

**FALKIRK TEMPERANCE TRUST**

**REGISTERED CHARITY NUMBER – SC001904**

**UNAUDITED ANNUAL REPORT & ACCOUNTS**

**for the year ended 31 March 2020**

# Table of Contents

Trustee's Annual Report .....	2
Statements .....	4
Notes to the Accounts .....	6

# Trustee's Annual Report

## Trustee's Annual Report for the year ended 31 March 2020

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 Court 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 2017, Councillor David Grant and Councillor Laura Murtagh were appointed as Trustees, representing wards in the former Falkirk Burgh area. Councillor Grant and Councillor Murtagh remain Trustees at 31 March 2020.

### Respective responsibilities of the Trustees and auditor

The Trustees are responsible for

- preparing financial statements in accordance with the 2006 Regulations
- making judgements and estimates that are reasonable and prudent
- keeping adequate accounting records which are up to date
- taking reasonable steps for the prevention and detection of fraud and other irregularities

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

There were no grant applications made to the Trust in the financial year.

## 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 pays interest and is used for the larger balance. This has a six 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.

## Conclusion

The Trust didn't make any grant payments in 2019/20.

## Surplus/Deficit

The Trust returned a surplus in the year. In principle bank interest earned in the year is used to fund grant payments in the same year. However, due to the limited number of grant applications in previous years this has not always been possible and Reserves have increased over time. Therefore, applications are approved where possible, regardless of timing, and this may result in a surplus in some years but a deficit in other years.

## 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 Ernst & Young.

**David Grant**  
Trustee

**29 June 2020**

# Statements

## Statement of Receipts and Payments from 1 April 2019 – 31 March 2020

2018/19 Unrestricted Funds £		2019/20 Unrestricted Funds £	Note
<b><u>Receipts</u></b>			
999	Bank interest	1,172	
<b>999</b>		<b>1,172</b>	
<b><u>Payments</u></b>			
30	Bank Fee	30	6
2,400	Grants	-	7
<b>2,430</b>		<b>30</b>	
<b>(1,431)</b>	<b>Surplus/(Deficit) for Period</b>	<b>1,142</b>	

Approved by the Trustees and signed on their behalf:

David Grant  
Trustee

29 June 2020

Bryan Smail  
Treasurer

29 June 2020

# Statements

## Statement of Balances as at 31 March 2020

2018/19 Unrestricted Funds £		2019/20 Unrestricted Funds £	Note
<b><u>Current Assets</u></b>			
154,646	Bank of Scotland Guaranteed Fixed Deposit	155,818	<b>2</b>
5,742	Bank of Scotland Treasurer's Account	5,712	<b>2</b>
<b>160,388</b>		<b>161,530</b>	
<b><u>Current Liabilities</u></b>			
-		-	
<b>160,388</b>	<b>Net Assets</b>	<b>161,530</b>	
<b><u>Represented by:</u></b>			
161,819	Surplus brought forward	160,388	
(1,431)	Surplus/(deficit) for period	1,142	
<b>160,388</b>	<b>Surplus carried forward</b>	<b>161,530</b>	

Approved by the Trustees and signed on their behalf:

**David Grant**  
Trustee

**29 June 2020**

**Bryan Smail**  
Treasurer

**29 June 2020**

# 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, being the surplus carried forward. There are no restricted funds.

## 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 (2018/19: Nil).

## 5. Administration Fee

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

## 6. Audit Fee

The audit fee for 2019/20 was £550. This was included in the Falkirk Council audit fee and as such was paid by Falkirk Council and does not appear on the Statement of Receipts and Payments.

## 7. Grant Payments

There were no grant payments made in the year.