

Argyll and Bute Council

Comhairle Earra Ghàidheal agus Bhòid



McCaig Trust

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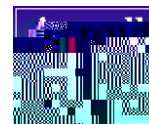


McCaig Trust

Trustees' Annual Report – For the Year ended 31 March 2021



The Trustees present their annual report together with the financial statements and the In



The Section 95 Officer of Argyll and Bute Council has taken the steps required by trustees to consider the major risks to which the charity is exposed, in particular those related to its operation and finance, and to be satisfied that systems are in place to mitigate the exposure to the major risks.





that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

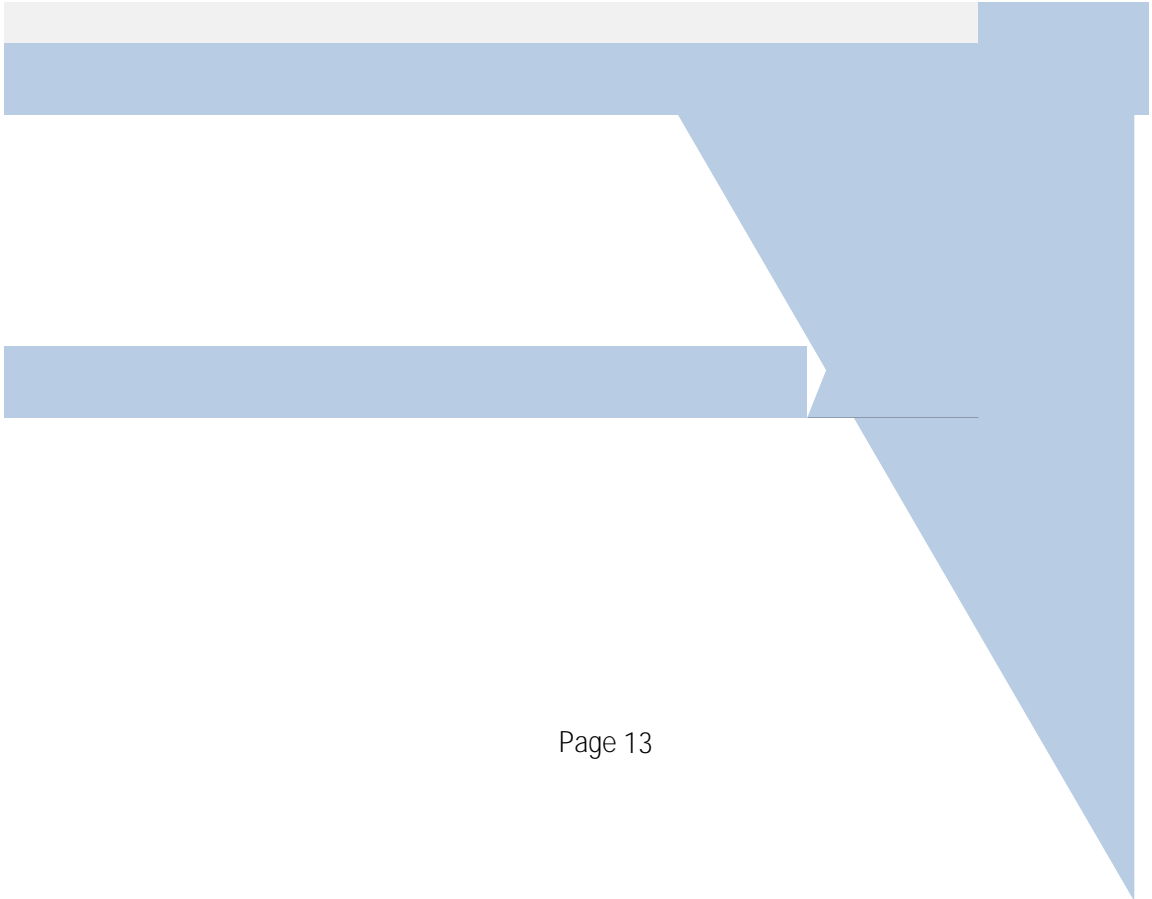
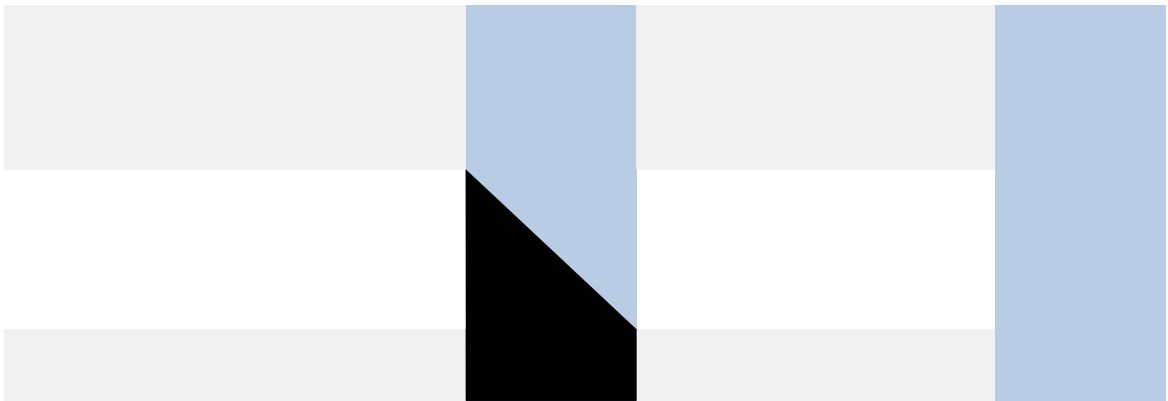
Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures to detect non-compliance with laws and regulations that I expect to have a material effect on the financial statements. The procedures were designed to detect non-compliance with laws and regulations that I expect to have a material effect on the financial statements. I do not provide an opinion on the company's compliance with laws and regulations.



Total Funds 2020	Unrestricted Funds
£	£
118	118
427	-
	41
545	159
-	

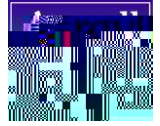
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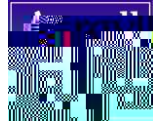
Marquess of Bute Silver Wedding Dowry

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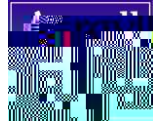
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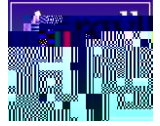




**Marquess of Bute Silver Wedding Dowry
Trustees'**



Marquess of Bute Silver Wedding Dowry
Trustees' Annual Report For the Year ended 31 March 2021



Approved and authorised for issue by th

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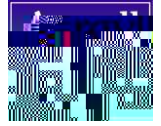
Marquess of Bute Silver Wedding Dowry



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Argyll and Bute Council

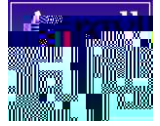
Comhairle Earra Ghàidheal agus Bhòid





Baillie Gillies Bequest

Trustees' Annual Report For the Year ended 31 March 2021



The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2021.

Baillie Gillies

Baillie Gillies Bequest

Trustees' Annual Report For the Year ended 31 March 2021

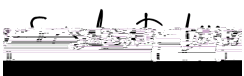


time to time providing coals for the poor persons of the name Taylor residing in Rothesay and who were born in Skipness (Kintyre) or Rothesay. Minute Book of the Bequest 1892-94 in District Archives.

Annie McMillan - Minutes of Rothesay Town Council 28th November 1947, a bequest of £100 to Rothesay Town Council to provide coals for the deserving poor of Rothesay.

Jane Paterson of Whinny Brae, Rothesay, died 1902. Will confirmed and recorded in 1903 with a bequest of £300 made to Rothesay Town Council. The income from the bequest was to be divided at Candlemas among the old and infirm poor of Rothesay.

The trustees of the charities are the elected m



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Independent auditor's report to the trustees of the Baillie Gillies Bequest and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of the Baillie Gillies Bequest for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Receipts and Payments, the Statement of Balances and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

properly present the receipts and payments of the charity for the year ended 31 March 2021 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.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts





considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fra6 Tm0 g0 G[)] TJET60.000008896 0 597 843 reW*nBT/F1 9.96 Tf1 0 0 1 175.25 673.06



Baillie Gillies Bequest

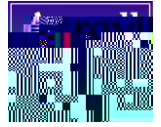
Statement of Receipts and Payments – For the Year ended March 2021



2020
£
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Baillie Gillies Bequest
Notes to the Finan



Argyll and Bute Council

Comhairle Earra Ghàidheal agus Bhòid



Kidston Park Trust
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Kidston Park Trust

Trustees' Annual Report – For the Year ended 31 March 2021

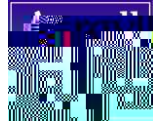


The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2021.

Kidston Park



	Councillor Elaine Robertson Councillor Alexander Taylor Councillor Richard Trail Councillor Andrew Vennard
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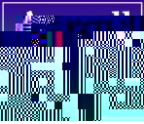


Use of my report

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 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their indiv



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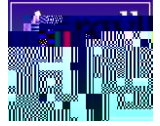
Argyll and Bute Council

Comhairle Earra Ghàidheal agus Bhòid



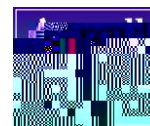
Miss Annie Dickson Burgh Bequest

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**Miss Annie Dickson Burgh Bequest
Trustees' Annual Report For the Year**



Miss Annie Dickson Burgh Bequest

Trustees' Annual Report For the Year ended 31 March 2021



	Councillor Alexander Taylor Councillor Richard Trail Councillor Andrew Vennard
	Douglas Hendry Executive Director Argyll and Bute Council Kirsty Flanagan

Miss Annie Dickson Burgh Bequest

Trustees' Annual Report For the Year ended 31 March 2021



The Section 95 Officer of Argyll and

Miss Annie Dickson Burgh Bequest

Trustees' Annual Report For the Year ended 31 March 2021



Approved and authorised for issue by the trustees on 25th November 2021 and signed on their behalf by:

Councillor A Taylor

Trustee

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Kirsty Flanagan FCCA, CPFA, ACIBS

Honorary Treasurer

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Miss Annie Dickson Burgh Bequest

Independent Auditor's Report For the Year ended 31 March 2021



The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls, and the nature, ti.29 743.02 Tm0 g0 G[!]) TJET6.000008896 0 597 843 reW*n99 0 1BT/F1 9.96 Tf1 0 0 1 72.024 720.22 Tm0 g





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Miss Annie Dickson Burgh Bequest
Notes to the



Argyll and Bute Council

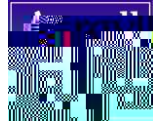
Comhairle Earra Ghàidheal agus Bhòid



Logie Baird Prize Fund

Conten







Logie Baird Prize Fund

Trustees' Annual Report For the Year ended 31 March 2021



The Section 95 Officer of Argyll and Bute Council has taken the steps required by trustees to consider the major risks to which the charity is exposed, in particular those related to its operation and finance, and to be satisfied that systems are in place to mitigate the exposure to the major risks.

The Trustees rely upon the expertise of Argyll and Bute Council to manage the investments to ensure the maximum return at 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 Argyll and Bute Council and receive interest at the average market rate for the Council's borrowing. The interest received from Argyll and Bute Council is shown in the Statement of Receipts and Payments.

The objective of the fund is for the advancement of education by providing an annual prize to a pupil at Hermitage Academy, Helensburgh.

In the year to 31 March 2021, there were no grants made (19-20 – nil).

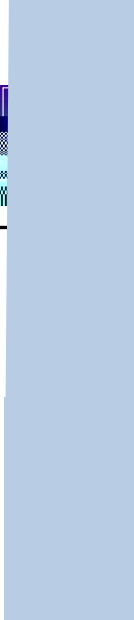






Logie Baird Prize Fund

Statement of Receipts and Payments – For the Year ended March 2021



Logie Baird Prize Fund
Statement of Balances as at 31 March 2021



Unrestricted Funds	Permanent Endowment Funds		Permanent Endowment Funds
£	£		£
1,733	200		
11	-		

Argyll and Bute Council

Comhairle Earra Ghàidheal agus Bhòid

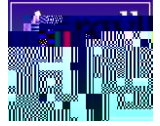


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County of Argyll Educational Trust Scheme, 1960

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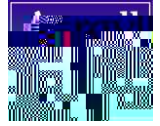
County of Argyll Educational Trust Scheme, 1960
Trustees' Annual Report For the Year ended 31



County of Argyll Educational Trust Scheme, 1960
Trustees' Annual Report For the Year ended 31 March 2021



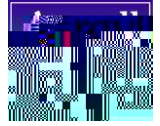
Councillor Alexander Taylor Councillor Richard Trail Councillor Andrew Vennard
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Trustees hold this position because they are elected

County of Argyll Educational Trust Scheme, 1960

Trustees' Annual Report For the Year ended 31 March 2021



Over the year, the value of investments increased by £78,416 from £379,468 to £457,884. The Charities original investment fund (COIF) valuation at 31 March 2021 was 25,542.41 units held with a unit value of 1792.64 pence.

The increase in cash and bank from £158,620 to £167,644 is due to investment income received of £13,374, less grants awarded of £4,350.

Unrestricted free reserves at 31 March 2021 were £167,644. Th

County of Argyll Educational Trust Scheme, 1960
Trustees' Annual Report For the Year ended 31 March 2021



Approved and authorised for issue by the trustees on 25th November 2021 and signed on their behalf by:

Councillor A Taylor

Trustee

County of Argyll Educational Trust Scheme, 1960

Independent Auditor's Report For the Year ended 31 March 2021



Independent auditor's report to the trustees of the County of Argyll Trust Scheme, 1960 and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

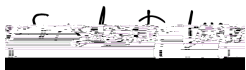
I certify that I have audited the financial statements in the statement of accounts of the County of Argyll Education Trust Scheme, 1960 for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1978 and section 44(1)(c)



Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could rea





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County of Argyll Educational Trust Scheme, 1960

Notes to the Financial Statements



The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Oban Common Good Fund

**Trustees' Report and Financial Statements
for the year ended 31 March 2021**

Charity number SC021328



Simmers & Co
Chartered Accountants
OBAN

Oban Common Good Fund

Oban Common Good Fund

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report an

Oban Common Good Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Legal and Administrative Status

The Oban Common Good Fund is regulated by the Local Government Scotland Act

**Oban Common Good Fund
Trustees' Annual Re**

Oban Common Good Fund

**Independent Auditor's Report to the trustees of Oban Common Good Fund and the
Accounts Commission**

Year ended 31 March 2021

Reporting on the audit of the finan

Oban Common Good Fund

Indepe

Oban Common Good Fund

**Independent Auditor's Report to the trustees of Oban Common Good Fund and the
Accounts Commission**

Year ended 31 March 2021

performed, I conclude that there is a material misstatement of this statutory other information, I am
required t0008896 0 597 843 reW*n312 42700851640 G 0.0904 T 1 0 1 498.22 722.86 Tm0 g0 G[a] TJET

Flaine Robertson

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Oban Common Good Fund

The notes on pages 11 to 20 form part of these financial statements.

Oban Common Good Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting polici

Oban Common Good Fund

Notes to the Financial Statements (continued)

Year ended 31 March 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant awards	20,605		20,605
Support costs	6,831	104,500	111,331

£	£	£
45,264		45,264

£	£	£	£
20,605		20,605	45,264

Oban Common Good Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Net

Oban Common Good Fund

Notes to the Financial Statements (continued)

Year ended 31 March 2021

14. Transfers between funds

There were no fund transfers in the year (2020: Nil).

15. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020 and 31 March 2021	4,950,000
Depreciation	
At 1 April 2020	247,500
Charge for the year	104,500
At 31 March 2021	352,000
Carrying amount	
At 31 March 2021	4,598,000
At 31 March 2020	4,702,500

Oban Common Good Fund have leased the Oban Swimming Pool to Oban and Lorn Community Enterprise

Oban Common Good Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Creditors: amounts falling due within one year

	2021	2020
Bank loans and overdra		

Chief Executives Unit

Kyle McAuley
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Financial Services, Kilmory
Lochgilphead, Argyll, PA31 8RT
Tel: 01546 604268
Email: Kirsty.flanagan@argyll-bute.gov.uk
Website: www.argyll-bute.gov.uk

Ask For: Kirsty Flanagan

Our Ref:
Your Ref:
Date: 25 November 2021

Dear Kyle

Charitable Trusts administered by Argyll and Bute Council Annual Accounts 2020/21

McCaig Trust (Registered Charity SC019599)
Marquess of Bute Silver Wedding Dowry (Registered Charity SC019607)
Baillie Gillies Bequest (Registered Charity SC013578)
Kidston Park Trust (Registered Charity SC013600)
Miss Annie Dickson Bequest (Registered Charity SC018697)
Logie Baird Prize Fund (Registered Charity SC018698)
County of Argyll Educational Trust Scheme 1960 (Registered Charity SC020382)
Oban Common Good Fund (Registered Charity SC021328)

1. This letter of representation is provided in respect of the annual accounts of the registered charitable trusts named above for the year ended 31 March 2021. It is for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing an opinion on the Trustees' Annual Report.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the trustees of the registered charitable trusts where Argyll and Bute Council is the sole trustee, the following representations given to you in connection with your audit for the year ended 31 March 2021.

General

3. I acknowledge my responsibility and that of Argyll and Bute Council (as the administering authority of the Charitable Trusts) for the financial statements. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit.

Assets

14. The assets shown in the Statement of Balances/Balance Sheet at 31 March 2021 were owned by Charitable Trusts, other than assets which have been purchased under finance leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

15. All liabilities have been provided for in the financial records, including the liabilities for all purchases to which title has passed prior to 31 March 2021.

Fraud

16. I have provided you with all information in relation to:

my assessment of the risk that the financial statements may be materially misstated because of fraud

any allegations of fraud or suspected fraud affecting the financial statements

fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or