



**John Pattison Memorial Fund
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

John Pattison Memorial Fund

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Trustees' Annual Report for the Year Ended 31 March 2016

1. INTRODUCTION

The Trustees present the annual report together with the financial statements for the year ended 31 March 2016.

ADMINISTRATION INFORMATION

Charity Name John Pattison Memorial Fund

Charity Number SC019474

Contact Address Accountancy Section
East Renfrewshire Council
Rouken Glen Road
Glasgow G46 6UG

Current Trustees Margaret McCrossan

Previous Trustees

Auditor Brian Howarth
Assistant Director
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Trust Deeds Copies of Trust Deeds are unavailable

Trustees' Annual Report for the Year Ended 31 March 2016

2. STRUCTURE AND GOVERNANCE

John Pattison Memorial Fund is registered with the Office of the Scottish Charity Regulator (OSCR).

The trustee of the charity is the Chief Financial Officer of East Renfrewshire Council.

The Chief Financial Officer is the designated officer within East Renfrewshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Chief Financial Officer is responsible for keeping proper accounting records that are up to date and which ensure that financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

The trustees rely on the expertise of East Renfrewshire Council to manage the investments to ensure the maximum return at the least risk to the charity. In this way, the income stream for the future benefit of the charity is protected.

The funds of the charity are deposited with East Renfrewshire Council (see note 5).

4. OBJECTIVES AND ACTIVITIES

The objective of the John Pattison Memorial Fund is assisting the deserving poor in Barrhead. Income received is expended on awards.

5. PERFORMANCE

Income to John Pattison Memorial Fund Trust comes from investment returns. During the year to 31 March 2016 there were no awards made from the fund.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, John Pattison Memorial Fund received investment income of £68. The trust held cash and bank balances at 31 March 2016 of £11,642.

Reserves Policy

Reserves are held by East Renfrewshire Council on behalf of the Trust and revenue income, generated from capital that has not been disbursed at 31 March each year, is invested in East Renfrewshire Council's Loans Fund.

7. DECLARATION

This report was signed on behalf of the Trustees on 29 September 2016 by:

Margaret McCrossan
Head of Accountancy
(Chief Financial Officer)
East Renfrewshire Council

Independent auditor's report to the trustees of the John Pattison Memorial Fund and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **John Pattison Memorial Fund** 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 Receipts and Payments, Statement of Balances and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

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, I 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' Annual Report, the trustees are responsible for the preparation of the financial statements which properly present the receipts and payments of the charity. My 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 me 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, I read all the financial and non-financial information in the Annual Report 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 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.

Opinion on financial statements

In my opinion the financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2016 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.

Opinion on other prescribed matter

In my 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 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.

Brian Howarth ACMA CGMA

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

September 2016

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

Statement of Receipts and Payments for the Year Ended 31 March 2016

The Statement of Receipts and Payments, as required by the Charities Accounts (Scotland) Regulations 2006, provides an analysis of the incoming and outgoing cash and bank transactions for the year.

If applicable, this Statement would also show any cash movements in relation to fixed assets. There are no such transactions for the current period.

	Note	Unrestricted Funds	Total 15-16	Total 14-15
RECEIPTS				
Donations		-	-	-
Income from Investments	3	68	68	69
Total Receipts		68	68	69
PAYMENTS				
Charitable Activities- Grants	4	-	-	-
Total Payments		-	-	-
Surplus/(Deficit) for the Year		68	68	69

Statement of Balances as at 31 March 2016

The Statement of Balances, as required by the Charities Accounts (Scotland) Regulations 2006, reconciles the cash and bank balances at the start and end of the financial year, with any surpluses shown in the Statement of Receipts and Payments.

The Statement of Balances also shows the final closing balances at the end of the year.

	Note	Unrestricted Funds	Total 15-16	Total 14-15
Bank and Cash in Hand				
Opening Balance		11,574	11,574	11,505
Surplus/(Deficit) for the year		68	68	69
Closing Balance		11,642	11,642	11,574
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		11,642	11,642	11,574

The unaudited accounts were issued on 23 June 2016. The audited accounts were authorised for issue on 29 September 2016.

Margaret McCrossan
Head of Accountancy (Chief Financial Officer)

Notes to the Accounts

1. Basis of Accounting

The financial statements have been prepared in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are designed to give a true and fair view of the financial performance and position of the Trust for the financial year.

2. Taxation

John Pattison Memorial Fund is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

3. Trustee Remuneration, Expenses and Related Party Transactions

- a) No remuneration or expenses were paid to the trustees or any connected persons during the year 2015/16;
- b) The Trust received interest of £68 from East Renfrewshire Council at 31 March 2016 and all transactions incoming and outgoing are made via the Council's bank accounts;
- c) The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

4. Grants

No grants were awarded during 2015/16.

5. Cash and Bank Balances

During the year the trust's balances were held by East Renfrewshire Council, which manages the administration of the funds on behalf of the Trustees. No costs were incurred by the trust for this administration. The Council also acts as the banker for the charity and, as detailed above, all transactions incoming and outgoing are made via the Council's accounts. The balances are repayable on demand. Interest is paid on balances.

6. Investments

No investments are held by the charity.

7. Audit Fee

The audit fee for the year was borne by East Renfrewshire Council.