

**FALKIRK TEMPERANCE TRUST**

**REGISTERED CHARITY NUMBER - SC001904**

**ANNUAL REPORT & ACCOUNTS**

**for the year ended 31 March 2014**

# **FALKIRK TEMPERANCE TRUST**

**REGISTERED CHARITY NUMBER - SC001904**

## **ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2014**

Falkirk Temperance Trust is a registered charity, **Scottish Charity Number SC001904**.

### **Principal contact address**

Chief Finance Officer  
Falkirk Council  
Municipal Buildings  
FALKIRK  
FK1 5RS

### **Governing document**

Falkirk Temperance Trust originates from 1919 as part of an estate of a Falkirk gentleman. Its original purpose was to help people refrain from alcohol. A revision to the Trust was approved by the Council of Session on 1 February 1991. This allowed the Trust to not only help assist organisations and people in dealing with alcohol abuse but also other forms of drug addiction.

### **Charitable purposes**

The Trustees hold the trust fund and apply the income to assist mainly organisations operating within Falkirk dealing with alcohol abuse and other forms of substance addiction.

### **Recruitment and appointment of Trustees**

The trust is administered by Falkirk Council, with the Chief Finance Officer appointed as Treasurer. Following the elections held in May 2007, Provost Pat Reid and Councillor John Patrick were appointed as Trustees, representing wards in the former Falkirk Burgh area. Councillor Craig Martin replaced Councillor Patrick from 18 May 2012. Provost Reid and Councillor Martin remain Trustees at 31 March 2014.

### **Respective responsibilities of the trustees and auditor**

The trustees are responsible for the preparation of the financial statements which properly present the receipts and payments of the charity. The auditor's 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.

### **Activities and achievements**

As in previous years, the number of grant applications made to the Trust was, unfortunately, limited and in actual fact there was only one application that met the Trust criteria. A grant of £500 was made to a recovering heroin addict (this was paid to her social worker) to enable her to purchase carpets for the concrete floors in her flat.

### **Reserves**

The assets of the Trust are currently held by the Bank of Scotland and two accounts are in operation. The Treasurer's Account is used for the daily operations of the Trust and retains a working balance. A Guaranteed Fixed Deposit Account, which offers a higher interest rate, is used for the larger balance. This has a 6 month repayment period, whereby, the interest rate offered for the next period is reviewed. There are no restrictions on the use of funds held in either of these accounts.

### **Public benefit statement**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Office of the Scottish Charity Regulator in exercising their powers or duties.

**Audit Arrangements**

In response to section 106 of the Local Government (Scotland) Act 1973 and the provisions of the Charities Accounts (Scotland) Regulation 2006, it was agreed that from 2013/14, each Local Authority auditor should cover the registered charities for which the Authority is sole trustee. The appointed auditor of Falkirk Council is Audit Scotland. The audit fee for 2013/14 was £300. The fee was not paid in year and will be accounted for in 2014/15 because the accounts are compiled on a receipts and payments basis.

**Conclusion**

The charity made one grant of £500 during 2013/14.

**Declaration**

Approved and authorised for issue by the trustees on 22 September 2014 and signed on their behalf by:

P Reid, Trustee  
22 September 2014

# **FALKIRK TEMPERANCE TRUST**

**REGISTERED CHARITY NUMBER - SC001904**

## **RECEIPTS & PAYMENTS ACCOUNT**

**FOR THE PERIOD 1 APRIL 2013 TO 31 MARCH 2014**

<u>2012/2013</u>		<u>2013/2014</u>
£		£
	<b><u>Receipts</u></b>	
2,470	Bank interest	1,956
<hr/> 2,470		<hr/> 1,956
	<b><u>Payments</u></b>	
50	Independent Examiner Fee	50
0	Grants	500
<hr/> 0		<hr/> 550
<hr/> 2,420	<b>Surplus/(Deficit) for Period</b>	<hr/> 1,406

Approved by the Trustees and signed on their behalf:

P Reid, Trustee  
22 September 2014

# **FALKIRK TEMPERANCE TRUST**

## **STATEMENT OF BALANCES**

**AS AT 31 MARCH 2014**

2012/2013 £		2013/2014 £
	<b><u>Current Assets</u></b>	
152,470	Bank of Scotland Guaranteed Fixed Deposit	154,426
6,519	Bank of Scotland Treasurer's Account	5,969
<hr/> 158,989		<hr/> 160,395
	<b><u>Current Liabilities</u></b>	
<hr/> 158,989	<b>Net Assets</b>	<hr/> 160,395
	<b><u>Represented by:</u></b>	
156,519	Surplus brought forward	158,989
2,470	Surplus/(deficit) for period	1,406
<hr/> 158,989	<b>Surplus carried forward</b>	<hr/> 160,395

Approved by the Trustees and signed on their behalf:

P Reid, Trustee  
22 September 2014

# **FALKIRK TEMPERANCE TRUST**

**REGISTERED CHARITY NUMBER - SC001904**

## **NOTES TO THE ACCOUNTS**

**1. Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Fund Accounting**

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objectives of the Charity.

**3. Taxation**

The Charity is not liable to income or capital gains tax on its charitable activities.

**4. Trustee Remuneration, Expenses and Related Party Transactions**

No remuneration or expenses were paid to the Charity Trustees or persons connected to a Trustee during the year (2012/13: Nil).

**5. Administration Fee**

No fee was charged by the Council and therefore no costs were incurred by the Charity for the administration of the funds on behalf of the Trustees.

# **FALKIRK TEMPERANCE TRUST**

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## **INDEPENDENT AUDITOR'S REPORT**

### **Independent auditor's report to the trustees of Falkirk Temperance Trust and the Accounts Commission for Scotland**

I have audited the financial statements of Falkirk Temperance Trust for the year ended 31 March 2014 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 receipts and payments account, statement of balances, and the related notes. The financial reporting framework that has been applied in their preparation is 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**

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 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 2014 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.

### **Other matter - unaudited comparative amounts**

The financial statements for the year ended 31 March 2013 were not audited. The comparative amounts in the financial statements for the year ended 31 March 2014 are therefore unaudited.

### **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.

Fiona Mitchell-Knight FCA  
Assistant Director, Audit Services  
Audit Scotland  
4th Floor, The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

22 September 2014