

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

29 September 2016

Report by Head of Accountancy (Chief Financial Officer)

2015/16 ANNUAL ACCOUNTS FOR THE COUNCIL'S CHARITABLE TRUSTS AND
EXTERNAL AUDIT (ISA 260) REPORT

PURPOSE OF REPORT

1. The Audit of the 2015/16 Annual Accounts for the seven charitable trusts that the Council acts as trustee for, have been completed and a copy of each of the Accounts is now submitted for consideration by the Audit and Scrutiny Committee. In addition, the External Auditor's report in respect of the Trusts, which is in compliance with the International Standard on Auditing (ISA) 260, is also submitted for consideration.

RECOMMENDATION

2. The Committee is invited to: -
- Note and comment on the content of the 2015/16 Annual Accounts for each of the seven charitable trusts that the Council acts as trustee for;
 - Consider the report by External Audit ; and
 - Remit the report to the Council for consideration.

REPORT

3. The external audit of the 2015/16 Annual Accounts for the seven charitable trusts that the Council acts as trustee for has now been completed and the Council has been awarded an audit certificate for each, none of which have any qualifications. Copies of the Accounts are attached as Appendices 1 – 7.

ANNUAL AUDIT REPORTS

4. A copy of the Annual Audit Report, which provides an overview of the main issues arising from the 2015/16 Audit of the Trust Accounts has been received and is attached as Appendix 8. The Committee is invited to consider the document. The External Auditors will be attending the Audit and Scrutiny Committee meeting to speak to and discuss the report.

RECOMMENDATION

5. The Committee is invited to: -
- Note and comment on the content of the 2015/16 Annual Accounts for each of the seven charitable trusts that the Council acts as trustee for;
 - Consider the report by External Audit ; and
 - Remit the report to the Council for consideration.

REPORT AUTHOR

Head of Accountancy - Margaret McCrossan
Chief Accountant - Barbara Clark Tel 0141 577 3068
E-mail. Barbara.Clark@EastRenfrewshire.gov.uk

BACKGROUND PAPERS

This report refers to the 2015/16 Annual Accounts for the seven charitable trusts that the Council acts as trustee for (Lieutenant Duff Memorial Institute, Newton Mearns Benevolent Association, Janet Hamilton Memorial Fund, John Pattison Memorial Fund, Hugh & Janet Martin Memorial Fund, Netherlee School 1937 Endowment , Endowment for Talented Children and Young People) and the External Auditor's 2015/16 ISA 260 report in respect of the trusts.

KEY WORDS

Annual Accounts, external audit



**Hugh & Janet Martin Memorial Fund
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

Hugh & Janet Martin 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 Hugh & Janet Martin Memorial Fund

Charity Number SC019473

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

Hugh & Janet Martin 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 Hugh & Janet Martin Memorial Fund is for charitable and education purposes. Income received is expended on awards.

5. PERFORMANCE

Income to Hugh & Janet Martin Memorial Fund Trust comes from investment returns. During the year to 31 March 2016 no payments were made from the fund.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, Hugh & Janet Martin Memorial Fund received investment income of £115. The trust held cash and bank balances at 31 March 2016 of £19,723.

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 Hugh and Janet Martin Memorial Fund and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Hugh and Janet Martin 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.

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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	115	115	116
Total Receipts		115	115	116
PAYMENTS				
Charitable Activities- Grants	4	-	-	-
Total Payments		-	-	-
Surplus/(Deficit) for the Year		115	115	116

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		19,608	19,608	19,492
Surplus/(Deficit) for the year		115	115	116
Closing Balance		19,723	19,723	19,608
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		19,723	19,723	19,608

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

Hugh & Janet Martin 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 £115 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.

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**Lieutenant Duff Memorial Institute
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

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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 Lieutenant Duff Memorial Institute

Charity Number SC005976

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 available and can be obtained from:

East Renfrewshire Council
Rouken Glen Road
Glasgow G46 6UG

Trustees' Annual Report for the Year Ended 31 March 2016

2. STRUCTURE AND GOVERNANCE

Lieutenant Duff Memorial Institute 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 Lieutenant Duff Memorial Institute is to benefit Busby by the provision of a building to house the Busby School District Library and fund repairs to the building as required. Income received is expended on awards.

5. PERFORMANCE

Income to Lieutenant Duff Memorial Institute Trust comes from investment returns. During the year to 31 March 2016 there were no applications received and no disbursement of funds.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, Lieutenant Duff Memorial Institute received investment income of £69. The trust held cash and bank balances at 31 March 2016 of £11,822.

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 Lieutenant Duff Memorial Institute and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Lieutenant Duff Memorial Institute** 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	69	69	70
Total Receipts		69	69	70
PAYMENTS				
Charitable Activities- Grants	4	-	-	-
Total Payments		-	-	-
Surplus/(Deficit) for the Year		69	69	70

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		11,753	11,753	11,683
Surplus/(Deficit) for the year		69	69	70
Closing Balance		11,822	11,822	11,753
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		11,822	11,822	11,753

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

Lieutenant Duff Memorial Institute 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 £69 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

There were no grants 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.

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**Netherlee School 1937 Endowment
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

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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 Netherlee School 1937 Endowment

Charity Number SC037293

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

Current Trustees Margaret McCrossan Kirsty McNeil
Joanne Scott Julie Roberts

Previous Trustees Mark Weir

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 available and can be obtained from:

East Renfrewshire Council
Rouken Glen Road
Glasgow G46 6UG

2. STRUCTURE AND GOVERNANCE

Netherlee School 1937 Endowment is registered with the Office of the Scottish Charity Regulator (OSCR).

The trustees of the charity are Dependent on the office held within the school and the Chief Financial Officer of East Renfrewshire Council. When someone retires or moves from the school, the person's replacement as Head Teacher, Depute Head Teacher and Principal Teacher level assumes the role.

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 Netherlee School 1937 Endowment is to advance the education of the pupils and former pupils of the school by the provision of financial and other charitable assistance and support. Income received is expended on awards.

5. PERFORMANCE

Income to Netherlee School 1937 Endowment Trust comes from investment returns as well as a donation of £5,000. During the year to 31 March 2016 there was 1 payment totalling £6,000 made.

6. FINANCIAL REVIEW**Overview**

In the year to 31 March 2016, Netherlee School 1937 Endowment received investment income of £174 and a donation of £5000. The trust held cash and bank balances at 31 March 2016 of £28,769.

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 Netherlee School 1937 Endowment and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Netherlee School 1937 Endowment** 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		5,000	5,000	2,000
Income from Investments	3	174	174	195
Total Receipts		5,174	5,174	2,195
PAYMENTS				
Charitable Activities- Grants	4	6,000	6,000	5,320
Total Payments		6,000	6,000	5,320
Surplus/(Deficit) for the Year		(826)	(826)	(3,125)

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		29,595	29,595	32,720
Surplus/(Deficit) for the year		(826)	(826)	(3,125)
Closing Balance		<u>28,769</u>	<u>28,769</u>	<u>29,595</u>
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		<u>28,769</u>	<u>28,769</u>	<u>29,595</u>

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

Netherlee School 1937 Endowment 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 £174 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

Grants totalling £6,000 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.

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**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 4 th 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.

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**Endowment for Talented Children and Young People
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

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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	Endowment for Talented Children and Young People
Charity Number	SC037925
Contact Address	Accountancy Section East Renfrewshire Council Rouken Glen Road Glasgow G46 6UG
Current Trustees	Mhairi Shaw Margaret McCrossan
Previous Trustees	Ken McKinlay (Left 09/08/2015)
Auditor	Brian Howarth Assistant Director Audit Scotland 4 th Floor The Athenaeum Building 8 Nelson Mandela Place Glasgow G2 1BT
Trust Deeds	Copies of the Trust Deeds are available and can be obtained from: East Renfrewshire Council Rouken Glen Road Glasgow G46 6UG

Trustees' Annual Report for the Year Ended 31 March 2016

2. STRUCTURE AND GOVERNANCE

Endowment for Talented Children and Young People is registered with the Office of the Scottish Charity Regulator (OSCR).

The trustees of the charity are dependent on the office held within the authority - The Chief Financial Officer, Director of Education and the Head of Education Services for East Renfrewshire Council. When someone retires or moves from the authority, the person's replacement assumes the role. Alternatively, the remaining trustees can appoint a replacement.

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 Endowment for Talented Children and Young People is for the benefit of exceptionally talented children and young people in the fields of the arts, culture and sport having attended an East Renfrewshire school.

5. PERFORMANCE

Income to Endowment for Talented Children and Young People Trust comes from investment returns. During the year to 31 March 2016 there were no payments made from the fund.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, Endowment for Talented Children and Young People received investment income of £3. The trust held cash and bank balances at 31 March 2016 of £561.

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 Endowment for Talented Children and Young People and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Endowment for Talented Children and Young People** 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.

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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	3	3	3
Total Receipts		3	3	3
PAYMENTS				
Charitable Activities- Grants	4	-	-	-
Total Payments		-	-	-
Surplus/(Deficit) for the Year		3	3	3

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		558	558	555
Surplus/(Deficit) for the year		3	3	3
Closing Balance		561	561	558
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		561	561	558

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

Endowment for Talented Children and Young People 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 £3 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.

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

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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	Janet Hamilton Memorial Fund
Charity Number	SC019475
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 4 th 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

Janet Hamilton 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 Janet Hamilton Memorial Fund is assisting the sick of Barrhead requiring nursing or hospital treatment. Income received is expended on awards.

5. PERFORMANCE

Income to Janet Hamilton Memorial Fund Trust comes from investment returns. During the year to 31 March 2016 Postal Orders totalling £127 (including postage costs) were sent to the deserving sick and needy of the Barrhead area.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, Janet Hamilton Memorial Fund received investment income of £328. The trust held cash and bank balances at 31 March 2016 of £56,133.

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 Janet Hamilton Memorial Fund and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Janet Hamilton 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	328	328	332
Total Receipts		328	328	332
PAYMENTS				
Charitable Activities- Grants	4	127	127	126
Total Payments		127	127	126
Surplus/(Deficit) for the Year		201	201	206

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		55,932	55,932	55,726
Surplus/(Deficit) for the year		201	201	206
Closing Balance		56,133	56,133	55,932
Investments				
Market Value at 31 March 2016	6	-	-	-
Total Assets		56,133	56,133	55,932

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

Janet Hamilton 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 £328 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

Grants totalling £127 have been awarded.

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.

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**Newton Mearns Benevolent Association
Trustees' Annual Report and Financial Statements
For Year Ended 31 March 2016**

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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 Newton Mearns Benevolent Association

Charity Number SC016641

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

Newton Mearns Benevolent Association 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 Newton Mearns Benevolent Association Trust fund is the provision of comforts for the needy of the Parish of Mearns. Income received is expended on awards.

5. PERFORMANCE

Income to Newton Mearns Benevolent Association Trust comes from investment returns. During the year to 31 March 2016 there were no applications received and no disbursement of funds.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2016, Newton Mearns Benevolent Association received investment income of £68 and other income of £1,500 arising from the redemption of their holding of 3.5% conversion stock. The trust held cash and bank balances at 31 March 2016 of £7,252.

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 Newton Mearns Benevolent Association and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the **Newton Mearns Benevolent Association** 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	1,568	1,568	85
Total Receipts		1,568	1,568	85
PAYMENTS				
Charitable Activities- Grants	4	-	-	-
Total Payments		-	-	-
Surplus/(Deficit) for the Year		1,568	1,568	85

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		5,684	5,684	5,599
Surplus/(Deficit) for the year		1,568	1,568	85
Closing Balance		7,252	7,252	5,684
Investments				
Market Value at 31 March 2016	6	-	-	1,500
Total Assets		7,252	7,252	7,184

Margaret McCrossan
Head of Accountancy (Chief Financial Officer)

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

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

Newton Mearns Benevolent Association 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 other income of £1,500 arising from the redemption of their holding of 3.5% conversion stock. 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

There were no awards made during the year 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.

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Margaret McCrossan
Chief Financial Officer
c/o East Renfrewshire Council
Accountancy Section
Rouken Glen Road
Glasgow
G46 6UG

8 September 2016

Registered Charities ISA 260 Report to those charged with governance

1. In accordance with the Charities Accounts (Scotland) Regulations 2006 an audit is required for all registered charities where the local authority is the sole trustee irrespective of the size of the charity. This is due to the interaction of Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The auditor of East Renfrewshire Council, Audit Scotland, has been appointed as the auditor of the relevant trusts for the year ended 31 March 2016.
2. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. The Audit and Scrutiny Committee of East Renfrewshire Council is identified as those charged with governance. The trustees of the charities are, for all seven charities, officers of the Council in an ex-officio capacity.
3. This report sets out, for the Audit and Scrutiny Committee's consideration, the matters arising from the audit of the financial statements for 2015/16 that require to be reported under ISA 260. We are drawing to your attention those matters we think are worthy of note, so that you can consider them before the financial statements are approved and certified. An audit of the financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements prepared by management; however this does not relieve management of their responsibilities in this respect. This report has been prepared for the use of East Renfrewshire Council and trustees of the registered charities and no responsibility to any third party is accepted.

Status of the Audit

4. Our work on the financial statements is now complete. The issues arising from the audit were discussed with officers during the course of the audit.
5. We received the unaudited financial statements on 23 June 2016, a week earlier than the agreed timetable. The working papers and information provided in support of the financial statements

were of a good standard. Finance staff provided good support to the audit team through the course of the audit.

Matters to be reported to those charged with governance

6. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to bring to your attention.
7. As part of the completion of our audit we seek written assurances from the Accountable Officer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at [Appendix B](#). This should be signed and returned by the Accountable Officer with the signed financial statements prior to the independent auditor's opinion being certified.

Conduct and scope of the audit

8. We are required to audit the financial statements of 7 Trusts where the sole trustees are officers of East Renfrewshire Council, in an ex-officio capacity:
 - Endowment for Talented Children and Young People
 - Netherlee School 1937 Endowment
 - Hugh and Janet Martin Memorial Fund
 - John Pattison Memorial Fund
 - Janet Hamilton Memorial Fund
 - Newton Mearns Benevolent Association
 - Lieutenant Duff Memorial Institute
9. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in the Annual Audit Plan of East Renfrewshire Council presented to the Audit and Scrutiny Committee on 21 April 2016, and follow the requirements of the Code of Audit Practice prepared by Audit Scotland in May 2011.
10. As part of the requirement to provide full and fair disclosure of matters relating to our independence we can confirm that we have not undertaken non-audit related services. The 2015/16 agreed fee for the audit was disclosed in the Annual Audit Plan and as we did not carry out any additional work outwith the planned audit activity this fee remains unchanged.

Fraud

11. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In presenting this report to the trustees we seek confirmation from those charged with governance of any instances thereof that have arisen that should be brought to our attention. A specific confirmation from management in relation to fraud has been included in the draft letter of representation ([Appendix B](#)).

Audit opinion & representations

12. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue unqualified auditors reports

on 30 September 2016 (the proposed reports for each of the registered charities are attached at Appendix A). There are no anticipated modifications to the audit reports.

13. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature. We identified one monetary error relating to the calculation and apportionment of interest and this has been adjusted for in the relevant trusts' account.
14. A number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with finance officers who agreed to amend the unaudited financial statements.
15. The Council did not recharge any administrative or audit costs to the trusts in 2015/16. This policy is disclosed in the Notes to the Accounts for each trust.
16. As part of the completion of our audit we seek written assurances from the Head of Accountancy as Chief Financial Officer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA 580 is attached at [Appendix B](#). This should be signed and returned by the Head of Accountancy/Chief Financial Officer with the signed financial statements prior to the independent auditor's opinions being certified.

Accounting and internal control systems

17. No material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

Significant findings from the audit

18. In our view, the following issues require to be brought to your attention regarding the appropriateness of accounting policies or accounting estimates and judgements, the timing of transactions, the existence of material unusual transactions or the potential effect on the financial statements of any uncertainties.
19. **Dormant trusts** - We noted in five out of the seven trusts, there were no payments made in 2015/16 or 2014/15. One trust, the Lieutenant Duff Memorial Institute, has had no activity (receipts or payments) since 2013/14. A charity would be considered to be dormant if no benefit is being provided for an extended period, for example 3-5 years. Consideration should be given to whether the seven trusts are meeting their objectives and whether or not they should be wound up.
20. **Management Response:** Benefits were paid out in 2011/12 and 2012/13 and therefore meets the public benefit requirement. This trust is still active and as and when grant applications come in, they will be considered by the trustees.
21. **Presentation of charitable trusts in single account** - ERC annually prepares seven separate trust annual report and accounts. This is time consuming for both ERC as preparers and for external audit to audit these seven sets of accounts. The overall number of separate sets of statements of accounts that are required can be reduced by the effective application of the connected charities provisions under The Charities Accounts (Scotland) Regulations 2006. Regulation 7 (as amended in 2010) permits a single set of accounts for charities if they have

common or related purposes, or shared management (i.e. connected charities). This would be the case where charities have common trustees. ERC should consider this provision with a view to preparing a single set of accounts representing all seven trusts on efficiency grounds (time and cost). This has been achieved at other councils. The table below illustrates the activity for receipts and payments for all seven trusts since 2013/14.

Charitable Trust Activity	2013/14	2014/15	2015/16
Janet Hamilton Memorial Fund - Receipts	333	332	330
Janet Hamilton Memorial Fund - Payments	183	126	127
John Pattison Memorial Fund - Receipts	70	69	68
John Pattison Memorial Fund - Payments	197	0	0
Lieutenant Duff Memorial Institute - Receipts	70	70	69
Lieutenant Duff Memorial Institute - Payments	0	0	0
Endowment for Talented Children and Young People - Receipts	724	3	3
Endowment for Talented Children and Young People - Payments	4264	0	0
Hugh & Janet Martin Memorial Fund - Receipts	118	116	116
Hugh & Janet Martin Memorial Fund - Payments	249	0	0
Netherlee School 1937 Endowment - Receipts	2195	2195	5174
Netherlee School 1937 Endowment - Payments	2000	5320	6000
Newton Mearns Benevolent Association - Receipts	86	85	60
Newton Mearns Benevolent Association - Payments	98	0	0

22. Management Response: We are currently liaising with OSCR and other bodies to consider the possibility of producing the one set of accounts for all the charities in 2016/17.
23. **Trust Deeds** - The deeds in respect of the following trusts were not available during the current and prior years' audits and there has been no improvement/change to this position however, we are not aware of any matters which would materially impact on the financial statements. Each of the trusts listed below disclose in the introduction section of the Trustees' Annual Report that there are no trust deeds available.
- Hugh and Janet Martin Memorial Fund
 - Janet Hamilton Memorial Fund
 - John Pattison Memorial Fund
 - Newton Mearns Benevolent Fund
24. Management response: The Council has highlighted the absence of trust deeds for the charities listed in the respective Trustees Annual Report and Notes to the Accounts.

Acknowledgements

25. We would like to express our thanks to the staff of East Renfrewshire Council for their help and assistance during the audit of this year's financial statements which has enabled us to provide an audit report within the agreed timetable.

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APPENDIX A: Proposed Independent Auditor's Reports

Independent auditor's report to the trustees of the Hugh and Janet Martin Memorial Fund and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the Hugh and Janet Martin 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.

APPENDIX A: Proposed Independent Auditor's Reports

Independent auditor's report to the trustees of the Lieutenant Duff Memorial Institute and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the Lieutenant Duff Memorial Institute 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.

Independent auditor's report to the trustees of the Netherlee School 1937 Endowment and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the Netherlee School 1937 Endowment 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.

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.

Independent auditor's report to the trustees of the Endowment for Talented Children and Young People and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the Endowment for Talented Children and Young People 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.

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

I certify that I have audited the financial statements of the Janet Hamilton 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.

Independent auditor's report to the trustees of the Newton Mearns Benevolent Association and the Accounts Commission for Scotland

I certify that I have audited the financial statements of the Newton Mearns Benevolent Association 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.

APPENDIX B: Letter of Representation (ISA 580)

Brian Howarth, Assistant Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Brian

INSERT DATE

Re. Annual Accounts 2015/16 for the following charitable trusts

- **Lieutenant Duff Memorial Fund (Registered Charity SCO05976)**
 - **Newton Mearns Benevolent Fund (Registered Charity SCO16641)**
 - **Janet Hamilton Memorial Fund (Registered Charity SCO19745)**
 - **John Pattison Memorial Fund (Registered Charity SCO19474)**
 - **Hugh & Janet Martin Memorial Fund (Registered Charity SCO19473)**
 - **Netherlee School 1937 Endowment (Registered Charity SCO37293)**
 - **Endowment for Talented Children and Young People (Registered Charity SCO37925)**
1. This representation letter is provided in connection with your audit of the financial statements of the registered charities listed above where the sole trustees are officers of East Renfrewshire Council, in an ex-officio capacity, for the year ended 31 March 2016 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of each of these registered charities as at 31 March 2016 and its income and expenditure for the year then ended.
 2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the trustees of the registered charitable trusts where the sole trustees are officers of East Renfrewshire Council, in an ex-officio capacity, the following representations given to you in connection with your audit for the year ended 31 March 2016.

General

3. I acknowledge my responsibility and that of East Renfrewshire Council (as the administering authority) for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by the registered trusts listed above have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.
4. The information given in the Trustees' Annual Report to the financial statements presents a balanced picture of each registered trust and is consistent with the financial statements.
5. I am not aware of any uncorrected misstatements other than those identified in the auditor's report to those charged with governance (ISA260).

Financial Reporting Framework

6. The financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and the regulations 9(1), (2) and (3) of the Charities Accounts (Scotland) Regulations 2006.
7. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and state of affairs of each registered charitable trust for the year ended 31 March 2016.

Accounting Policies & Estimates

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

Going Concern

9. The Trustees have assessed the ability of the registered charitable trust to carry on as a going concern, and have disclosed in the financial statements, any material uncertainties that have arisen as a result.

Related Party Transactions

10. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS24.

Events Subsequent to the Balance Sheet Date

11. There have been no material events since the date of the balance sheet which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
12. Since the date of the balance sheet no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice.

Corporate Governance

13. I confirm that there are no issues or deficiencies in internal control that require to be disclosed.

Fraud

14. I have considered the risk that the financial statements may be materially misstated as a result of fraud. I have disclosed to the auditor any allegations of fraud or suspected fraud affecting the financial statements. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

Assets

15. The cash fund and investments shown in the statement of balances at 31 March 2016 were owned by the registered charity. Assets are free from any lien, encumbrance or charge except

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as disclosed in the financial statements. There are no plans or intentions that are likely to affect the carrying value of classification of the assets within the financial statements.

Yours sincerely

Margaret McCrossan
Head of Accountancy (Chief Financial Officer)

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