



East Renfrewshire Council Trusts

**Trustees' Annual Report and Financial Statements
(Independently Examined)**

For Year Ended 31 March 2025

East Renfrewshire Council
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

1. INTRODUCTION

The Trustees present the Annual Report together with the financial statements and the Independent Examination Report for the year ended 31 March 2025.

ADMINISTRATION INFORMATION

| <u>Charity Number</u> | <u>Charity Name</u> | <u>Charity Number</u> | <u>Charity Name</u> |
|-----------------------|--------------------------------------|-----------------------|---------------------------------|
| SC005976 | Lieutenants Duff Memorial Institute | SC019475 | Janet Hamilton Memorial Fund |
| SC016641 | Newton Mearns Benevolent Association | SC037293 | Netherlee School 1937 Endowment |
| SC019473 | Hugh & Janet Martin Memorial Fund | SC019474 | John Pattison Memorial Fund |

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

| <u>Charity Name</u> | <u>Names of Charity Trustees during the year and to date of approval of Trustees' Annual Report</u> |
|--------------------------------------|---|
| Lieutenants Duff Memorial Institute | Kirsty Stanners, John Fitzpatrick |
| Newton Mearns Benevolent Association | Kirsty Stanners, John Fitzpatrick |
| Hugh & Janet Martin Memorial Fund | Kirsty Stanners, John Fitzpatrick |
| John Pattison Memorial Fund | Kirsty Stanners, John Fitzpatrick |
| Janet Hamilton Memorial Fund | Kirsty Stanners, John Fitzpatrick |
| Netherlee School 1937 Endowment | Kirsty Stanners, John Fitzpatrick, Yvonne Donaldson, Julie Roberts, Lynn Sweeny |

Independent examiner South Ayrshire Council
County Buildings
Wellington Square
Ayr
KA7 1DR

Trust Deeds Copies of Trust Deeds are available for Lieutenants Duff Memorial and Netherlee School 1937 Endowment and can be obtained from:

East Renfrewshire Council
Rouken Glen Road
Glasgow G46 6UG

Deeds for other charitable trusts are unavailable as this information was not passed to the Council at Local Government reorganisation from the outgoing authorities. All trusts are registered as charities with OSCR, and their activity reflects historically agreed and approved activity in line with the descriptions outlined through registration with OSCR, approved on an annual basis by the Trustees.

2. STRUCTURE AND GOVERNANCE

East Renfrewshire Council Trust Funds are registered with the Office of the Scottish Charity Regulator (OSCR).

The trustees of all but one of the charities comprise the Chief Financial Officer of East Renfrewshire Council as well as an external trustee John Fitzpatrick. For the Netherlee School 1937 Endowment, the Head, Depute Head, Principal Teachers and John Fitzpatrick assume the role and the Council's Chief Financial Officer is entitled to be a trustee in certain circumstances.

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.

Kirsty Stanners joined East Renfrewshire Council as Chief Financial Officer on 8th July 2024, following the retirement of Margaret McCrossan.

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 with the least risk to each charity. In this way, the income stream for the future benefit of each charity is protected.

The funds of each charity are deposited with East Renfrewshire Council (see note 6).

4. OBJECTIVES AND ACTIVITIES

The objectives of each trust are as follows:

| <u>Charity Name</u> | <u>Purpose</u> |
|--------------------------------------|---|
| Lieutenants Duff Memorial Institute | Provision of a building to house the Busby School District library and fund repairs to the building as required. |
| Newton Mearns Benevolent Association | Provision of comforts for the needy of the parish of Mearns. |
| Hugh & Janet Martin Memorial Fund | Charitable and Educational purposes for the residents of Barrhead |
| John Pattison Memorial Fund | Assisting the deserving poor in Barrhead |
| Janet Hamilton Memorial Fund | Assisting the sick of Barrhead requiring nursing or hospital treatment. |
| Netherlee School 1937 Endowment | Advance the education of the pupils and former pupils of the school by the provision of financial assistance and support. |

5. PERFORMANCE

Income comes from investment returns and any donations. There were no awards made during the year to 31 March 2025.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2025, Trust funds received income and held cash and bank balances as follows:

| <u>Charity Name</u> | <u>Income from Investments</u> £ | <u>Income from Donations</u> £ | <u>Cash and Bank Balances</u> £ |
|--------------------------------------|---|---|--|
| Lieutenants Duff Memorial Institute | £259 | £0 | £5,426 |
| Newton Mearns Benevolent Association | £191 | £0 | £4,000 |
| Hugh & Janet Martin Memorial Fund | £878 | £0 | £18,419 |
| John Pattison Memorial Fund | £519 | £0 | £10,893 |
| Janet Hamilton Memorial Fund | £2,724 | £0 | £57,114 |
| Netherlee School 1937 Endowment | £1,019 | £0 | £21,369 |

Reserves Policy

Reserves are held by East Renfrewshire Council on behalf of each 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 2nd June 2025 by:

A handwritten signature in black ink, appearing to read 'Kirsty Stanners', with a long horizontal stroke extending to the right.

Kirsty Stanners
Head of Finance
(Chief Financial Officer)
East Renfrewshire Council

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

Period ended 31 March 2025

| | <u>Lieutenants Duff</u> | <u>Newton Mearns Benevolent</u> | <u>Hugh & Janet Martin</u> | <u>John Pattison</u> | <u>Janet Hamilton</u> | <u>Netherlee School</u> |
|---------------------------------------|-----------------------------|---|------------------------------------|--------------------------|---------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Note | Unrestricted | Unrestricted | Unrestricted | Unrestricted | Unrestricted | Unrestricted |
| RECEIPTS | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Income from Investments | 259 | 191 | 878 | 519 | 2,724 | 1,019 |
| Total Receipts | 259 | 191 | 878 | 519 | 2,724 | 1,019 |
| PAYMENTS | | | | | | |
| Charitable Activities- Grants | (0) | (0) | (0) | (0) | (0) | (0) |
| Total Payments | (0) | (0) | (0) | (0) | (0) | (0) |
| Surplus/(Deficit) for the Year | 259 | 191 | 878 | 519 | 2,724 | 1,019 |

Period Ended 31 March 2024

| | <u>Lieutenants Duff</u> | <u>Newton Mearns Benevolent</u> | <u>Hugh & Janet Martin</u> | <u>John Pattison</u> | <u>Janet Hamilton</u> | <u>Netherlee School</u> |
|---------------------------------------|-----------------------------|---|------------------------------------|--------------------------|---------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| | Unrestricted | Unrestricted | Unrestricted | Unrestricted | Unrestricted | Unrestricted |
| RECEIPTS | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Income from Investments | 247 | 182 | 849 | 497 | 2,605 | 975 |
| Total Receipts | 247 | 182 | 849 | 497 | 2,605 | 975 |
| PAYMENTS | | | | | | |
| Charitable Activities- Grants | (0) | (0) | (180) | (0) | (764) | 0 |
| Total Payments | (0) | (0) | (180) | (0) | (764) | 0 |
| Surplus/(Deficit) for the Year | 247 | 182 | 669 | 497 | 1,841 | 975 |

STATEMENT OF BALANCES AS AT 31 MARCH 2025

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.

| | <u>Lieutenants Duff</u> | <u>Newton Mearns Benevolent</u> | <u>Hugh & Janet Martin</u> | <u>John Pattison</u> | <u>Janet Hamilton</u> | <u>Netherlee School</u> |
|--------------------------------|-----------------------------|---|--|--------------------------|---------------------------|-----------------------------|
| Note | Unrestricted Funds | Unrestricted Funds | Unrestricted Funds | Unrestricted Funds | Unrestricted Funds | Unrestricted Funds |
| Bank and Cash in Hand | | | | | | |
| Opening Balance | 5,167 | 3,809 | 17,541 | 10,374 | 54,390 | 20,350 |
| Surplus/(Deficit) for the year | 259 | 191 | 878 | 519 | 2,724 | 1,019 |
| Closing Balance | 5,426 | 4,000 | 18,419 | 10,893 | 57,114 | 21,369 |
| Investments | | | | | | |
| Market Value at 31 March 2025 | - | - | - | - | - | - |
| Total Assets | - | - | - | - | - | - |

The unaudited financial statements were issued on 2nd June 2025.



Kirsty Stanners
Head of Finance
(Chief Financial Officer)
East Renfrewshire Council

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 each Trust for the financial year.

2. Accounting Policy

Income, cash and investments are all administered in line with the Council's approved Treasury Strategy https://www.eastrenfrewshire.gov.uk/media/10096/Council-Item-05-iv-28-February-2024/pdf/Council_Item_05iv_-_28_February_2024.pdf?m=1713447820697. No investments are held by the Trusts.

3. Taxation

East Renfrewshire Council Trusts are not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

- a) No remuneration or expenses were paid to the trustees or any connected persons during the year 2024/25, however all Trustees, with the exception of the external trustee, are employed by East Renfrewshire Council and all costs associated with their employment are borne by the Council;
- b) The Trusts received interest totalling £5,590 (£5,355 2023/24) from East Renfrewshire Council at 31 March 2025 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.

5. Grants

There were no grants awarded during 2024/25 (£944 2023/24).

6. Cash and Bank Balances

During the year the trusts' 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 Trusts for this administration. The Council also acts as the banker for the Charities 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.

7. Independent Examination

The independent examination was completed by South Ayrshire Council and no fee was charged for 2024/25.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST RENFREWSHIRE COUNCIL TRUSTS

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 3 to 10.

Respective responsibilities of trustees and examiner

The charities' trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charities' trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Charity Governing documents were not available during the Independent Examination. I was unable to verify the cash and bank balances to bank statements. Consequently, I was also unable to verify the investment income calculated and recorded by the charities. However, there was no evidence to suggest that the income or bank balances are inaccurate. The values in the accounts could be agreed to the accounting records held by East Renfrewshire Council on behalf of the charities.

Cecilia McGhee
Chief Internal Auditor (FCCA/CMIIA/CIA)
County Buildings
Wellington Square
Ayr
KA7 1DR

Date: 17/09/2025