative work in relation to the Charity is conducted by Stirling Council.

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 that has not been provided to the charity's independent auditor; 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 £1,235.

Review of Financial Position

The income of the Trust for the year represents interest of £119 from balances invested in Stirling Council's Loans Fund. The total of the reserves of the Trust stands at £134,478 as at 31 March 2022. 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 2022, all reserve balances were invested in Stirling Council's Loans Fund.

The report was signed on behalf of the Trustees.

Graham Houston

Councillor Graham Houston
Trustee
27 October 2022

Statement of Financial Activities for the Year Ended 31 March 2022

	2021-22	2020-21
	£	£
Incoming Resources		
Interest & Investment Income	(119)	(704)
Total Incoming Resources	(119)	(704)
Resources Expended		
Water Feature Costs		
Servicing	510	989
Electricity Supply for Fountain	725	864
Total Resources Expended	1,235	1,853
Net Movement In Funds	1,116	1,149
Reconciliation of Funds:		
Net Movement In Funds	(1,116)	(1,149)
Total Funds Brought Forward	135,594	136,743
Total Funds Carried Forward	134,478	135,594

Balance Sheet as at 31 March 2022

		2022	2021
		£	£
Current Assets			
Investment with Stirling Council's Loans Fund	Note 2	134,478	135,954
Current Liabilities			
Creditors: Site Checks - Memorial Fountain	Note 3	-	(360)
Total Net Assets		134,478	135,594
The Accumulated Funds of the Charity			
Unrestricted Income Fund		134,478	135,594
Total Accumulated Funds Carried Forward		134,478	135,594

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.

The unaudited accounts were issued on 23 June 2022 and the audited accounts were authorised for issue on 27 October 2022.

Signed on behalf of the trustees.

Graham Houston

Councillor Graham Houston
Trustee
27 October 2022

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).

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. Current Liabilities

There were no current liabilities as at 31 March 2022. Current liabilities as at 31 March 2021 consisted of a sum of £360 in relation to site checks undertaken at the Memorial Fountain by the contractor Ritchie MacKenzie and Co Ltd.

4. 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.

5. Related Party Transactions

Stirling Council provides a range of legal, financial and administrative services for the Trust without charge.

These services include the arrangement of contracts for the upkeep of the Memorial Garden and water fountain, together with garden maintenance costs including grass-cutting and other ground maintenance services.

The Trust received interest income of £119 in 2021/22 (2020/21, £704) from balances invested in Stirling Council's Loans Fund.

6. Revenue Recognition

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

7. Audit Fees

Although paid by Stirling Council, fees directly attributable to the Dunblane Cemetery Memorial Garden (Maintenance) Trust in respect of external audit services carried out by the appointed auditor amounted to £683 in 2021/22 (2020/21, £683).



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

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of Dunblane Cemetery Memorial Garden (Maintenance) Trust for the year ended 31 March 2022 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 notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2022 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.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. 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 Standard, 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.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of Responsibilities, the trustees are responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to discontinue the charity's operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain 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) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the charity is complying with that framework;
- identifying which laws and regulations are significant in the context of the charity;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Other information

The trustees are responsible for other information in the statement of accounts. The other information comprises the Trustees' Annual Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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 the Trustees' Annual Report to the extent explicitly stated in the following opinion prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Trustees' Annual Report

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 SORP (FRS 102).

Matters on which I am required to report by exception

I am required by The Charities 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.

Use of my report

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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

A handwritten signature in black ink, appearing to read "A Haahr".

Adam Haahr CA
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT
27 October 2022

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