

Dunblane Cemetery Memorial Garden (Maintenance) Trust

Scottish Charity SC029443

Annual Report of the Trustees

and

Financial Statements

For Year Ended 31 March 2020

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Report of the Trustees for the Year Ended 31 March 2020

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 2020.

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 Governance Officer & 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

Tony Mason
Lead 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.

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 £1,669.

Review of Financial Position

The income of the Trust for the year represents interest of £1,136 from balances invested in Stirling Council's Loans Fund. The total of the reserves of the Trust stands at £136,743 as at 31 March 2020. 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 2020, all reserve balances were invested in Stirling Council's Loans Fund.

Graham Houston

Councillor Graham Houston

Trustee

26 November 2020

Statement of Financial Activities for the Year Ended 31 March 2020

	2019-20	2018-19
	£	£
Incoming Resources		
Interest & Investment Income	(1,136)	(955)
Total Incoming Resources	(1,136)	(955)
Resources Expended		
Water Feature Costs		
Servicing	767	2,847
Water Hygiene Services	193	188
Electricity Supply for Fountain	709	586
Maintenance of Garden	-	372
Total Resources Expended	1,669	3,993
Net Movement In Funds	533	3,038
Reconciliation of Funds:		
Net Movement In Funds	(533)	(3,038)
Total Funds Brought Forward	137,276	140,314
Total Funds Carried Forward	136,743	137,276

Balance Sheet as at 31 March 2020

		2020	2019
		£	£
Current Assets			
Investment with Stirling Council's Loans Fund	Note 2	137,083	137,616
Current Liabilities			
Creditors: Site Checks - Memorial Fountain	Note 3	(340)	(340)
Total Net Assets		136,743	137,276
The Accumulated Funds of the Charity			
Unrestricted Income Fund		136,743	137,276
Total Accumulated Funds Carried Forward		136,743	137,276

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 18 June 2020 and the audited accounts were authorised for issue on 26 November 2020.

Signed on behalf of the trustees.

Graham Houston

Councillor Graham Houston

Trustee

26 November 2020

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

Current liabilities consist of a sum of £340 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 £1,136 in 2019/20 (2018/19, £955) 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 £666 in 2019/20 (2018/19, £666).

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

Report 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 2020 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 a summary of 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 Dunblane Cemetery Memorial Garden (Maintenance) Trust as at 31 March 2020 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 Dunblane Cemetery Memorial Garden (Maintenance) Trust 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about ability of the Dunblane Cemetery Memorial Garden (Maintenance) Trust to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Responsibilities of the trustees for the financial statements

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 determine 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 Dunblane Cemetery Memorial Garden (Maintenance) Trust'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 deemed inappropriate.

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.

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.

Other information in the statement of accounts

The trustees are responsible for the other information in the statement of 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, my responsibility is to read all the other information in the statement of accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report on other requirements

Opinion on matter prescribed by the Accounts Commission

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.

Mark Ferris

Mark Ferris FCCA
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT
26 November 2020

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