North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

ANDERSON PARK TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Anderson Park Trust

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name Anderson Park Trust

Charity Number SC042136

Contact Address North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

Anderson Park Trust is registered with the Office of the Scottish Charity Regulator (OSCR).

The governing document is a Trust Disposition and Settlement established and signed on 8 July 1960.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the Anderson Park Trust have been delegated by the Council to the North Coast Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 5).

4. OBJECTIVES AND ACTIVITIES

The objective of the Anderson Park Trust is the provision of recreational facilities or the organisation of recreational activities in the Burgh of Largs, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the Anderson Park Trust comes from interest on balances held with the Council.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, Anderson Park Trust made a surplus of £5.

The trust held cash and bank balances at 31 March 2017 of £803.

Future Plans

The Anderson Park Trust has been dormant for over five years. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

Reserves are held by North Ayrshire 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 North Ayrshire Council's Loans Fund.

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of Anderson Park Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

Statement of Receipts and Payments for year ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Recreation	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**
Income from investments	3	5	5	8
Total Receipts		**5**	**5**	**8**
PAYMENTS				
Charitable Activities – Grants	4	-	-	-
Total Payments		**-**	**-**	**-**
Surplus / (Deficit) for the Year		**5**	**5**	**8**

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Recreation	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**
Opening Balance		798	798	790
Surplus / (Deficit) for the year		5	5	8
Closing Balance		**803**	**803**	**798**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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

The Anderson Park Trust 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 2016/17;
b) The Trust received interest of £5 from North Ayrshire Council at 31 March 2017 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 2016/17.

5. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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

There are no investments held by the charity.

7. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

8. Fixed Assets

The Anderson Park Trust has no fixed assets. In 1960, Mr Anderson bequeathed the land now known as Anderson Park to the Burgh of Largs. In 1976, there was a disposition of the park by the trustees of the late Mr Anderson to the former Cunninghame District Council with the restriction that the land is always used as a park.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

DOUGLAS SELLERS TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name Douglas Sellers Trust

Charity Number SC042101

Contact Address North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

Douglas Sellers Trust is registered with the Office of the Scottish Charity Regulator (OSCR).

The governing document is a Trust Disposition and Settlement established and signed on 21 January 1955.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of Douglas Sellers Trust have been delegated by the Council to the Irvine Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 5).

4. OBJECTIVES AND ACTIVITIES

The objectives of the Douglas Sellers Trust fund are:

- the maintenance, improvement and advancement of recreational facilities within the Burgh of Irvine; and
- the maintenance, improvement and floral decoration of open spaces, within the Burgh of Irvine.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to Douglas Sellers Trust comes from interest on balances held with the Council.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the Douglas Sellers Trust made a surplus of £12.

The trust held cash and bank balances at 31 March 2017 of £1,808.

Future Plans

The Douglas Sellers Park Trust has been dormant for over five years. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of Douglas Sellers Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Recreation	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**
Income from investments	3	12	12	17
Total Receipts		**12**	**12**	**17**
PAYMENTS				
Charitable Activities – Grants	4	-	-	-
Total Payments		**-**	**-**	**-**
Surplus / (Deficit) for the Year		**12**	**12**	**17**

Statement of Balances as at 31 March 2017

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.

	Restricted Funds - Recreation	Total 2016/17	Total 2015/16
Bank and Cash in Hand	**£**	**£**	**£**
Opening Balance	1,796	1,796	1,779
Surplus / (Deficit) for the year	12	12	17
Closing Balance	**1,808**	**1,808**	**1,796**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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

The Douglas Sellers Trust 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 2016/17;
b) The Trust received interest of £12 from North Ayrshire Council at 31 March 2017 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 2016/17.

5. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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

There are no investments held by the charity.

7. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

8. Fixed Assets

The Douglas Sellers Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

MARGARET ARCHIBALD BEQUEST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name Margaret Archibald Bequest

Charity Number SC042117

Contact Address North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

The Margaret Archibald Bequest is registered with the Office of the Scottish Charity Regulator (OSCR).

The governing document is a Trust Deed, established and signed on 22 July 1992.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the Margaret Archibald Bequest have been delegated by the Council to the Garnock Valley Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 5) and invested in stocks and shares in a variety of companies (see note 6).

4. OBJECTIVES AND ACTIVITIES

The objective of the Margaret Archibald Bequest is the relief of those in need who are aged 65 years and over and who reside in the Parish of Dalry.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the Margaret Archibald Bequest comes from share dividends and investment returns.

In the year to 31 March 2017 five awards of grant totalling £6,395 were disbursed.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the Margaret Archibald Bequest made a surplus of £3,954.

The trust held cash and bank balances at 31 March 2017 of £40,602.

In addition, the Trust held investments in the form of stocks and shares in a variety of companies with a market value of £243,789 at 31 March 2017 (see note 6).

Future Plans

The Margaret Archibald Bequest will continue to promote its activities and to consider applications submitted by individuals who meet the criteria.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of the Margaret Archibald Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**
Income from investments		10,349	10,349	8,973
Total Receipts		**10,349**	**10,349**	**8,973**
PAYMENTS				
Charitable Activities – Grants	4	6,395	6,395	6,700
Total Payments		**6,395**	**6,395**	**6,700**
Surplus / (Deficit) for the Year		**3,954**	**3,954**	**2,273**

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**
Opening Balance		36,648	36,648	34,375
Surplus / (Deficit) for the year		3,954	3,954	2,273
Closing Balance		**40,602**	**40,602**	**36,648**
Investments				
Market Value at 31 March	6	243,789	243,789	199,673
Total Investments		**243,789**	**243,789**	**199,673**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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

The Margaret Archibald Bequest 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 2016/17;
b. The Trust received interest of £251 from North Ayrshire Council at 31 March 2017 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

Five awards of grant, totalling £6,395, were awarded to community groups during 2016/17.

5. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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

The charity holds the following investments:

Stock Held	Nominal Value	Market Value at 31 March 2017	Market Value at 31 March 2016
	£	£	£
GlaxoSmithKline plc	1,183	78,528	66,816
Marks & Spencer plc	400	4,971	5,988
Diageo plc	400	32,654	26,912
Barclays plc	336	3,025	2,016
Royal Dutch Shell plc	563	13,540	10,879
Unilever plc	37	47,471	37,982
British American Tobacco plc	300	63,600	49,080
		243,789	**199,673**

7. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

8. Fixed Assets

The Margaret Archibald Bequest has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name The North Ayrshire Council Charitable Trust

Charity Number SC025083

Contact Address North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council Charitable Trust was registered as a charity on 1 January 1992; now regulated by the Office of the Scottish Charity Regulator (OSCR). Details of the trust funds that are incorporated into the North Ayrshire Council Charitable Trust, along with their purposes, can be found on page 10.

There is no overall governing document for the North Ayrshire Council Charitable Trust; however available documents for the incorporated trusts are as follows:

- Spier's Trust: Trust Scheme established in 1978;
- North Ayrshire Museum: Scheme for Administration of North Ayrshire Museum (1958) and Minute of Agreement (1974) between the Provost, etc. of the Burghs of Ardrossan, Saltcoats and Stevenston and Others;
- Hugh Watt Bursary Fund: Deed of Trust by John Hugh Watt established in 1873;
- John Hugh Watt Scholarship Prize: Deed of Gift by the family of John Hugh Watt registered in 1920; and
- McGavin Park: Trust Disposition and Settlement by John McGavin established in 1881.

There are no available governing documents for the three remaining trusts, being Largs War Memorial Fund, the Robert Fleck Award for Irvine schools and the Sir James Dyer Prize for Largs Academy. However, the establishment of restricted funds ensures that any funds are spent in accordance with the purpose of these trusts.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council Charitable Trust have been delegated by the Council to relevant Locality Partnerships, where applicable.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 6) or are invested in stocks and shares (see note 8).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council Charitable Trust fund are as follows:

- the encouragement and promotion of education among students, including bursaries and prizes awarded;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the upkeep of war memorials.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council Charitable Trust comes from property rents, £2,660, and investment returns, £3,268. In the year to 31 March 2017 sixteen awards of grant totalling £4,219 were disbursed.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council Charitable Trust made a surplus of £1,709.The trust held cash and bank balances at 31 March 2017 of £65,469. In addition, the Trust held investments in the form of stocks and shares in a variety of companies with a market value of £67,485 at 31 March 2017 (see note 8).

Future Plans

The North Ayrshire Council Charitable Trust will continue to promote its activities and to consider applications submitted by individuals who meet the criteria.

Three of the component trusts, being McGavin Park, Largs War Memorial Fund and North Ayrshire Museum, have incurred no expenditure for over five years. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Education	Restricted Funds - Recreation	Restricted Funds - Other	Total 2016/17	Total 2015/16
RECEIPTS						
Income from Investments		1,615	1,650	3	3,268	3,408
Income from sale of investments	8	-	-	-	-	1,334
Income from Property Rents	7	2,660	-	-	2,660	2,660
Total Receipts		**4,275**	**1,650**	**3**	**5,928**	**7,402**
PAYMENTS						
Charitable Activities – Grants	5	4,219	-	-	4,219	2,730
Maintenance/Insurance Costs	11	-	-	-	-	1,157
Total Payments		**4,219**	**-**	**-**	**4,219**	**3,887**
Surplus / (Deficit) for the Year		**56**	**1,650**	**3**	**1,709**	**3,515**

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

	Note	Restricted Funds - Education	Restricted Funds - Recreation	Restricted Funds - Other	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**	**£**	**£**
Opening Balance		40,290	22,990	480	63,760	60,245
Surplus / (Deficit) for the year		56	1,650	3	1,709	3,515
Closing Balance		**40,346**	**24,640**	**483**	**65,469**	**63,760**
Land & Buildings						
Book Value at 31 March	7	135,000	-	-	135,000	135,000
Investments						
Market Value at 31 March	8	42,506		24,979	67,485	53,571
Total Investments		**177,506**	**-**	**24,979**	**202,485**	**188,571**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

During the period 2012 to 2014, North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of eight new Town Trusts. The North Ayrshire Council Charitable Trust now comprises those registered charitable funds (outlined on page 9) that were not amalgamated on a geographical basis.

3. Taxation

The North Ayrshire Council Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a. No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b. The Trust received interest of £413 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c. The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

Sixteen grants, totalling £4,219, were disbursed to individuals and community groups during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Land and Buildings

Income from property relates to grazing rents at Marshallands Grazings, Barrmill Road, Beith. The land was purchased for £25,000 in 2004 by the Spier's Trust was last revalued in 2014/15, to a current book value of £135,000. There is no depreciation charged.

8. Investments

The charity holds the following investments:

Stock Held	Purchase Price / Nominal Value	Market Value at 31 March 2017	Market Value at 31 March 2016
	£	£	£
JPM UK Higher Income Fund	1,790	7,282	7,282
Diageo	217	17,697	14,586
Zeneca Group plc	68	13,264	10,535
Merchants Trust	406	8,304	6,581
Alliance Trust	73	20,938	14,587
		67,485	**53,571**

9. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

10. Reorganisation

The charity was registered on 1 January 1992. Following re-organisation, as detailed in Note 2, this was an amalgamation of the following trusts and their purpose:

Name of Trust Fund	Purpose
McGavin Park	Upkeep of McGavin Park, Kilwinning
North Ayrshire Museum	For Benefit of North Ayrshire Museum
War Memorial Fund	Largs War Memorial Fund
Sir James Dyer Simpson	Educational prize for Largs Academy
Spier's Trust	Educational bursaries for the Garnock Valley
Robert Fleck Award	Educational prize for Saltcoats schools
Hugh Watt Bursary Fund	Educational prize for Irvine schools
John Hugh Watt Scholarship Prize	Educational prize for Irvine Royal Academy

11. Maintenance Costs

Maintenance costs of £1,157 during 2015/16 related to work on the boundary wall in connection with the property owned by the Spier’s Trust.

THE NORTH AYRSHIRE COUNCIL (BEITH & GATESIDE) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name The North Ayrshire Council (Beith & Gateside) Charitable Trust

Charity Number SC043498

Contact Address North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Beith & Gateside) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 October 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 7 September 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Beith & Gateside) Charitable Trust have been delegated by the Council to the Garnock Valley Locality Partnership.

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

All funds of the charity are deposited with North Ayrshire Council (see notes 6 and 7).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Beith & Gateside) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage; and
- the advancement of education.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Beith & Gateside) Charitable Trust comes from interest on balances held with the council. Prior to 10 July 2015, income from Treasury Stock was also received, however this stock has now been redeemed.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Beith & Gateside) Charitable Trust made a surplus of £61.

The trust held cash and bank balances at 31 March 2017 of £9,787.

Future Plans

The North Ayrshire Council (Beith & Gateside) Charitable Trust has been dormant since 2015/16. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Beith & Gateside) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

The North Ayrshire Council (Beith & Gateside) Charitable Trust

Statement of Receipts and Payments for year ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Poverty	Restricted Funds - Education	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**	**£**
Income from investments		44	17	61	99
Income from sale of investments	7	-	-	-	440
Total Receipts		**44**	**17**	**61**	**539**
PAYMENTS					
Charitable Activities – Grants	5	-	-	-	59
Total Payments		**-**	**-**	**-**	**59**
Surplus / (Deficit) for the Year		**44**	**17**	**61**	**480**

The North Ayrshire Council (Beith & Gateside) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Poverty	Restricted Funds - Education	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**	**£**
Opening Balance		6,995	2,731	9,726	9,246
Surplus / (Deficit) for the year		44	17	61	480
Closing Balance		**7,039**	**2,748**	**9,787**	**9,726**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Beith & Gateside) Charitable Trust on 1 October 2013. This was an amalgamation of the following former Trusts and their purpose:

Former Fund	Charity Number	Purpose
Border Trust	SC042115	relief for poverty / education
Orr Charity	SC025083	relief for poverty
Mrs Ralston Patrick Treame	SC025083	relief for poverty

3. Taxation

The North Ayrshire Council (Beith & Gateside) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a) No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b) The Trust received interest of £61 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c) The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

There were no grants awarded during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Beith & Gateside) Charitable Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL (DALRY) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name	The North Ayrshire Council (Dalry) Charitable Trust
Charity Number	SC043644
Contact Address	North Ayrshire Council Finance Cunninghame House Irvine Ayrshire KA12 8EE
Current Trustees	Robert Barr John Bell Matthew Brown John Bruce Marie Burns Ian Clarkson Joe Cullinane Anthea Dickson John Easdale John Ferguson Alex Gallagher William Gibson Anthony Gurney Jean Highgate Alan Hill John Hunter Tom Marshall Elizabeth McLardy Grace McLean Catherine McMillan Peter McNamara Ronnie McNicol Louise McPhater Jim Montgomerie Alan Munro Irene Oldfather David O'Neill Donald Reid Robert Steel Joan Sturgeon
Auditor	Deloitte LLP 110 Queen Street Glasgow G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Dalry) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 October 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 26 November 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Dalry) Charitable Trust have been delegated by the Council to the Garnock Valley Locality Partnership.

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

All funds of the charity are deposited with North Ayrshire Council (see notes 6 and 7).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Dalry) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Dalry) Charitable Trust comes from interest on balances held with the council. Prior to 1 April 2015, income from Conversion Stock was also received, however this stock has now been redeemed.

During the year to 31 March 2017 one grant of £700 was disbursed.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Dalry) Charitable Trust incurred a deficit of £639. Trustees decided to disburse a higher level of grants than the anticipated income for the year.

The trust held cash and bank balances at 31 March 2017 of £9,192.

Future Plans

The North Ayrshire Council (Dalry) Charitable Trust will continue to promote its activities and to consider applications submitted by individuals who meet the criteria.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Dalry) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified Accounts will be presented to the Council for approval post audit.

The North Ayrshire Council (Dalry) Charitable Trust

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Poverty	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**
Income from investments		61	61	108
Income from sale of investments	7	-	-	640
Total Receipts		**61**	**61**	**748**
PAYMENTS				
Charitable Activities – Grants	5	700	700	800
Total Payments		**700**	**700**	**800**
Surplus / (Deficit) for the Year		**(639)**	**(639)**	**(52)**

The North Ayrshire Council (Dalry) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Poverty	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**
Opening Balance		9,831	9,831	9,883
Surplus / (Deficit) for the year		(639)	(639)	(52)
Closing Balance		**9,192**	**9,192**	**9,831**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Dalry) Charitable Trust on 1 October 2013. This was an amalgamation of the following former Trusts and their purposes:

Former Fund	Charity Number	Purpose
John Logan Bequest	SC025083	relief for poverty
Jessie K Holburn	n/a	relief for poverty

3. Taxation

The North Ayrshire Council (Dalry) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a) No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b) The Trust received interest of £61 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c) The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

One grant for £700 was awarded to a community group during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Dalry) Charitable Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL (IRVINE) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name	The North Ayrshire Council (Irvine) Charitable Trust
Charity Number	SC043372
Contact Address	North Ayrshire Council Finance Cunninghame House Irvine Ayrshire KA12 8EE
Current Trustees	Robert Barr John Bell Matthew Brown John Bruce Marie Burns Ian Clarkson Joe Cullinane Anthea Dickson John Easdale John Ferguson Alex Gallagher William Gibson Anthony Gurney Jean Highgate Alan Hill John Hunter Tom Marshall Elizabeth McLardy Grace McLean Catherine McMillan Peter McNamara Ronnie McNicol Louise McPhater Jim Montgomerie Alan Munro Irene Oldfather David O'Neill Donald Reid Robert Steel Joan Sturgeon
Auditor	Deloitte LLP 110 Queen Street Glasgow G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Irvine) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 October 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 20 July 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Irvine) Charitable Trust have been delegated by the Council to the Irvine Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 6).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Irvine) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Irvine) Charitable Trust comes from interest on balances held with the council.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Irvine) Charitable Trust made a surplus of £144.

The trust held cash and bank balances at 31 March 2017 of £22,924.

Future Plans

The North Ayrshire Council (Irvine) Charitable Trust has been dormant since 2015/16. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Irvine) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

The North Ayrshire Council (Irvine) Charitable Trust

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Poverty	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**	**£**
Income from investments	4	68	76	144	220
Total Receipts		**68**	**76**	**144**	**220**
PAYMENTS					
Charitable Activities – Grants	5	-	-	-	122
Total Payments		**-**	**-**	**-**	**122**
Surplus / (Deficit) for the Year		**68**	**76**	**144**	**98**

The North Ayrshire Council (Irvine) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Poverty	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**	**£**
Opening Balance		10,688	12,092	22,780	22,682
Surplus / (Deficit) for the year		68	76	144	98
Closing Balance		**10,756**	**12,168**	**22,924**	**22,780**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Irvine) Charitable Trust on 1 October 2013. This was an amalgamation of the following former Trusts and their purposes:

Former Fund	Charity Number	Purpose
James Blair	SC025083	relief for poverty
Connel Bequest	SC025083	relief for poverty
Miss Jane Falls	SC025083	relief for poverty/age/ ill health/disability
R R Holmes	SC025083	relief for age/ill health/disability/hardship
J Speir	SC025083	relief for age/ill health/disability/hardship
Miss J Walker	SC025083	relief for age/ill health/disability/hardship
Ann C Holmes	SC025083	relief for poverty
Fuel Relief Fund	SC025083	relief for poverty/age/ ill health/disability

3. Taxation

The North Ayrshire Council (Irvine) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a. No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b. The Trust received interest of £144 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c. The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

There were no grants awarded during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Irvine) Charitable Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL (KILBIRNIE & GLENGARNOCK) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust

Charity Number SC043600

Contact Address
North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor
Paul Craig
Audit Scotland
4th Floor, The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 October 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 23 October 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust have been delegated by the Council to the Garnock Valley Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 6).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust comes from interest on balances held with the Council.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust made a surplus of £34.

The trust held cash and bank balances at 31 March 2017 of £5,482.

Future Plans

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust has been dormant for over five years. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust

Statement of Receipts and Payments for year ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Recreation	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**	**£**
Income from investments	4	26	8	34	51
Total Receipts		**26**	**8**	**34**	**51**
PAYMENTS					
Charitable Activities – Grants	5	-	-	-	-
Total Payments		**-**	**-**	**-**	**-**
Surplus / (Deficit) for the Year		**26**	**8**	**34**	**51**

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Recreation	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**	**£**
Opening Balance		4,154	1,294	5,448	5,397
Surplus / (Deficit) for the year		26	8	34	51
Closing Balance		**4,180**	**1,302**	**5,482**	**5,448**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust in 1 October 2013. This was an amalgamation of the following former Trusts and their purposes:

Former Fund	Charity Number	Purpose
Mary P Herriot Trust	SC025083	relief for age/ill health/disability/hardship
Kilbirnie & Glengarnock Common	SC042110	relief for recreation

3. Taxation

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a. No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b. The Trust received interest of £34 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c. The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

There were no grants awarded during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Kilbirnie & Glengarnock) Charitable Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL (KILWINNING) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name The North Ayrshire Council (Kilwinning) Charitable Trust

Charity Number SC043374

Contact Address
North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor
Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Kilwinning) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 April 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 20 July 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Kilwinning) Charitable Trust have been delegated by the Council to the Kilwinning Locality Partnership.

The trustees rely on the expertise of North Ayrshire Council to manage the investments to ensure the maximum return and 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 North Ayrshire Council (see note 6).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Kilwinning) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Kilwinning) Charitable Trust comes from investment returns.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Kilwinning) Charitable Trust made a surplus of £817.

The trust held cash and bank balances at 31 March 2017 of £130,470.

Future Plans

The North Ayrshire Council (Kilwinning) Charitable Trust has been dormant since 2015/16. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Kilwinning) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for +-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

The North Ayrshire Council (Kilwinning) Charitable Trust

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Poverty	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**	**£**
Income from investments	3	812	5	817	1,252
Total Receipts		**812**	**5**	**817**	**1,252**
PAYMENTS					
Charitable Activities – Grants	5	-	-	-	703
Total Payments		**-**	**-**	**-**	**703**
Surplus / (Deficit) for the Year		**812**	**5**	**817**	**549**

The North Ayrshire Council (Kilwinning) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Poverty	Restricted Funds - Age/Health /Disability	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**	**£**
Opening Balance		128,937	716	129,653	129,104
Surplus / (Deficit) for the year		812	5	817	549
Closing Balance		**129,749**	**721**	**130,470**	**129,653**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Kilwinning) Charitable Trust on 1 April 2013. This was an amalgamation of the following former Trusts and their purposes:

Former Fund	Charity Number	Purpose
Sir Malcolm Campbell Fund	SC025083	relief for poverty
John Dickie	SC025083	relief for poverty
John Logan (Kilwinning) Bequest	SC042121	relief for age/ill health/disability/hardship
Woodgreen Mortification	SC025083	relief for poverty
Crawford Mortification	n/a	relief for poverty
John Lyon Bequest	n/a	relief for poverty

3. Taxation

The North Ayrshire Council (Kilwinning) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a. No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b. The Trust received interest of £817 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c. The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

There were no grants awarded during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Kilwinning) Charitable Trust has no fixed assets.

North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

THE NORTH AYRSHIRE COUNCIL (LARGS) CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2017

Table of Contents

Trustees' Annual Report	2
Independent Auditor's Report	5
Statement of Receipts and Payments for year ended 31 March 2017	6
Statement of Balances as at 31 March 2017	7
Notes to the Financial Statements	8

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2017.

ADMINISTRATION INFORMATION

Charity Name The North Ayrshire Council (Largs) Charitable Trust

Charity Number SC043494

Contact Address
North Ayrshire Council
Finance
Cunninghame House
Irvine
Ayrshire
KA12 8EE

Current Trustees

Robert Barr
John Bell
Matthew Brown
John Bruce
Marie Burns
Ian Clarkson
Joe Cullinane
Anthea Dickson
John Easdale
John Ferguson
Alex Gallagher
William Gibson
Anthony Gurney
Jean Highgate
Alan Hill
John Hunter
Tom Marshall
Elizabeth McLardy
Grace McLean
Catherine McMillan
Peter McNamara
Ronnie McNicol
Louise McPhater
Jim Montgomerie
Alan Munro
Irene Oldfather
David O'Neill
Donald Reid
Robert Steel
Joan Sturgeon

Auditor
Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

2. STRUCTURE AND GOVERNANCE

The North Ayrshire Council (Largs) Charitable Trust was registered with the Office of the Scottish Charity Regulator (OSCR) on 1 October 2013 as part of the reorganisation of the North Ayrshire Council Trusts.

The governing document is a Trust Deed, established and signed on 7 September 2012.

The trustees of the charity are the elected members of North Ayrshire Council and are appointed through their election to the Council.

The Executive Director (Finance & Corporate Support) is the designated officer within North Ayrshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Executive Director (Finance & Corporate Support) 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.

The Executive Director (Finance & Corporate Support) has considered and taken steps to address any risks to which the charity may be exposed, in particular those related to its operation and finances. Trustees are satisfied that adequate systems are in place to mitigate exposure to such risks.

3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

Decisions regarding the management of the North Ayrshire Council (Largs) Charitable Trust have been delegated by the Council to the North Coast Locality Partnership.

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

All funds of the charity are deposited with North Ayrshire Council (see notes 6 and 7).

4. OBJECTIVES AND ACTIVITIES

The objectives of the North Ayrshire Council (Largs) Charitable Trust fund are as follows:

- the prevention or relief of poverty;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Income received is expended on awards and, where necessary, supplemented by revenue reserves.

5. PERFORMANCE

Income to the North Ayrshire Council (Largs) Charitable Trust comes from interest on balances held with the council. Prior to 10 June 2015, income from Consolidated Stock was also received, however this stock has now been redeemed.

In the year to 31 March 2017 no applications were received and no disbursement of funds was made.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2017, the North Ayrshire Council (Largs) Charitable Trust made a surplus of £113.

The trust held cash and bank balances at 31 March 2017 of £18,060.

Future Plans

The North Ayrshire Council (Largs) Charitable Trust has been dormant since 2013/14. North Ayrshire Council will continue to identify options for utilising trust balances and these will be presented to trustees when available.

Reserves Policy

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

7. DECLARATION

This report was signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel	Councillor Joe Cullinane
Executive Director (Finance & Corporate Support)	Leader
North Ayrshire Council	North Ayrshire Council

Independent auditor's report to the trustees of The North Ayrshire Council (Largs) Charitable Trust and the Accounts Commission for Scotland

The audit of the Trust's Accounts for 2016-17 is not yet complete. The certified accounts will be presented to Council for approval post audit.

The North Ayrshire Council (Largs) Charitable Trust

Statement of Receipts and Payments for the Year Ended 31 March 2017

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.

The funds are classed as 'Restricted' because they have specific objectives, as set out in Section 4 of the Trustees' Annual Report.

	Note	Restricted Funds - Poverty	Total 2016/17	Total 2015/16
RECEIPTS		**£**	**£**	**£**
Income from investments		113	113	189
Income from sale of investments	7	-	-	2,000
Total Receipts		**113**	**113**	**2,189**
PAYMENTS				
Charitable Activities – Grants	5	-	-	-
Total Payments		**-**	**-**	**-**
Surplus / (Deficit) for the Year		**113**	**113**	**2,189**

The North Ayrshire Council (Largs) Charitable Trust

Statement of Balances as at 31 March 2017

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.

	Note	Restricted Funds - Poverty	Total 2016/17	Total 2015/16
Bank and Cash in Hand		**£**	**£**	**£**
Opening Balance		17,947	17,947	15,758
Surplus / (Deficit) for the year		113	113	2,189
Closing Balance		**18,060**	**18,060**	**17,947**

The unaudited accounts were issued on the 28 June 2017.

Signed on behalf of the Trustees on 28 June 2017 by:

Laura Friel
Executive Director (Finance & Corporate Support)
North Ayrshire Council

Councillor Joe Cullinane
Leader
North Ayrshire Council

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. Reorganisation

North Ayrshire Council undertook a review of Sundry Trusts that resulted in the creation of the North Ayrshire Council (Largs) Charitable Trust on 1 October 2013. This was an amalgamation of the following former Trusts and their purposes:

Former Fund	Charity Number	Purpose
John Clark Bequest	SC025083	relief for poverty
M Craig's Bequest	SC025083	relief for poverty
George Elder Bequest	SC025083	relief for poverty
M E Ewen's Fund	SC025083	relief for poverty
John Gloag Bequest	SC025083	relief for poverty
Hamilton Trust	SC025083	relief for poverty
Hamilton Bequest	n/a	relief for poverty
Largs Trawler Fund	n/a	relief for poverty

3. Taxation

The North Ayrshire Council (Largs) Charitable Trust is not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

4. Trustee Remuneration, Expenses and Related Party Transactions

a. No remuneration or expenses were paid to the trustees or any connected persons during the year 2016/17;
b. The Trust received interest of £113 from North Ayrshire Council at 31 March 2017 and all transactions incoming and outgoing are made via the Council's bank accounts;
c. The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

5. Grants

There were no grants awarded during 2016/17.

6. Cash and Bank Balances

During the year the trust's balances were held by North Ayrshire 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.

7. Investments

There are no investments held by the charity.

8. Audit Fee

The audit fee for the year of £360 was borne by North Ayrshire Council.

9. Fixed Assets

The North Ayrshire Council (Largs) Charitable Trust has no fixed assets.