

Public Document Pack

Argyll and Bute Council **Comhairle Earra Ghaidheal agus Bhoid**

Customer Services
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3 December 2014

NOTICE OF MEETING

A meeting of the **OBAN LORN & THE ISLES AREA COMMITTEE** will be held in the **CORRAN HALLS, OBAN** on **WEDNESDAY, 10 DECEMBER 2014** at **10:30 AM**, which you are requested to attend.

Douglas Hendry
Executive Director - Customer Services

BUSINESS

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**
- 3. MINUTES**
 - (a) Oban, Lorn and the Isles Area Committee - 8 October 2014 (Pages 1 - 4)
 - (b) Oban, Lorn and the Isles Community Safety Forum - 26 November 2014 (Pages 5 - 8)
- 4. PUBLIC QUESTION TIME**
- 5. ROAD TRAFFIC ISSUES**

Verbal update by Chief Inspector Baillie, Police Scotland
- 6. AREA SCORECARD FQ2 2014-15**

Report by IOD Programme Manager (Pages 9 - 12)
- 7. IMPROVEMENTS TO AREA SCORECARD**

Report by IOD Programme Manager (Pages 13 - 16)

8. **THIRD SECTOR GRANTS**
Report by Community Development Officer (Pages 17 - 18)
9. **OBAN - DALMALLY TRAIN SERVICE - SCHOOL TRANSPORT**
Report by Head of Facility Services (Pages 19 - 24)
10. **ROADS REVENUE BUDGET 2014 TO 2015 - 2ND QUARTER UPDATE**
Report by Roads Performance Manager (Pages 25 - 40)
11. **QUALITY ASSURANCE AND CONTRACT MONITORING ARRANGEMENTS - CARE AT HOME - FQ2**
Report by Area Manager – Adult Care (Pages 41 - 48)
12. **INTEGRATION HEALTH AND SOCIAL CARE**
Report by Joint Project Manager - Integration (Pages 49 - 54)
13. **APPOINTMENTS TO OUTSIDE BODIES**
Report by Area Committee Manager (Pages 55 - 58)
14. **PROGRAMME OF MEETINGS 2015/16**
Report by Area Committee Manager (Pages 59 - 62)
15. **OSCR - REQUIREMENTS FOR ARGYLL & BUTE COUNCIL TRUST FUNDS**
Report by Head of Strategic Finance (Pages 63 - 150)
- E1 16. **BRIDGE OF ORCHY WATER SUPPLY**
Verbal update by Head of Facility Services
- E1 17. **KILBOWIE HOUSE**
Report by Asset Manager (Pages 151 - 158)
- E1 18. **SHEDS AT PORT BEAG SLIP, GALLANACH ROAD, OBAN**
Report by Asset Manager (Pages 159 - 164)

The Committee will be asked to pass a resolution in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for items of business with an “E” on the grounds that it is likely to involve the disclosure of exempt information as defined in the appropriate paragraph of Part I of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraphs are:-

E1 Paragraph 8 The amount of any expenditure proposed to be incurred by the authority under any particular contract for the acquisition of property or the supply of goods or services; and

Paragraph 9 Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services.

OBAN, LORN & THE ISLES AREA COMMITTEE

Councillor Mary-Jean Devon

Councillor Iain MacDonald

Councillor Duncan MacIntyre

Councillor Roderick McCuish (Chair)

Councillor Iain MacLean

Councillor Alistair MacDougall

Councillor Neil MacIntyre

Councillor Elaine Robertson (Vice-Chair)

Contact: Danielle Finlay, Senior Area Committee Assistant - 01631 567945

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MINUTES of MEETING of OBAN LORN & THE ISLES AREA COMMITTEE held in the CORRAN HALLS, OBAN on WEDNESDAY, 8 OCTOBER 2014

Present: Councillor Roddy McCuish (Chair)

| | |
|-----------------------------|--------------------------------|
| Councillor Elaine Robertson | Councillor Iain A MacDonald |
| Councillor Neil MacIntyre | Councillor Alistair MacDougall |

Attending: Fergus Murray, Head of Economic Development and Strategic Transportation
 Shirley MacLeod, Area Governance Manager
 Graeme Forrester, Area Committee Manager
 Stewart Clark, Roads Performance Manager
 Stuart McCracken, Amenity Performance Manager
 Moya Ingram, Strategic Transportation Manager
 Hugh Blake, Asset Manager

1. APOLOGIES

Apologies were received from Councillors Mary-Jean Devon and Duncan MacIntyre.

2. DECLARATIONS OF INTEREST

Councillor Elaine Robertson declared a non financial interest in relation to Kerrera STAG which was dealt with at item 6 of this Minute because her husband is a factor of Dunollie Estate.

3. MINUTES

(a) OBAN, LORN AND THE ISLES AREA COMMITTEE - 14 AUGUST 2014

The Minutes of the Oban, Lorn and the Isles Area Committee held on 14th August 2014 were approved as a correct record.

(b) OBAN COMMON GOOD FUND - 15 AUGUST 2014 (FOR NOTING)

The Minutes of the Oban Common Good Fund held on 15th August 2014 were noted.

(c) OBAN, LORN AND THE ISLES COMMUNITY SAFETY FORUM - 27 AUGUST 2014 (FOR NOTING)

The Minutes of the Oban, Lorn and the Isles Community Safety Forum held on 27th August 2014 were noted.

(d) OBAN, LORN AND THE ISLES SPECIAL AREA COMMITTEE - 10 SEPTEMBER 2014

The Minutes of the Oban, Lorn and the Isles Special Area Committee were approved as a correct record.

4. PUBLIC QUESTION TIME

Fiona Campbell-Smith asked the Committee what benefit there has been to the area by not selling Kilbowie to Bombadil Publishing? She advised that this would have been a great chance for employment for the area and investment and to bring more people to the town. She also asked why consideration by the Area Committee of the matter of the former Rockfield School was taken in private session. The Chair advised that Kilbowie and former Rockfield School were taken as exempt items and therefore it could not be discussed in public session.

Colin Campbell asked the Committee a question in relation to when the school was functioning and asked if Argyll and Bute Council were responsible for the ongoing maintenance of the School. He also asks why the huts have still not been removed to date.

The Area Governance Manager agreed to find out the following information and forward details onto Fiona Campbell-Smith and Colin Campbell:

1. Information in relation to why Kilbowie and Former Rockfield School were taken in private session at previous Area Committee meetings;
2. To contact the Head of Facility Services to get details on the situation in relation to dry rot in former Rockfield School and what has been done to date to prevent this from spreading;
3. Information on the Council's policy on how the Council maintains its assets.

The public felt that the Area Committee could be better advertised on Oban FM and Facebook and would be better attended by the public if the meetings were in the evening or on a Saturday.

5. ROADS REVENUE BUDGET 2014 TO 2015 - FQ1

A report providing Members with the information on road maintenance revenue activities being delivered in 2014/15 was considered.

The Roads Performance Manager spoke about the missing section on the A848 which was a query raised by Councillor MacDougall, he advised that there was a lack of funding for this large scheme and they are currently no further forward but the next stage would be to go out to consultation if a funding source could be identified.

Decision

The Committee noted the report and information provided.

(Ref: Report by Roads Performance Manager dated 15th September 2014, submitted).

Councillor Elaine Robertson having declared a non financial interest in Kerrera STAG

left the room and took no part in the discussion of this item.

6. KERRERA STAG

A report updating the Committee on Kerrera STAG and detailing the stage 1 and 2 applications to the Coastal Communities Fund, was considered.

Decision

The Committee noted that IKDT would no longer be progressing with a stage 2 application to the Coastal Community Fund and agreed to support Roads and Amenity Services in assisting with a topographical survey to progress the design of the road.

(Ref: Report by Strategic Transportation Manager dated 24th September 2014, submitted).

7. LETTER FROM OBAN HIGH SCHOOL PIPE BAND

The Committee considered a letter from Oban High School Pipe Band looking for an endorsement from the Area Committee for a letter to be issued to organisations seeking for funding for their trip to New York in April 2015.

Decision

The Committee agreed to endorse the letter from Oban High School Pipe Band in order for them to seek funding.

(Ref: Letter from Oban High School Pipe Band dated 1st October 2014, submitted).

8. SCOTTISH RURAL PARLIAMENT LIAISON GROUP - NOMINATION

A report updating the Committee in regards to membership of the Scottish Rural Parliament Liaison Group and inviting them to nominate an elected Member to serve on the Group was considered.

Decision

The Committee nominated Councillor Roddy McCuish to serve on the Scottish Rural Parliament Liaison Group.

(Ref: Report by Area Committee Manager dated 1st October 2014, submitted).

The Committee resolved in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for the following item of business on the grounds that it was likely to involve the disclosure of exempt information as defined in Paragraph 8 & 9 of Part 1 of Schedule 7A to the Local Government (Scotland) Act 1973.

9. GLENFORSA AIRFIELD - OFFERS FOR LEASE

A report advising the Committee of the two offers received in respect of Glenforsa Airfield which was recently advertised for lease, was considered.

Decision

The Committee agreed the recommendations at paragraphs 3.1 and 3.2 of the report.

(Ref: Report by Asset Manager dated 26th September 2014, submitted).

**MINUTES of MEETING of OBAN LORN & THE ISLES COMMUNITY SAFETY FORUM held in
the OBAN COMMUNITY FIRE STATION, SOROBA ROAD, OBAN
on WEDNESDAY, 26 NOVEMBER 2014**

Present: Iain MacKinnoin (Chair)

Councillor Alistair MacDougall
Robert Cowper, Community Safety Officer
Sue Stefek, Environmental Health Officer
Chief Inspector Baillie, Police Scotland
Martin Hill, Scottish Fire and Rescue
Murray Humphries, LochWatch Loch Awe

1. APOLOGIES

Apologies were received from:

Matthew Corns, Argyll and Bute Council
Margaret Dagleish, Argyll and Bute Council
Fiona Scott, Argyll and Bute Council
Kay McGee, Argyll and Bute Council
June Graham, Argyll and Bute Council
Alex Taylor, Argyll and Bute Council
Caroline Henderson, NHS Highland
Inspector Julie McLeish, Police Scotland
Iona MacPhail, ACHA
Dave Blezard, Outside Edge

2. MINUTES

The Minutes of the previous Oban, Lorn and the Isles Community Safety Forum held on 27th August were approved as a correct record.

3. PARTNER UPDATES

(a) POLICE SCOTLAND

The Chair gave an update to the Forum on behalf of Inspector McLeish. He advised that there have been no burning issues at the moment and that Police Scotland are currently moving on to covering winter events with the various parades etc. He advised that the Hogmanay in Oban event is still to be finalised and that Inspector McLeish is currently seeking a suitable meeting date with the organisers and other agencies to tie up the loose ends.

He confirmed that the safer roads policing continues with emphasis on education and enforcement backed up by Police Scotland's Road Policing department and the Trunk Roads Policing Group at Fort William.

He updated the Forum on the work which has been undertaken around possible local road diversion routes following on from the A85 closure during the last serious accident but advised that the roads themselves have been confirmed as not being suitable for the volume of traffic they would anticipated to accommodate as the A85 diversion and it seems the recognised diversion route will remain A816/A819 as before.

The Chair advised that the festive season will be promoted with the usual drink driving campaigns and late night alcohol safety information is being handed out.

Chief Inspector Baillie gave an update on the festive season campaign which is ongoing for the month of December. She advised that this will cover domestic abuse, licensed premises and shop a dealer which is aimed to tackle local drug dealers all over Argyll and Bute.

She updated the Forum on the recent accident which took place over the last couple of weeks where the road was closed for 3 to 4 hours. She advised the local response from Transport Scotland, local authority and Police Scotland was very good and the school children got home safely via train.

(b) **SCOTTISH FIRE AND RESCUE**

Martin Hill updated the Forum on the recent Bonfire Strategy which was a success. He also updated the Forum on the Cut it Out Campaign which was delivered to S6 pupils in Oban High School to teach them about safe driving in Argyll and Bute.

He advised that the festive campaign is underway and there will be an article in the Oban Times to send out safe messages relating to alcohol, cooking and electrical safety.

(c) **ARGYLL AND BUTE COUNCIL**

Road Safety

The Chair gave an update on behalf of the Road Safety department. He advised that Roads and Amenity Services carried out footway improvements and extended the barriers outside of Oban Joint Campus following concerns from the School and Parent Council.

He updated on the Road Safety Programme which Rockfield Primary have been involved in from early years to primary 7.

He advised that car seat clinics were carried out in Oban recently and these are organised in conjunction with Road Safety Scotland who provide experts to check and fit any car seats.

The Chair gave an update on the pedestrian training which is a

initiative with schools signing up annually as a 3 week training programme involving practical training using the road networks near the school and training for this has taken place in Rockfield and Barcaldine with Park Primary School due to take part next session.

He advised that two members of the Scottish Fire and Rescue Service in Oban, along with the Road Safety Unit provided a young driver initiative to all pupils in 6th Year at Oban High School and feedback so far has been positive and it is hoped that this could be repeated in other secondary schools in Argyll and Bute if resources allow.

The Chair finished off by updating the Forum on the iCycle scheme where training has been undertaken at Dunbeg, Rockfield, Lochnell, Salen, Easdale, Dervaig, Taynuilt, St Columbas and Lochdonhead Primary Schools.

Environmental Health

The Environmental Health Officer gave an update on the new legislation food information for consumer's regulations 2014 which will change labelling for all business, not just manufacturers for identifying allergens in food which will also appear in pubs and restaurants.

She updated the Forum on all the upcoming events and advised the fireworks were a success.

She advised that the food standards agency will be providing information on how to cook your turkey properly for the festive season.

A matter was raised about ducks on the road at Pennyfuir and the danger to road users which is the potential cause of an accident. They were referred to Environmental Health

(d) NHS

Unfortunately there was no one present from NHS for this item.

(e) LOCHWATCH LOCH AWE

Murray Humphries from Lochwatch Loch Awe gave an update on the Loch Patrol Boat and advised that due to the torrential rain in October, this caused the levels of the loch to rise by over seven feet and as a result of this, the pier and pontoon at Innis Chonain were rendered unusable. He advised the loch levels were at 125 feet, just 2 feet less than the highest recorded level and that there was some damage to the pontoon and pier but the patrol boar was safe on its mooring in the loch. He confirmed that contingency plans were put in place to launch the boat if it was required but routine patrols had to be suspended and loch levels have now returned to normal.

He advised the Forum that LochWatch was launched at the Cruachan Power Station Visitors Centre in March 2010 making 2015 the fifth anniversary and plans to mark the occasion are being drawn up and members of the Community Safety Forum will be invited along.

Murray gave an update on Scotland's Water Safety Reference Group and advised the next meeting will be held in December in Helensburgh. He advised that local authorities, the emergency services and the voluntary sector are represented on this group.

He advised that LochWatch are currently looking for volunteers.

4. AOCB

The Chair advised that a new Chair of the Oban, Lorn and the Isles Community Safety Forum will be appointed at the Oban, Lorn and the Isles Area Committee on 10th December and would be there for the next meeting in February.

He also advised that No Cold Calling stickers are now available free of charge from Police Scotland and Council buildings.

5. DATE OF NEXT MEETING

The next Oban, Lorn and the Isles Community Safety Forum will be held on Wednesday 25th February 2015 at 2pm in Oban Community Fire Station.

ARGYLL AND BUTE COUNCIL

**OBAN, LORN AND
THE ISLES AREA
COMMITTEE**

CUSTOMER SERVICES

10th December 2014

AREA SCORECARD FQ2 2014-15

1 Background

- 1.1 This paper presents the Area Scorecard, with exceptional performance for financial quarter 2 of 2014-15 (July - September 2014). Where commentary has been entered in Pyramid, it is included here.

2 Recommendations

- 2.1 It is recommended that the Area Committee notes the exceptional performance presented on the Scorecard.

**Douglas Hendry
Executive Director, Customer Services**

Jane Fowler
Head of Improvement & HR

For further information, please contact:

David Clements
Improvement and Organisational Development Programme Manager
(Planning and Performance Management)
01465 604205

| Environment | Target | OL&I | Council |
|--|-----------|--|-----------|
| Car Parking income to date - OL&I | £ 541,375 | £ 414,070 R ↑ | £ 561,088 |
| Dog fouling - number of complaints LORN | | 18 ↓ | 68 |
| Dog fouling - number of complaints MULL | | 0 ↑ | |
| Dog fouling - number of fines issued LORN | | 0 → | 1 |
| Dog fouling - number of fines issued MULL | | 0 → | |
| LEAMS - OL&I Lorn | 73 | 72 R ↓ | 79 |
| LEAMS - OL&I Mull | 73 | 75 G ↓ | |
| No of Complaints ref Waste Collection - OL&I Lorn | | 1 ↓ | 2 |
| No of Complaints ref Waste Collection - OL&I Mull | | 0 → | |
| Dark street lamps – number of dark-lamp-nights * no data currently * | | | |

| Economy | Target | OL&I | Council |
|--|--------|---|---------|
| CC1 Affordable social sector new builds - OL&I | | 58 ↑ | 67 |
| * ACHA - currently no ACHA data in Pyramid * | | | |
| All Local Planning Apps: % processed in 2 months in OL&I | 70.0 % | 80.5 % G ↑ | 77.6 % |
| Householder Planning Apps: % processed in 2 months in OL&I | 90.0 % | 89.3 % R ↑ | 94.9 % |
| % of Building Warrants Apps responded to within 20 days - OL&I | | 97.6 % ↑ | 97.2 % |

| Adult Care | Target | OL&I | Council |
|--|--------|--|---------|
| OL&I - No of DP Clients | | 25 ↑ | 99 |
| OL&I - No of People Awaiting FPC within their Homes | 0 | 0 G → | 1 |
| Colonsay - % of Older People receiving Care in the Community - In Year | 80.0 % | 100.0 % G → | 88.1 % |
| Mull & Iona - % of Older People receiving Care in the Community - In Year | 80.0 % | 88.9 % G ↓ | |
| Oban - % of Older People receiving Care in the Community - In Year | 80.0 % | 89.7 % G ↓ | |
| Tiree & Coll - % of Older People receiving Care in the Community - In Year | 80.0 % | 100.0 % G → | |

| Children & Families | Target | OL&I | Council |
|--|--------|--|---------|
| CA12 OL&I - Total No LAAC | | 22 ↓ | 114 |
| CA25 OL&I - % Reviews of LAAC Convened within Timescales | 100 % | 100 % G → | 100 % |
| CP16 OL&I % of Children on CPR with a completed CP plan | 94 % | 88 % R ↓ | 72 % |

| Education | Target | OL&I | Council |
|---|--------|--|---------|
| HMIE positive School Evaluations - OL&I Sec | | 100 % ↑ | 100 % |
| % positive destinations Oban High ACY 12/13 | | 94 % ↑ | 92.4 % |
| % positive destinations Tiree High School ACY 12/13 | | 100 % → | |
| % positive destinations Tobermory High ACY 12/13 | | 100 % → | |
| % 5+ SCQF level 6 Oban High ACY 13/14 | 0.00 % | 11.00 % G ↑ | 13 % |
| % 5+ SCQF level 6 Tiree High School ACY 13/14 | 0.00 % | 0.00 % G → | |
| % 5+ SCQF level 6 Tobermory High ACY 13/14 | 0.00 % | 17.39 % G ↑ | |
| School % unauthorised absence Oban High | | 2.0 % ↓ | 1.3 % |
| School % unauthorised absence Tiree High School | | 3.1 % ↓ | |
| School % unauthorised absence Tobermory High | | 0.7 % ↓ | |

| Roads | Target | OL&I | Council |
|--|-----------------|---|---------|
| % road area resurfaced/reconstructed - OL&I | FY 13/14 2.04 % | 1.59 % R ↑ | 1.95 % |
| % road area surface treated - OL&I | FY 13/14 4.89 % | 2.23 % R ↓ | 2.02 % |
| % Cat 1 road defects repaired timeously - OL&I | | 100 % → | 96.0 % |

| Community Resilience | Target | OL&I | Council |
|--|--------|---|---------|
| OL&I % community councils with emergency plan | 80 % | 71 % R ↑ | |
| OL&I % community councils developing an emergency plan | | | |

| Success Measure | Target FQ2 14/15 | Actual FQ2 14/15 | Traffic Light | Trend | Comments |
|--|-------------------|-------------------|---------------|------------|---|
| % 5+ SCQF level 6 – Oban High | | 11% | Green | | No commentary in Pyramid |
| % 5+ SCQF level 6 – Tiree High | | 0% | Green | | No commentary in Pyramid |
| % 5+ SCQF level 6 – Tobermory High | | 17% | Green | | No commentary in Pyramid |
| % road area resurfaced/reconstructed - OL&I | FY 13/14 2.04% | FY 13/14 1.59% | Red | Ascending | Annual data - no commentary in Pyramid |
| % road area surface treated - OL&I | FY 13/14 4.89% | FY 13/14 2.23% | Red | Descending | Annual data -no commentary in Pyramid |
| Car Parking income to date - OL&I | £541,375 | £414,070 | Red | Ascending | The actual income remains below the targeted projection, with enforcement now in place, it had been hoped that with the introduction of the Amenity Wardens that an increase in car parking income would have been seen. The support from the Amenity Services Enforcement Officers has been restricted within the Oban and Lorn area due to staff turnover. Ways of ensuring car parking enforcement is increased and more visible will be explored through the use of other Roads and Amenity Service staff through the forthcoming months |
| CP16 OL&I % of Children on CPR with a completed CP plan | 94% | 88% | Red | Descending | No commentary in Pyramid |
| Householder Planning Apps: % processed in 2 months in OL&I | 90% | 89.3% | Red | Ascending | This indicator has missed target by smallest possible margin - less than 1% and 1 single application. The team actually processed more applications in FQ2 than in FQ1 (where they did achieve target) but because there has been an increase in overall planning application volume the % has slightly dropped - the gearing effect of volume. No cause for concern given small margins |

| Success Measure | Target FQ2 14/15 | Actual FQ2 14/15 | Traffic Light | Trend | Comments |
|---|-------------------------|-------------------------|----------------------|--------------|--|
| LEAMS - OL&I Lorn | 73 | 72.3 | Red | Descending | The performance in the cleanliness monitoring has room for improvement in the Lorn area, the performance over the FQ2 period months of July, August and September, recorded at 72, 72 and 73 respectively. This level of performance is not poor and does not reflect on local staff. There were issues around staff turnovers during this period, and throughout these staff issues the LETS (Local Environment Teams) ensuring a focus was retained in the street cleanliness. |
| OL&I % community councils with emergency plan | 80% | 71% | Red | Ascending | Progress has been slow due to the time of year. We are due to meet with Police Scotland to ensure we accelerate the progress of outstanding plans before the Winter period. |

ARGYLL AND BUTE COUNCIL

OBAN, LORN AND THE
ISLES AREA COMMITTEE

CUSTOMER SERVICES

10th DECEMBER 2014

IMPROVEMENTS TO AREA SCORECARD

1 Background

The Area Committee has reviewed performance through their bespoke Area scorecard since it was developed during 2011-12. This paper presents a proposal to improve the OLI Area scorecard.

2 Recommendations

It is recommended that the Area Committee adopts the attached improvements to their Area scorecard.

3 Detail

The OLI Area scorecard has a small number of measures that need updating in line with improved Service performance management in the Planning Service. Additionally, with the advent of the Health & Social Care Integration, the Area Committee could benefit from increased performance information across the Social Work function.

A small number of additional changes are proposed including the removal of community resilience planning (removed to Local Community Planning Group scorecard). The 'exceptions' box has been removed to give a simpler overall look to the scorecard.

As Self Directed Support has replaced Direct Payments as a way of resourcing social care, the Direct Payments measure is less relevant, so should be removed from the Area scorecard.

Attached are the full details of all proposed changes along with the current and proposed improved scorecards.

Jane Fowler
Head of Improvement and HR

For further information, please contact:
David Clements
Improvement and Organisational Development Programme Manager
(Planning and Performance Management)
01465 604205

Oban, Lorn and the Isles

Proposed Area scorecard improvements

Adult Care

Remove

- Number of direct payment clients

Add

- number of substance misuse clients
- number of clients receiving a mental health service
- number of clients with a learning disability

Children & Families

Add

- number of children on the Child Protection Register
- number of Looked After and Accommodated Children (LAAC) in external placements
- number of children affected by disability receiving a service

Economy

Remove

- all planning applications: % processed in 2 months
- local (excl HH) planning applications: % processed in 2 months
- ACHA data – none data available now (remove to CPP Area scorecard)

Add

- average number of weeks to determine all local planning applications (target = 12)
- % of pre-application enquiries processed in 20 working days (target = 70%)

Roads & Lighting

Remove

- % road network to be considered for maintenance (annual *and* A&B level only)

Add

- Street lighting - % faults repaired within 7 days

Community Resilience

Remove

- Both measures (remove to CPP Area scorecard)

| Environment | Target | OL&I | Council |
|--|-----------|----------------------|-----------|
| Car Parking income to date - OL&I | £ 154,810 | £ 110,956 R ↓ | £ 164,623 |
| Dog fouling - number of complaints LORN | | 16 ↓ | 70 |
| Dog fouling - number of complaints MULL | | 1 ↑ | |
| Dog fouling - number of fines issued LORN | | 0 ↓ | 2 |
| Dog fouling - number of fines issued MULL | | 0 → | |
| LEAMS - OL&I Lorn | 73 | 75 G ↑ | 77 |
| LEAMS - OL&I Mull | 73 | 81 G ↑ | |
| No of Complaints ref Waste Collection - OL&I Lorn | | 10 ↓ | 12 |
| No of Complaints ref Waste Collection - OL&I Mull | | 0 → | |
| Dark street lamps – number of dark-lamp-nights * no data currently * | | | |

| Economy | Target | OL&I | Council |
|--|--------|-------------------|---------|
| CC1 Affordable social sector new builds - OL&I | 0 | 0 G → | 15 |
| * ACHA - currently no ACHA data in Pyramid * | | | |
| All Local Planning Apps: % processed in 2 months in OL&I | 70.0 % | 77.4 % G ↑ | 79.2 % |
| Householder Planning Apps: % processed in 2 months in OL&I | 90.0 % | 85.2 % R ↓ | 90.1 % |
| % of Building Warrants Apps responded to within 20 days - OL&I | | 96.2 % ↓ | 95.2 % |

| Adult Care | Target | OL&I | Council |
|--|--------|--------------------|---------|
| OL&I - No of DP Clients | | 24 → | 102 |
| OL&I - No of People Awaiting FPC within their Homes | 0 | 0 G → | 0 |
| Colonsay - % of Older People receiving Care in the Community - In Year | 80.0 % | 100.0 % G → | |
| Mull & Iona - % of Older People receiving Care in the Community - In Year | 80.0 % | 90.0 % G ↑ | 90.2 % |
| Oban - % of Older People receiving Care in the Community - In Year | 80.0 % | 90.8 % G ↑ | |
| Tiree & Coll - % of Older People receiving Care in the Community - In Year | 80.0 % | 100.0 % G ↑ | |

| Children & Families | Target | OL&I | Council |
|--|--------|------------------|---------|
| CA12 OL&I - Total No LAAC | | 21 ↓ | 121 |
| CA25 OL&I - % Reviews of LAAC Convened within Timescales | 100 % | 100 % G ↑ | 100 % |
| CP16 OL&I % of Children on CPR with a completed CP plan | 93 % | 100 % G → | 100 % |

| Education | Target | OL&I | Council |
|---|--------|--------|---------|
| HMIE positive School Evaluations - OL&I Sec | | 63 % ↓ | 63 % |
| % positive destinations Oban High FQ1 14/15 | | | |
| % positive destinations Tiree High School FQ1 14/15 | | | |
| % positive destinations Tobermory High FQ1 14/15 | | | |
| % 5+ SCQF level 6 Oban High FQ1 14/15 | | | |
| % 5+ SCQF level 6 Tiree High School FQ1 14/15 | | | |
| % 5+ SCQF level 6 Tobermory High FQ1 14/15 | | | |
| School % unauthorised absence Oban High | | 1.7 % | |
| School % unauthorised absence Tiree High School | | 2.9 % | 1.3 % |
| School % unauthorised absence Tobermory High | | 0.2 % | |

| Roads | Target | OL&I | Council |
|---|--------|---------|---------|
| % road area resurfaced/reconstructed - OL&I FQ1 14/15 | | | |
| % road area surface treated - OL&I FQ1 14/15 | | | |
| % Cat 1 road defects repaired timeously - OL&I | | 100 % → | 97.8 % |

| Community Resilience | Target | OL&I | Council |
|--|--------|-----------------|---------|
| OL&I % community councils with emergency plan | 80 % | 56 % R ↓ | |
| OL&I % community councils developing an emergency plan | 13 % | 13 % ↓ | |

| Environment | Target | OL&I | Council |
|---|-----------|----------------------|-----------|
| Car Parking income to date - OL&I | £ 541,375 | £ 414,070 R ↓ | £ 561,088 |
| Dog fouling - number of complaints LORN | | 18 ↓ | 68 |
| Dog fouling - number of complaints MULL | | 0 ↑ | |
| Dog fouling - number of fines issued LORN | | 0 → | 1 |
| Dog fouling - number of fines issued MULL | | 0 → | |
| LEAMS - OL&I Lorn | 73 | 72 R ↓ | 79 |
| LEAMS - OL&I Mull | 73 | 75 G ↓ | |
| No of Complaints ref Waste Collection - OL&I Lorn | | 1 ↓ | 2 |
| No of Complaints ref Waste Collection - OL&I Mull | | 0 → | |

| Economy | Target | OL&I | Council |
|---|------------|-----------------------|------------|
| CC1 Affordable social sector new builds - OL&I | | 58 ↑ | 67 |
| NEW % of Pre-App Enquiries Processed in 20 working days in OL&I | 70.0 % | 81.8 % G ↓ | 78.5 % |
| NEW NEW All Local Planning Apps: Ave no of Weeks to Determine - OL&I | 12.0 Weeks | 10.5 Weeks G ↓ | 10.6 Weeks |
| Householder Planning Apps: % processed in 2 months in OL&I | 90.0 % | 89.3 % R ↓ | 94.9 % |

| Adult Care | Target | OL&I | Council |
|--|--------|--------------------|---------|
| NEW OL&I - No of LD Cases | 86 | 86 → | 364 |
| NEW OL&I - Number of SM Clients | 112 | 112 ↓ | 407 |
| NEW OL&I - Total no of MH Clients | 50 | 50 → | 257 |
| Colonsay - % of Older People receiving Care in the Community - In Year | 80.0 % | 0.0 % R ↓ | 87.8 % |
| Mull & Iona - % of Older People receiving Care in the Community - In Year | 80.0 % | 57.1 % R ↓ | |
| Oban - % of Older People receiving Care in the Community - In Year | 80.0 % | 89.7 % G ↓ | |
| Tiree & Coll - % of Older People receiving Care in the Community - In Year | 80.0 % | 100.0 % G → | |

| Children & Families | Target | OL&I | Council |
|--|--------|------------------|---------|
| CA12 OL&I - Total No LAAC | | 22 ↑ | 114 |
| NEW CA17 OL&I - No of External LAAC | | 2 ↑ | 12 |
| CA25 OL&I - % Reviews of LAAC Convened within Timescales | 100 % | 100 % G → | 100 % |
| CP16 OL&I % of Children on CPR with a completed CP plan | 94 % | 88 % R ↓ | 72 % |
| NEW CABD53 OL&I - Open Cases - children with disability | | 34 → | 119 |
| NEW CP5 OL&I - No Children on CPR | | 8 ↑ | 18 |

| Education | Target | OL&I | Council |
|--|---------|--------------------|---------|
| HMIE positive School Evaluations - OL&I Sec | | 100 % ↑ | 100 % |
| % positive destinations Oban High ACY 12/13 | | 94 % ↑ | |
| % positive destinations Tree High School ACY 12/13 | | 100 % → | 92.4 % |
| % positive destinations Tobermory High ACY 12/13 | | 100 % → | |
| % 5+ SQOF level 6 Oban High ACY 12/13 | 13.20 % | 10.43 % R ↓ | |
| % 5+ SQOF level 6 Tree High School ACY 12/13 | 13.20 % | 0.00 % R ↓ | 13 % |
| % 5+ SQOF level 6 Tobermory High ACY 12/13 | 13.20 % | 7.41 % R ↓ | |
| School % unauthorised absence Oban High | | 2.0 % ↓ | |
| School % unauthorised absence Tree High School | | 3.1 % ↓ | 1.3 % |
| School % unauthorised absence Tobermory High | | 0.7 % ↑ | |

| Roads & Street Lighting | Target | OL&I | Council |
|---|-----------------|-------------------|---------|
| % road area resurfaced/reconstructed - OL&I | FY 13/14 2.04 % | 1.59 % R ↓ | 1.95 % |
| % road area surface treated - OL&I | FY 13/14 4.89 % | 2.23 % R ↓ | 2.02 % |
| % Cat 1 road defects repaired timeously - OL&I | | 100 % → | 96.0 % |
| NEW Street lighting - % OL&I faults repaired within 7 days | 88 % | 90 % G ↓ | 94 % |

ARGYLL AND BUTE COUNCIL
**OBAN, LORN AND THE
ISLES AREA COMMITTEE**
COMMUNITY SERVICES
10 December 2014

THIRD SECTOR GRANTS 2014/15

1.0 SUMMARY

- 1.1 This report details recommendations for the award of Third Sector Grants to Third Sector organisations for Oban, Lorn and the Isles.
- 1.2 The total Third Sector Grant budget made available by the Council for allocation in Oban, Lorn and the Isles for 2014/15 is £35,000 of which £33,000 has been awarded, leaving £2,000 to be allocated.

2.0 RECOMMENDATIONS

- 2.1 The 3 organisations listed below are awarded funding from the Third Sector Grants budget.
- 2.2 As a general rule, those organisations that have received funding for two consecutive years or more should not be awarded more than the amount they received in 2013/14, unless increased developmental aspects are detailed in the application.
- 2.3 Where possible, and if appropriate, new applicants should receive all or most of the amount requested (up to 50% total project costs), unless a very large amount of funding is sought.
- 2.4 Grants will only be awarded pending receipt of the correct paperwork; an approved financial check; and an End of Project monitoring report (if a grant was awarded in previous year).

| Ref No | Organisation | Grant Award 2012 | Grant Award 2013 | Total Project | Amount Requested | Recommendation |
|--------|--|------------------|------------------|---------------|------------------|----------------|
| 2.1 | Argyll Animal Aid | £0 | £0 | £3,600 | £1,800 | £410 |
| 2.2 | Comann Eachdraidh Lios Mor (CELM)/The Lismore Historical Society | £0 | £750 | £1,150 | £550 | £200 |
| 2.3 | Glenorchy and Innishail Community Orchard and Garden | £0 | £0 | £780 | £390 | £390 |
| 2.4 | Tobermory Playpark Group | £0 | £0 | £5,000 | £2,000 | £1,000 |
| | Total | | | | | £2,000 |

3. DETAIL

| Ref No | Organisation | Rationale for grant allocation |
|--------|--|---|
| 3.1 | Argyll Animal Aid | This is a local charity working within the area of animal welfare. Their work is sustained by a group of committed local volunteers and a small grant is recommended. |
| 3.2 | Comann Eachdraidh Lios Mor (CELM)/The Lismore Historical Society | The island of Lismore has a volunteer run library and a book week dovetails with local provision, as well as attracting visitors. |
| 3.3 | Glenorchy and Innishail Community Orchard and Garden | This project will enhance the existing community orchard and add value to the project, encouraging and educating people by providing interpretation boards. |
| 3.4 | Tobermory Playpark Group | The group have managed to secure funding from various sources - the recommendation will allow them to complete this first stage of their project, kick-starting the bigger project. Agreement has already been reached regarding maintenance. |

4.0 CONCLUSION

4.1 The organisations have been contacted and grant applications assessed.

5.0 IMPLICATIONS

- 5.1 Policy: None
- 5.2 Financial: As per area budget allocation.
- 5.3 Legal: None
- 5.4 HR: None
- 5.5 Equalities Consistent with the Equal Opportunities policy of Argyll and Bute Council.
- 5.6 Risk: Monitoring of the process will minimise any risk to the Council
- 5.7 Customer Service: None

6.0 APPENDICES

6.1 Officer assessment reports submitted.

Margaret Fyfe
Community Development Manager

25 November 2014

For further information contact: Laura Macdonald, Community Development Officer for Oban, Lorn and the Isles. Tel No 01631 567944.

ARGYLL AND BUTE COUNCIL**Oban Lorn and the Isles Area
Committee****Customer Services****10 December 2014**

Oban - Dalmally Train Service - School Transport

1.0 EXECUTIVE SUMMARY

- 1.1 This report provides members with an update on the successful implementation of the enhanced Oban-Dalmally Train service, which has been used to transport pupils living along the Dalmally corridor to Oban High School since the beginning of the school session in August 2014.
- 1.2 The report details the trial train journeys which took place in June 2014, involving the school pupils who were eligible to travel on by train from August 2014. The trials were completed successfully, without incident, and enabled train and road safety measures to be explained to the pupils.
- 1.3 The report also reviews the full implementation of the school train transport in August 2014. In addition it outlines the impact on the enhanced service for the general public provided by the extra train journeys.

1.4 Recommendations

- 1.4.1 Members are asked to note the content of this report.

ARGYLL AND BUTE COUNCIL

Oban Lorne and the Isles Area
Committee

Customer Services

10 December 2014

Oban-Dalmally Train Service - School Transport

2.0 INTRODUCTION

2.1 This report provides members with an update on the successful implementation of the enhanced Oban-Dalmally Train service, which has been used to transport pupils living along the Dalmally corridor to Oban High School since the beginning of the school session in August 2014.

3.0 RECOMMENDATIONS

3.1 Members are asked to note the content of this report.

4.0 DETAIL

4.1 Introduction

4.1.1 In February 2013 the Scottish Transport Minister announced that First ScotRail was funding a major enhancement to the train service between Glasgow and Oban. Due to this, from a service of three trains a day, the frequency of service increased to six trains a day from 18 May 2014.

4.1.2 Following the announcement of the enhanced train service, discussions took place amongst the Council, HiTRANS and First ScotRail concerning the detail of the timetable and ScotRail invited the Council to consider the option of using rail to transport pupils.

4.1.3 On 8th May 2013 a report detailing the proposal was presented to the Oban Lorn and the Isles Area Committee Business day and on 27th June 2013 the Council approved the transfer from bus to rail transport for most of the Oban High School pupils entitled to free transport who live between Dalmally and Connel. Pupils who do not have safe walking routes to the station in Taynuilt continued to be transported by bus.

4.1.4 Presentations on the option of train transportation for pupils were made in September 2013 to Connel Community Council, to an open meeting under the auspices of Glenorchy and Innishail Community Council in October 2013 and to Taynuilt Community Council in December 2013. Contact has been maintained with all Community Councils since then and this resulted in a follow up meeting with concerned parents from Loch Awe and Dalmally in March 2014. In addition a joint presentation was made by the Council and HiTrans to the Oban Lorn and the Isles Community Planning Group on 11 December, 2013.

4.1.5 Arising from these meetings, the Council considered all issues raised and, in partnership with HiTRANS, ScotRail and BEAR put in place measures to address parental concerns.

4.2 Enhanced train service - May 2014

4.2.1 The introduction of the enhanced service on 18 May 2014 has provided new journey opportunities for local residents with an increase in passengers into Oban for work and a daily commute from Loch Awe to Glasgow. There has also been an increase in visitor passengers and ferry user passengers. Performance and reliability has been good, with just one road traffic incident causing a delay.

4.2.2 For the future, the London sleeper operator, Serco, plans to get the sleeper train to Crianlarich early to connect with the 0520 Glasgow to Oban journey, providing a link through from London. Developments on this service will be reported as information becomes available.

4.2.3 Station facilities have also been improved, with new shelters at Dalmally and Taynuilt, and new access lighting at Loch Awe.

4.3 Trial School Train journeys – June 2014

4.3.1 As plans were being finalized for the trial school train journeys, regrettably, on 30 May 2014, a serious accident occurred on the A85, resulting in the road being closed north of Oban for several hours. ScotRail responded by allowing all pupils affected by the road closure to travel home on the train without charge.

4.3.2 The trial itself commenced on Monday morning, 2nd June, as arranged by the Council's Integrated Transport Team. This involved Primary 7 students who would be moving to Oban High School in August 2014 being given the opportunity to make the journey by train, and on both Tuesday 3rd June 2014 and Wednesday 4th June 2014, all pupils eligible for train transport from August 2014 were given the opportunity to travel.

4.3.3 This was seen as a good way to introduce the train service and a chance for a Constable from the British Transport Police to carry out awareness sessions at the stations in Dalmally and Taynuilt.

4.3.4 Throughout the trial, the behaviour of the pupils was first class, both at the stations and on the train, where Council staff were able to answer questions and show the pupils how to alight properly from the train. Staff from the Council, HiTrans and ScotRail were available both on the platform and on the train to observe the students travelling. Pupils were observed socialising, and studying on the train, listening to music and reading. Students were asked their thoughts about the train service, and expressed satisfaction with it.

4.3.5 It is unfortunate that the train ran late on the Monday 2nd June, due to problems in Central Scotland. However, contingency arrangements were put into action, including updating the school Facebook page and issuing information on Oban FM. This helped to ensure that pupils and parents were aware of the delay before they left home.

4.4 Full implementation of school train transport – August 2014

- 4.4.1 The use of the train to transport pupils to Oban High School commenced with effect from 14 August 2014. Council officers travelled on the trains both morning and afternoon for the first week and on the first morning staff from HiTrans and two British Transport Police officers were present. One police officer travelled from Dalmally and the other supervised the pupils at Taynuilt.
- 4.4.2 A Council Officer escorted pupils as they walked from the station to Oban High School on Thursday and Friday and it was observed that on exiting the station, the pupils crossed Shore Street and Albany Street where the traffic stopped for them. It was noticeable that throughout the area around the school, motorists are very considerate to all school pupils.
- 4.4.3 Once again, staff travelling on the train reported pupils were socialising, using their electronic devices, studying. In the afternoon numbers travelling on the train appeared to be lower as some pupils attend after school activities and travel home on a later train. Staff spoke directly to senior pupils during this initial period who expressed satisfaction with the train service.
- 4.4.4 As agreed with ScotRail, both British Transport Police and Council staff have been making occasional trips on the train to monitor pupil behaviour on the journeys.

4.5 Train disruption – September 2014

- 4.5.1 As previously referred to in section 4.3.1, on 28 September 2014, ScotRail contacted Oban High School at 3.30 to advise that the 1611 train had been cancelled. This was as a result of a completely unforeseen incident wherein a lorry hit a bridge and ScotRail had to wait on safety checks being carried out.
- 4.5.2 Under normal circumstances wherein a service is withdrawn, ScotRail have provided assurances that they would deploy buses as a means of alternative travel. Due to the short notice and nature of the incident on this occasion, the deployment of buses would have taken just as long as waiting for the 1811 train.
- 4.5.3 In the circumstances, the Head Teacher of Oban High School immediately arranged for a text message to be issued to all the parents of affected pupils, advising them of the delay, and a senior teacher was deployed at the railway station to wait with the pupils until the next train arrived. In the interim, however, having been made aware of the incident, many pupils were picked up by their parents.
- 4.5.4 This delay, although unfortunate, enabled the Council and its partners to make use of the contingency arrangements which are in place for such an event, and all pupils arrived home without incident.
- 4.5.5 Members are reminded that the safety of pupils is of paramount to the Council, and as a consequence of this service disruption, the contingency arrangements have been subject to a post incident review in order to further improve them.

5.0 CONCLUSION

- 5.1 The introduction of the enhanced train service and related school transport, in the Oban area, has proved to be a success and popular with pupils.
- 5.2 Pupils safety is of paramount importance to the Council so arrangements for the service are subject to ongoing review with partner agencies to deliver improvements.
- 5.3 The extra journeys which have been put in place are also popular with the wider travelling public, as confirmed by the increase in passengers both locally and those visiting the area.

6.0 IMPLICATIONS

- 6.1 Policy – The enhancement of the Oban train service increases opportunities for social and economic activity within the communities served. Its use for school transportation also ensures that pupils get to and from school safely and on time and have greater opportunity to participate in after school clubs and employment.
- 6.2 Financial – Annual savings of approximately £58,000 have been made as a result of pupils being transported by train.
- 6.3 Legal – The use of the train service for pupil transportation fully addresses the Council's legal obligations.
- 6.4 HR - None
- 6.5 Equalities - None
- 6.6 Risk – The new school train service has been subject to full risk assessment by the Council and its partner agencies.
- 6.7 Customer Service – The improved train service has been warmly received by pupils and fare payers alike.

**Executive Director of Customer Services
10 November 2014**

For further information contact:

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Policy Lead Councillor Ellen Morton

APPENDICES - none

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ARGYLL AND BUTE COUNCIL

Oban, Lorn and the Isles Area Committee

DEVELOPMENT AND
INFRASTRUCTURE SERVICES

10 DECEMBER 2014

ROADS REVENUE BUDGET 2014 TO 2015 – 2nd QUARTER UPDATE

1.0 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to advise Members of the roads revenue budget position for the 2nd Quarter of financial year 2014/15.
- 1.2 The overall roads maintenance budget for the 2014/15 year (excluding winter maintenance and coastal protection) is £4,145,227. Spend at the end of the second quarter of the financial year is £2,247,916; this equates to a 54% spend, with 46% remaining for the last two quarters.

ROADS REVENUE BUDGET 2014 TO 2015 – 2nd QUARTER UPDATE

2.0 SUMMARY

2.1 This report is the second of four reports which will provide Members with information on road maintenance revenue activities being delivered in 2014/15.

3.0 RECOMMENDATIONS

3.1 That the Committee notes this report.

4.0 DETAILS

Members were presented with four reports for each quarter of the 2013 to 2014 financial year which provided information on the roads maintenance revenue budget. This second of four reports provides financial information on roads maintenance spend for the second quarter of the 2014 to 2015 financial year.

The Roads Operations Budget is proposed in line with the Roads Maintenance and Management Strategy and the Roads Maintenance and Asset Management Plan (RAMP). As Members are aware, the available revenue budget is currently insufficient to allow all of the required works to be fully undertaken at the level of maintenance activity identified in the RAMP. Roads revenue expenditure is closely monitored by separating types of work into different 'activities'. This report is based upon financial information which has been collated through the 'Total' costing system. Winter maintenance and coastal protection costs have been excluded from this report.

Following requests from Members, an additional table has been added to this report which did not appear in previous reports; appendix 1a) now provides details of spend for each activity in each specific Area - in this case, Oban, Lorn and the Isles actual costs to date are provided. Appendix 1b), still indicates the overall roads revenue maintenance budget for each area. The overall roads maintenance budget for the 2014/15 year (excluding winter maintenance and coastal protection) is £4,145,227 as indicated in the table.

Appendix 1c) provides information on percentage spend for each area. Spend at the end of the second quarter is £2,247,916 which equates to a 54%, of the available budget. Spend in the Oban, Lorn and the Isles Area for the same period equates to 58%.

In Appendix 1d) the budget spent for each activity has been divided by the estimated unit rate for that activity to give the amount of work that would be expected to have been achieved within that budget spend. Roads Operations is now in the process of comparing actual quantities of works carried out in each area with spend for particular activities; this process involves careful correlation of quantities input by inspectorial staff in the WDM

system with corresponding costs in the Total costing system. Early results are encouraging and this process will form the basis for future reporting of area unit rates.

Appendix 1e) shows graphically how some of the main work activities have progressed in the first quarter of the year in financial terms. Budget profiles are set for each budget line and are used to manage actual expenditure against available budget. Graphs show 'target' spend versus 'actual and re-profiled' spend. The last two graphs indicate the overall position.

5.0 CONCLUSION

This report provides Members with a financial update on the roads revenue maintenance budget for the first quarter of the financial year 2014 to 2015. It indicates an average spend of 54% at the end of the second quarter. Further quarterly reports will continue to be presented to Members at future Area Committees.

6.0 IMPLICATIONS

| | | |
|-----|-------------------|--|
| 6.1 | Policy | Works assessed and carried out under the current Roads Asset Management and Maintenance Plan. |
| 6.2 | Financial | The available Roads revenue budget is below that required in terms of the RAMP. |
| 6.3 | Legal | None |
| 6.4 | HR | Roads revenue maintenance works are delivered by both Roads Operations and Amenity Operatives. |
| 6.5 | Equalities | None |
| 6.6 | Risk | Deterioration of road network if budget not spent effectively. |
| 6.7 | Customer Services | Maintains service level commitment set out in Service Plan. |

Executive Director of Development and Infrastructure: Pippa Milne

Head of Roads & Amenity Services: Jim Smith

12 November 2014

For further information contact: Stewart Clark, Roads Performance Manager,

Tel: 01546 604893

APPENDICES

Appendix 1a – Actual spend to date – Oban, Lorn and the Isles Area.

Appendix 1b – Overall Budget – All Areas.

Appendix 1c – Percentage Spend – All Areas.

Appendix 1d – Estimated quantity of works carried out.

Appendix 1e – Graphs

APPENDICES

OBAN, LORN AND THE ISLES - COSTS TO DATE Q2

| Activity Description | 2014 / 15 Budgets | Costs to date | Remaining Budget |
|------------------------|----------------------|-----------------|---------------------|
| Resurfacing | £0 | £0 | £0 |
| Anit Skid Treatment | £0 | £0 | £0 |
| Patching | £267,000 | £148,034 | £118,966 |
| Potholing | £258,000 | £181,746 | £76,254 |
| Bridges | £0 | £0 | £0 |
| Cattle Grids | £0 | £3,623 | -£3,623 |
| Footways/Kerbs | £7,500 | £8,025 | -£525 |
| Cycleway/Patching | £0 | £0 | £0 |
| Remedial Earthworks | £0 | £135 | -£135 |
| Drainage/Culverts | £74,000 | £24,111 | £49,889 |
| Drainage/Ditches | £149,000 | £33,661 | £115,339 |
| Scrub/Tree Maintenance | £31,000 | £24,716 | £6,284 |
| Roads Markings/Studs | £19,000 | £10,157 | £8,843 |
| Boundary Fences/Walls | £0 | £1,674 | -£1,674 |
| Pedestrian Guardrails | £0 | £0 | £0 |
| Traffic Signals | £0 | £0 | £0 |
| Traffic Signs | £41,000 | £2,592 | £38,408 |
| Illuminated Bollards | £0 | £0 | £0 |
| Vehicle Safety Fence | £3,000 | £0 | £3,000 |
| Street Name Plates | £1,200 | £0 | £1,200 |
| Sweeping and Cleaning | £0 | £0 | £0 |
| Emergency Incidents | £17,000 | £4,168 | £12,832 |
| Summer Standby | £12,000 | £11,859 | £141 |
| Roads | £879,700 | £454,501 | £425,199 |
| Grass Cutting | £60,000 | £26,655 | £33,345 |
| Weed Spraying | £20,000 | £0 | £20,000 |
| Amenity | £80,000 | £26,655 | £53,345 |
| Road Master | £149,000 | £178,226 | -£29,226 |
| Gully Emptying | £41,500 | £3,665 | £37,835 |
| Fleet | £190,500 | £181,891 | £8,609 |
| | £1,150,200 | £663,047 | £487,153 |

Percentage Spend to date -

58% *

* Note - 'Costs to date' from Total Costing system - does not allow for committed works not in system.

Roads Revenue Maintenance Budget 2014 to 2015

| Activity | Activity Description | Mid Argyll | Kintyre | Islay | MAKI | Lorn | Mull | OLI | Bute | Cowal | B&C | Lomond | Central | Total |
|----------|------------------------|----------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| 0201 | Resurfacing | | | | 0 | | | 0 | | | 0 | | | 0 |
| 0301 | Anit Skid Treatment | | | | 0 | | | 0 | | | 0 | | | 0 |
| 0501 | Patching | 130,000 | 140,000 | 60,000 | 330,000 | 179,000 | 88,000 | 267,000 | 92,000 | 205,000 | 297,000 | 214,875 | | 1,108,875 |
| 0502 | Potholing | 28,000 | 26,000 | 118,000 | 172,000 | 172,000 | 86,000 | 258,000 | 26,000 | 42,000 | 68,000 | 55,000 | | 553,000 |
| 0701 | Bridges | | | | 0 | | | 0 | | | 0 | | 225,000 | 225,000 |
| 0801 | Cattle Grids | | | | 0 | | | 0 | | | 0 | | 30,000 | 30,000 |
| 1001 | Footways/Kerbs | 2,500 | 2,500 | 2,500 | 7,500 | 4,500 | 3,000 | 7,500 | 22,000 | 26,000 | 48,000 | 29,000 | | 92,000 |
| 1002 | Cycleway/Patching | | | | 0 | | | 0 | | | 0 | | | 0 |
| 1301 | Remedial Earthworks | | | | 0 | | | 0 | | | 0 | | | 0 |
| 1401 | Drainage/Culverts | 9,000 | 17,000 | 18,000 | 44,000 | 54,000 | 20,000 | 74,000 | 6,000 | 14,000 | 20,000 | 63,000 | | 201,000 |
| 1402 | Drainage/Ditches | 43,000 | 45,000 | 66,000 | 154,000 | 91,000 | 58,000 | 149,000 | 29,000 | 69,000 | 98,000 | 72,000 | | 473,000 |
| 1601 | Scrub/Tree Maintenance | 12,000 | 12,000 | 12,000 | 36,000 | 22,000 | 9,000 | 31,000 | 8,000 | 20,000 | 28,000 | 26,000 | | 121,000 |
| 1701 | Roads Markings/Studs | 6,500 | 14,000 | 14,000 | 34,500 | 19,000 | | 19,000 | 4,500 | 28,000 | 32,500 | 24,000 | | 110,000 |
| 2001 | Boundary Fences/Walls | | | | 0 | | | 0 | | | 0 | | | 0 |
| 2101 | Pedestrian Guardrails | | | | 0 | | | 0 | | | 0 | | 30,000 | 30,000 |
| 2201 | Traffic Signals | | | | 0 | | | 0 | | | 0 | | | 0 |
| 2301 | Traffic Signs | 6,000 | 6,000 | 6,000 | 18,000 | 18,000 | 23,000 | 41,000 | 4,500 | 9,000 | 13,500 | 10,000 | | 82,500 |
| 2311 | Illuminated Bollards | | | | 0 | | | 0 | | | 0 | | 5,000 | 5,000 |
| 2401 | Vehicle Safety Fence | 8,500 | 1,000 | 1,000 | 10,500 | 2,000 | 1,000 | 3,000 | 852 | 1,500 | 2,352 | 1,500 | | 17,352 |
| 2411 | Street Name Plates | 400 | 400 | 400 | 1,200 | 700 | 500 | 1,200 | | 900 | 900 | 700 | | 4,000 |
| 2501 | Sweeping and Cleaning | | | | 0 | | | 0 | | | 0 | | | 0 |
| 3201 | Emergency Incidents | 4,000 | 4,000 | 4,000 | 12,000 | 12,000 | 5,000 | 17,000 | | 9,000 | 9,000 | 7,000 | | 45,000 |
| 3202 | Summer Standby | 7,000 | 7,000 | 7,000 | 21,000 | 7,000 | 5,000 | 12,000 | | 13,000 | 13,000 | 19,000 | 13,000 | 78,000 |
| | Roads | 256,900 | 274,900 | 308,900 | 840,700 | 581,200 | 298,500 | 879,700 | 192,852 | 437,400 | 630,252 | 522,075 | 303,000 | 3,175,727 |
| 1501 | Grass Cutting | 23,000 | 23,000 | 23,000 | 69,000 | 42,000 | 18,000 | 60,000 | 6,500 | 37,000 | 43,500 | 44,000 | | 216,500 |
| 1503 | Weed Spraying | 4,000 | 4,000 | 4,000 | 12,000 | 14,000 | 6,000 | 20,000 | 8,000 | 4,000 | 12,000 | 20,000 | | 64,000 |
| | Amenity | 27,000 | 27,000 | 27,000 | 81,000 | 56,000 | 24,000 | 80,000 | 14,500 | 41,000 | 55,500 | 64,000 | 0 | 280,500 |
| 0503 | Road Master | 82,000 | 61,000 | 47,000 | 190,000 | 56,000 | 93,000 | 149,000 | 33,000 | 99,000 | 132,000 | 52,000 | | 523,000 |
| 1801 | Gully Emptying | 13,000 | 13,000 | 3,500 | 29,500 | 38,000 | 3,500 | 41,500 | 9,000 | 45,000 | 54,000 | 41,000 | | 166,000 |
| | Fleet | 95,000 | 74,000 | 50,500 | 219,500 | 94,000 | 96,500 | 190,500 | 42,000 | 144,000 | 186,000 | 93,000 | 0 | 689,000 |
| | | 378,900 | 375,900 | 386,400 | 1,141,200 | 731,200 | 419,000 | 1,150,200 | 249,352 | 622,400 | 871,752 | 679,075 | 303,000 | 4,145,227 |

**Roads Revenue Maintenance Budget 2014 to 2015
Spend for Q2**

| | COMBINED AREA BUDGETS * | | | | | | | | | | H & L | B & C | **Bridges / Cattle grids etc. | Total |
|--------------------------|-------------------------|----------|----------|------------|----------|----------|------------|----------|----------|--|----------|----------|-------------------------------------|-------|
| | Mid Argyll | Kintyre | Islay | MAKI | Lorn | Mull | OLI | Bute | Cowal | | | | | |
| | £378,900 | £375,900 | £386,400 | £1,141,200 | £731,200 | £419,000 | £1,150,200 | £249,352 | £622,400 | | | | | |
| Area Budget | | | | | | | | | | | £679,075 | £303,000 | £4,145,227 | |
| Actual Spend - End of Q2 | £156,905 | £230,312 | £217,852 | £605,069 | £330,633 | £332,414 | £663,047 | £189,760 | £273,143 | | £307,498 | £209,399 | £2,247,916 | |
| Remaining Budget | £221,995 | £145,588 | £168,548 | £536,131 | £400,567 | £86,586 | £487,153 | £59,592 | £349,257 | | £371,577 | £93,601 | £1,897,311 | |
| Percentage Spend | 41% | 61% | 56% | 53% | 45% | 79% | 58% | 76% | 44% | | 45% | 69% | 54% | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
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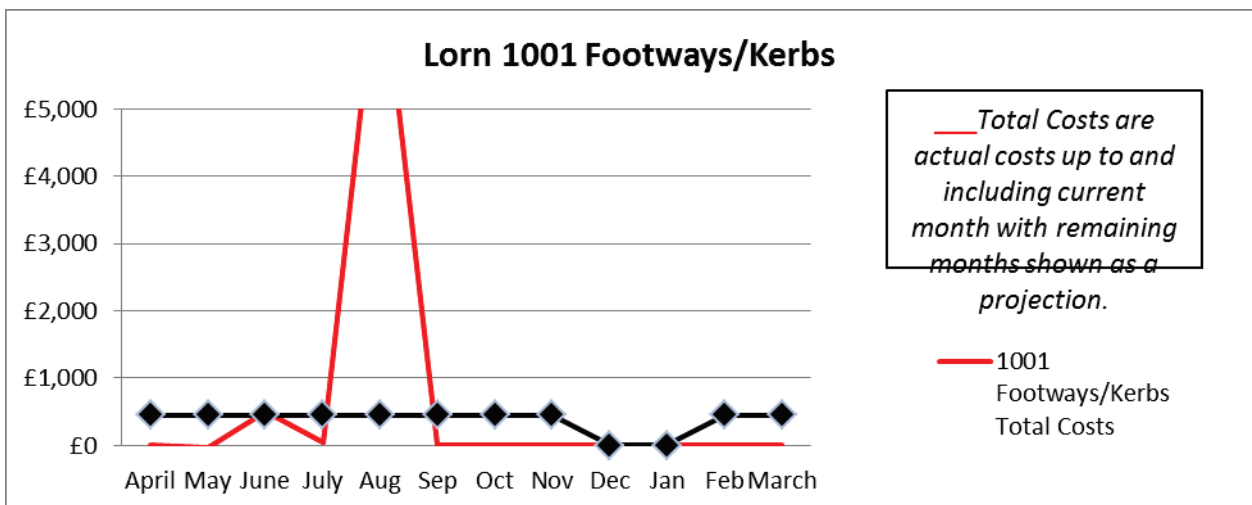
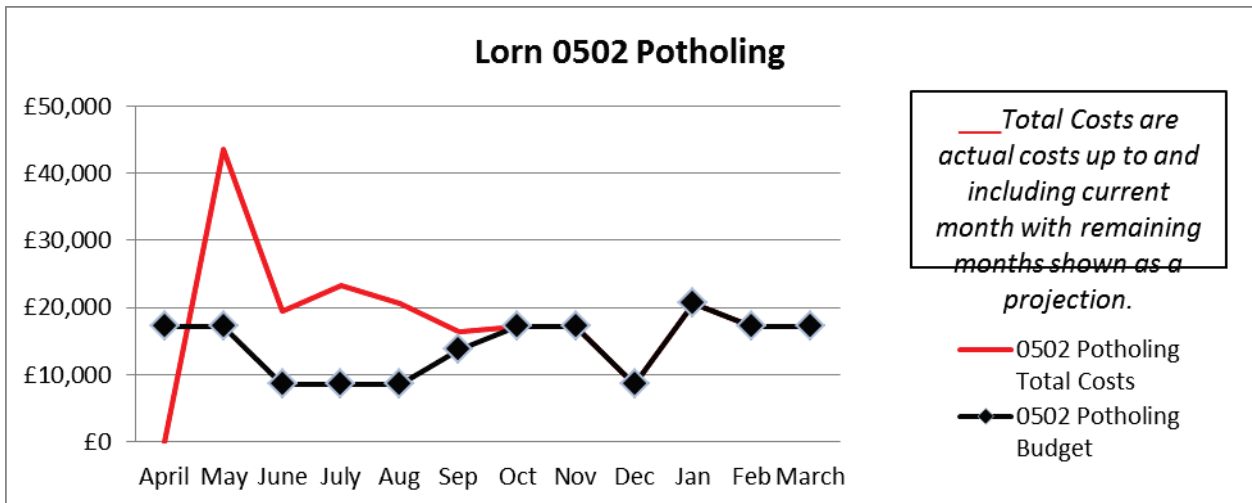
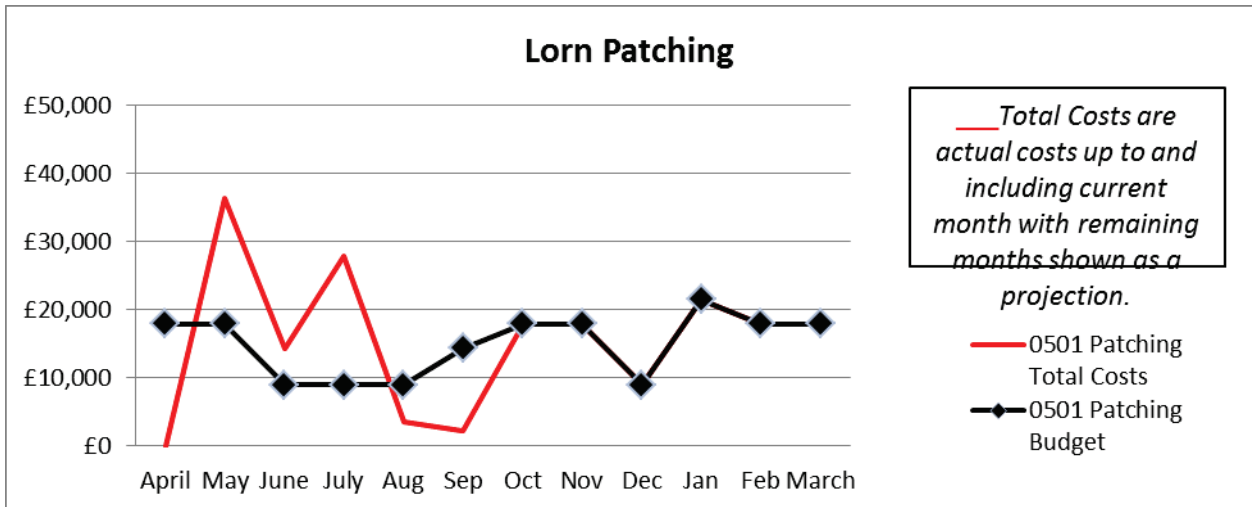
* Combined Area Budgets - See Appendix 1b for list of activities included.

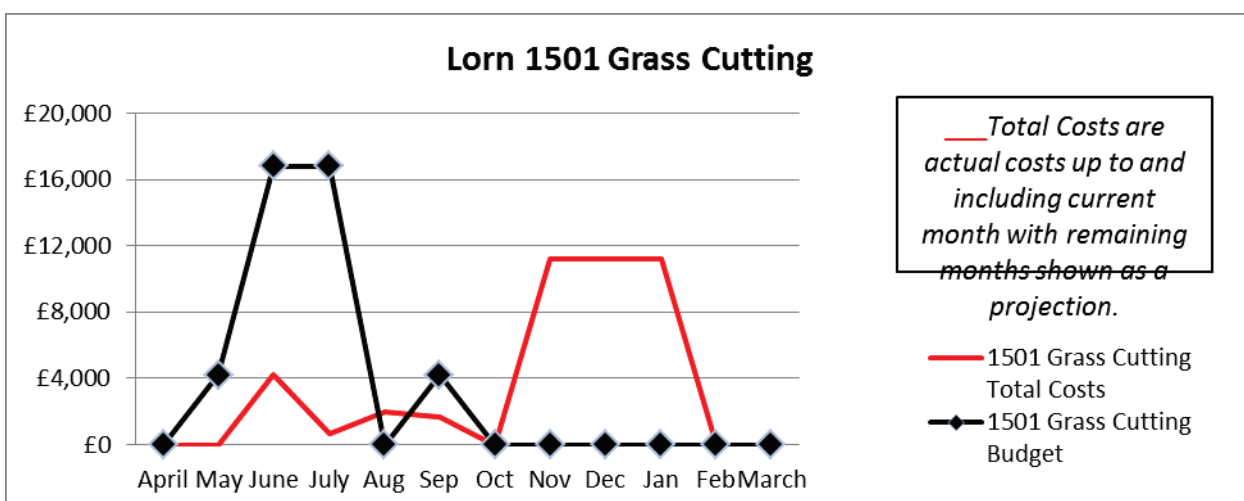
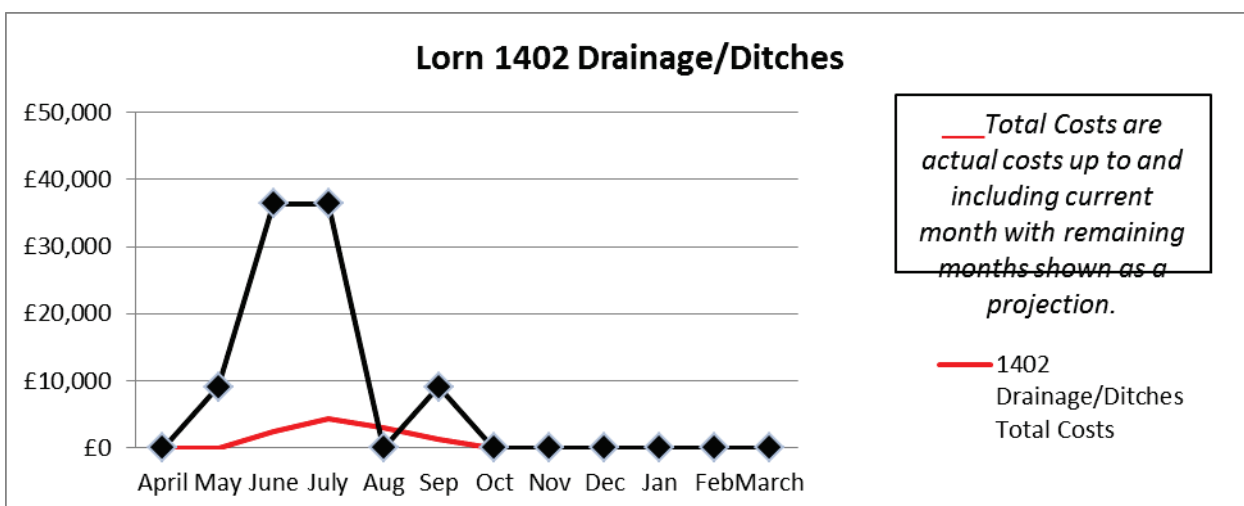
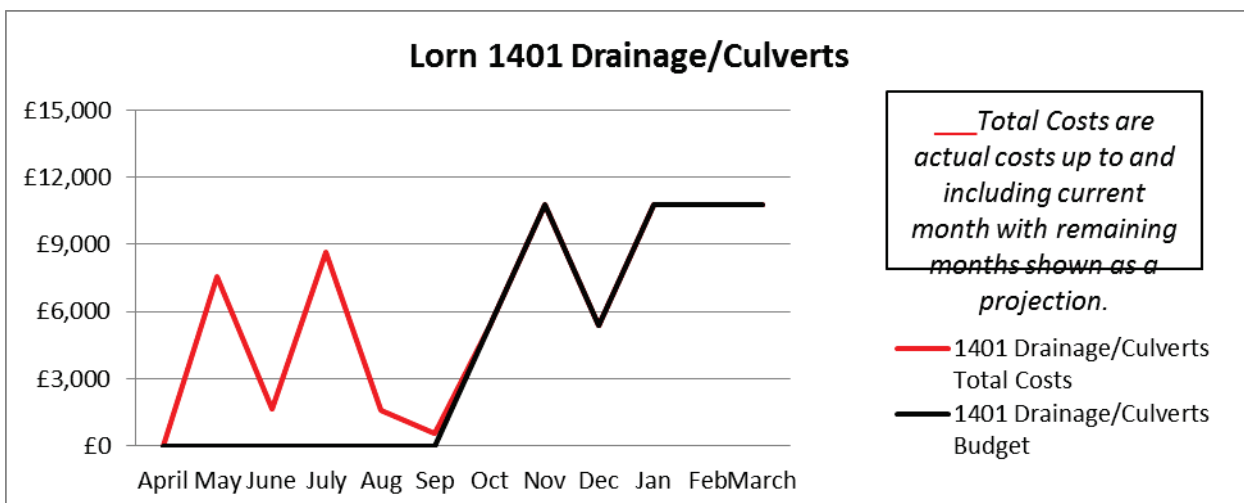
** Remaining 'central budget' - Bridges, cattle grids and illuminated bollards

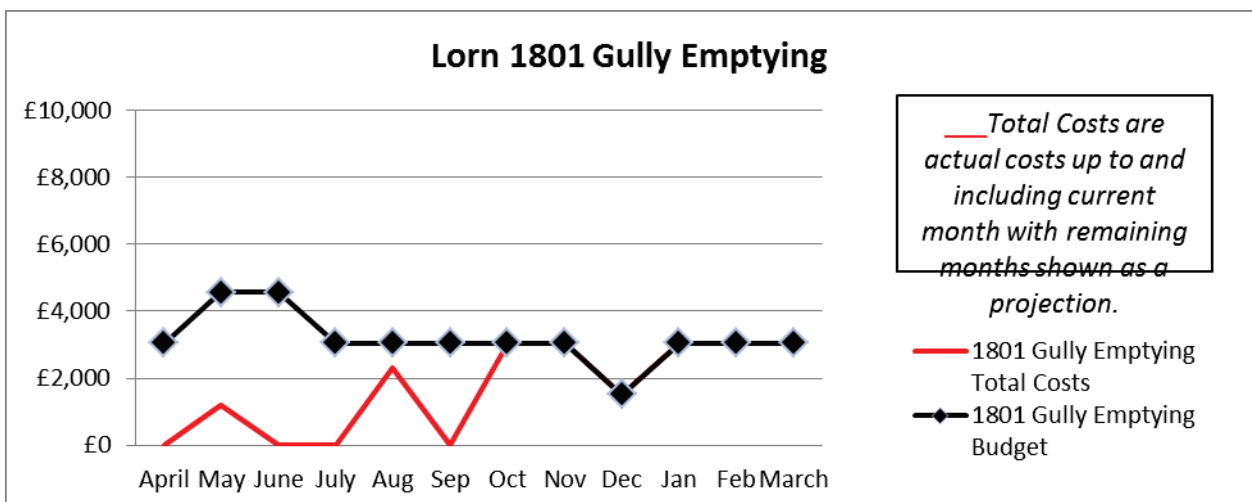
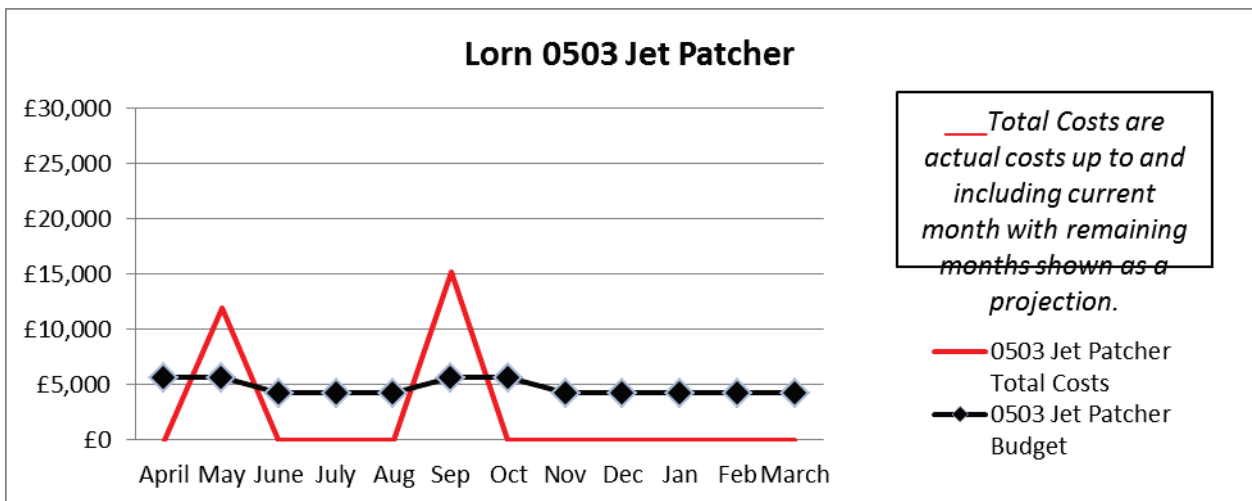
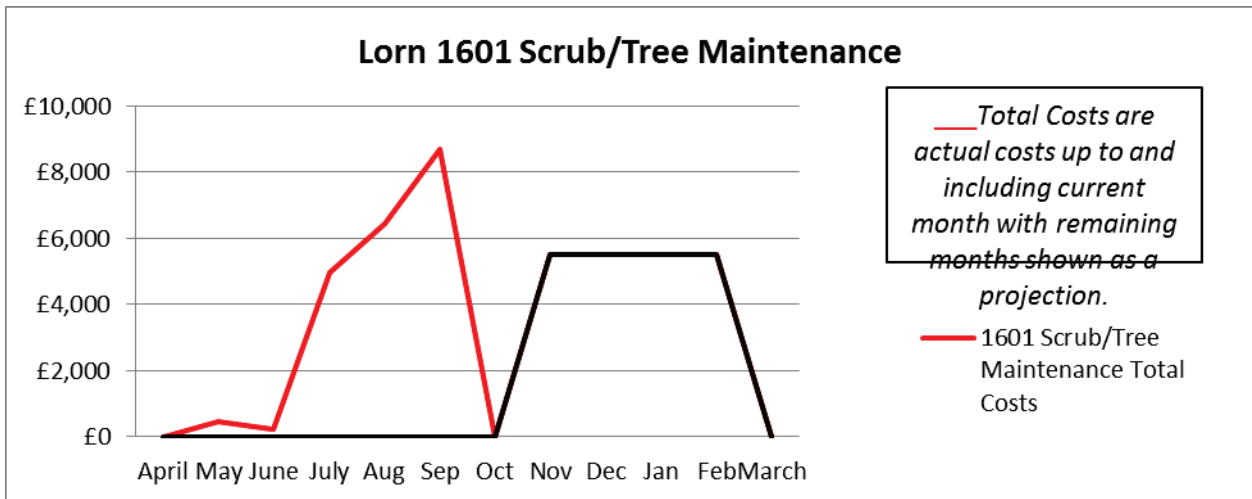
Roads Revenue Maintenance Budget – Oban, Lorn and the Isles

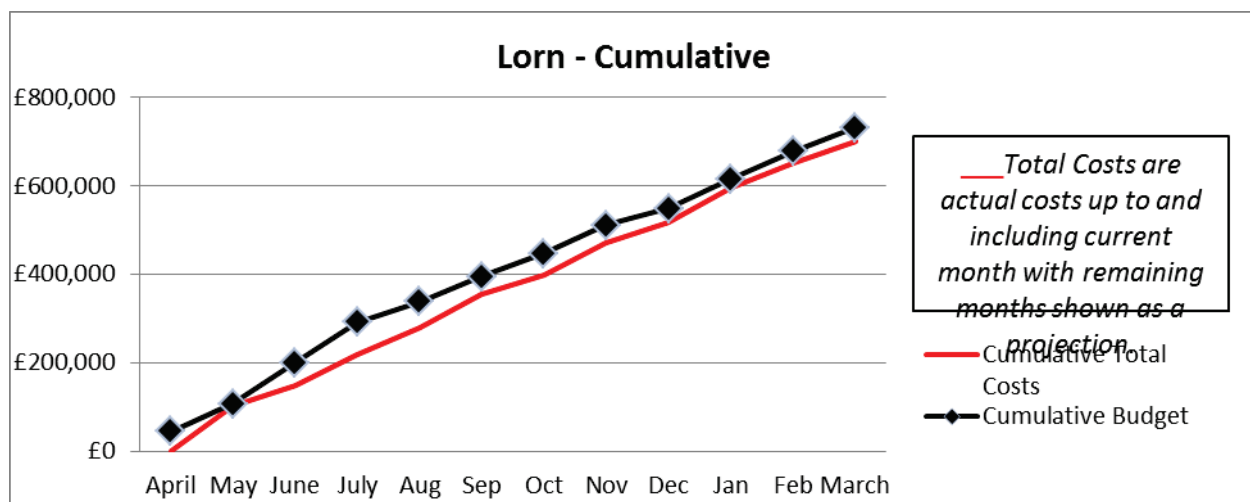
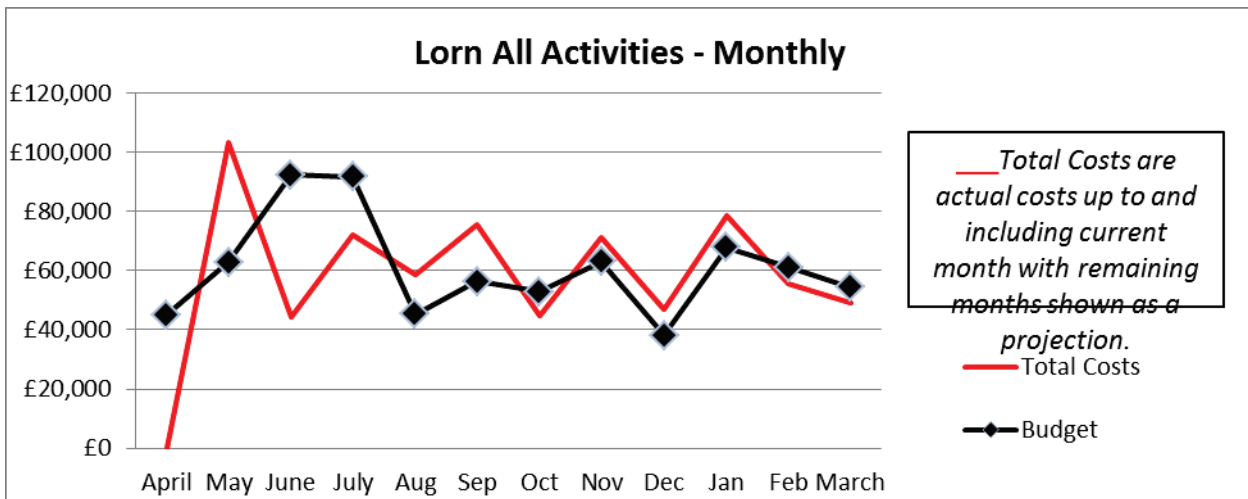
End of 2nd Quarter Spend and Estimate of Percentage of Target Achieved

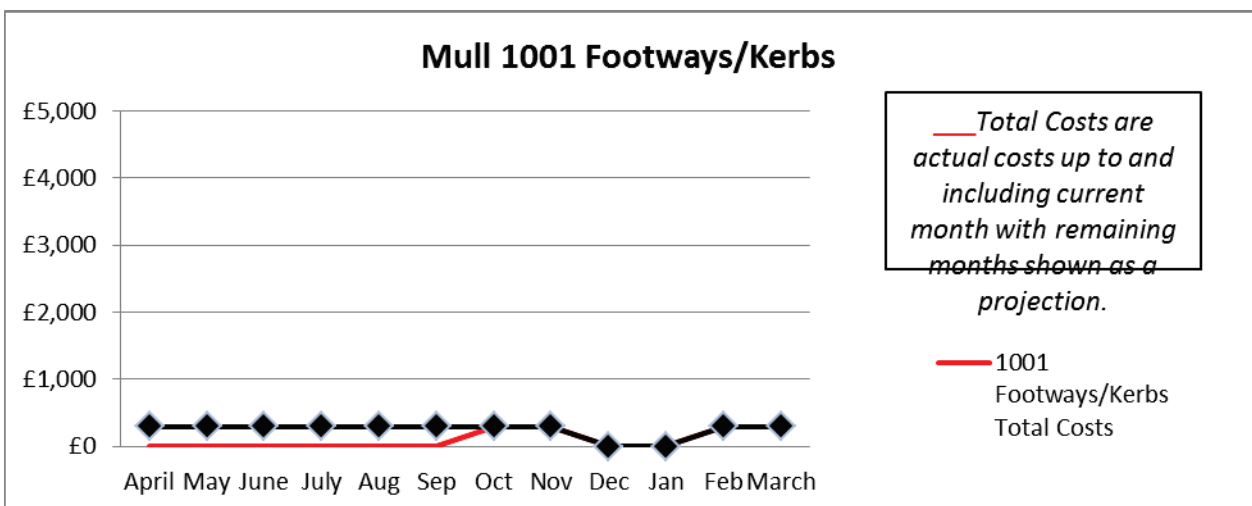
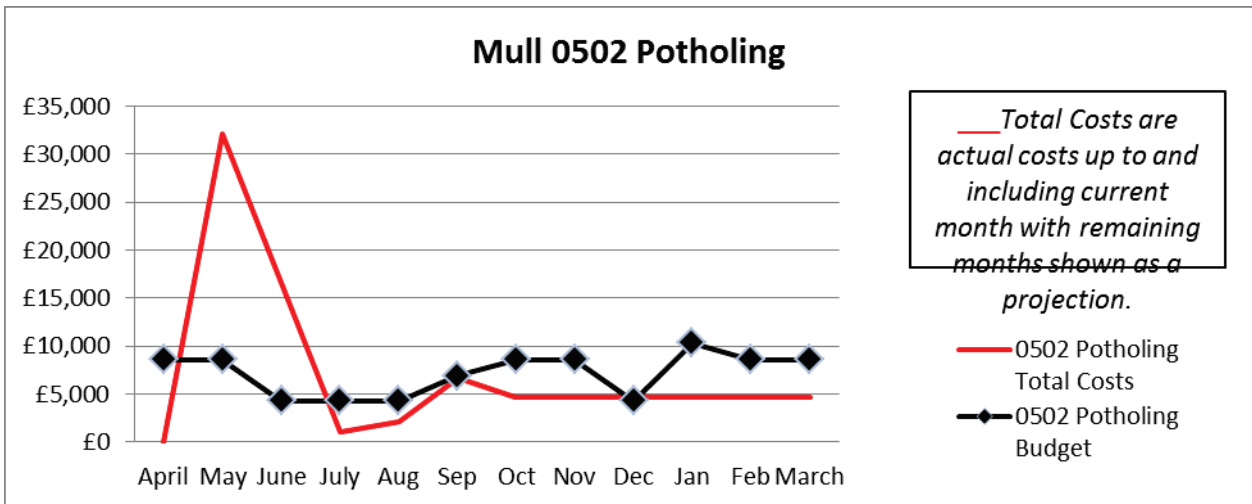
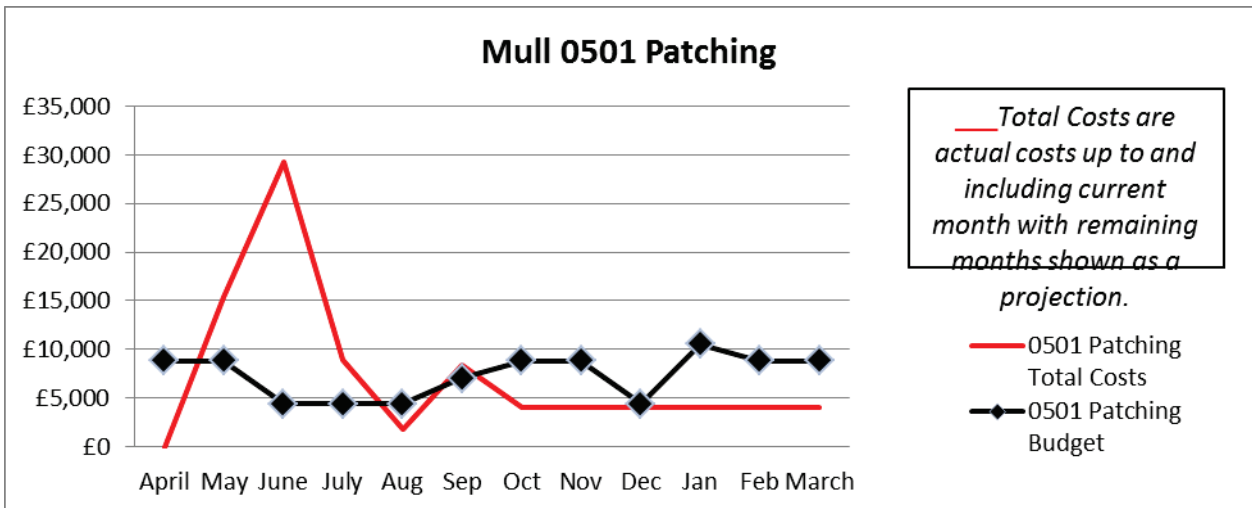
| | | OLI 2014/15 | | | | | | Asset:- |
|---------|-------------------------------|-------------|---------------|--------------------------|-------------------------------------|------------------|--|--------------------|
| Funding | Activity | Unit | Spend to Date | Estimated Works Quantity | % of Asset Management Plan achieved | Target Unit Rate | Target Quantity (from Asset Management Plan) | Inventory Quantity |
| R10 | 0501 Patching | sq.m | £ 148,034.00 | 4853.57 | 13.95% | £ 30.50 | 34803.65 | 3,480,365.00 |
| | 0502 Potholing | n/a | £ 181,746.00 | | | | | - |
| | 1001 Footways Resurfacing | sq.m | £ 8,025.00 | 434.13 | 38.89% | £ 18.49 | 1116.45 | 67,040.50 |
| | 1401 Drainage Culverts | no. | £ 24,111.00 | 619.02 | 24.61% | £ 38.95 | 2515.33 | 6,621.00 |
| | 1402 Drainage Ditches | m | £ 33,661.00 | 18910.67 | 10.83% | £ 1.78 | 174616.14 | 787,760.55 |
| | 1501 Grasscutting | m | £ 26,855.00 | 819416.19 | 29.61% | £ 0.03 | 2767747.97 | 2,770,000.00 |
| | 1503 Weedkilling | sq.m | £ - | 0.00 | 0.00% | £ 0.13 | 73952.00 | 126,537.00 |
| | 1601 Scrub / Tree Maintenance | n/a | £ 24,716.00 | | | | | |
| | 2301 Traffic Signs | no. | £ 2,592.00 | 29.60 | 10.87% | £ 87.56 | 272.30 | 1,561.50 |
| | Totals | | £ 449,740.00 | | | | | |

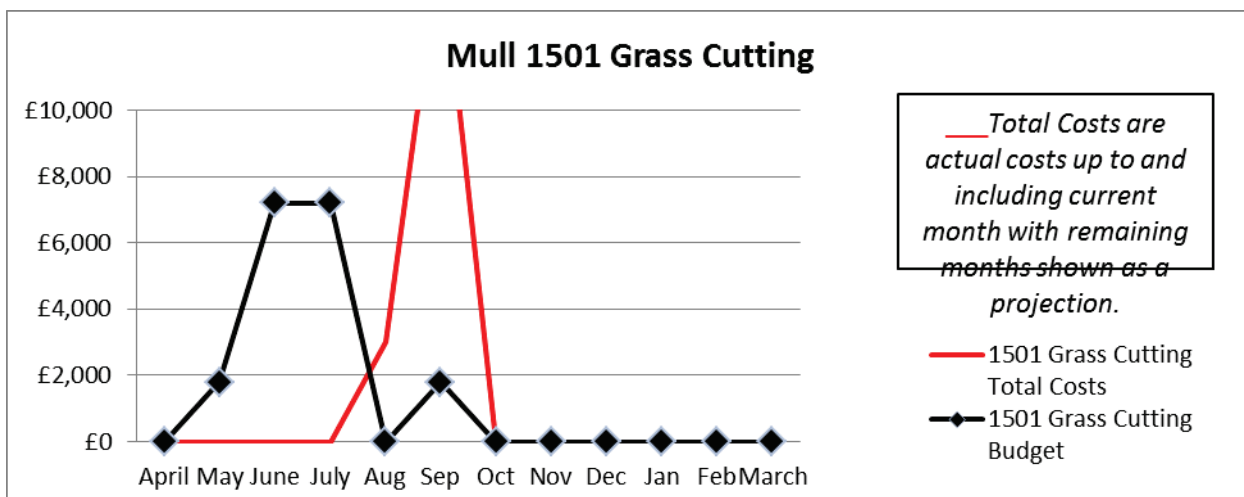
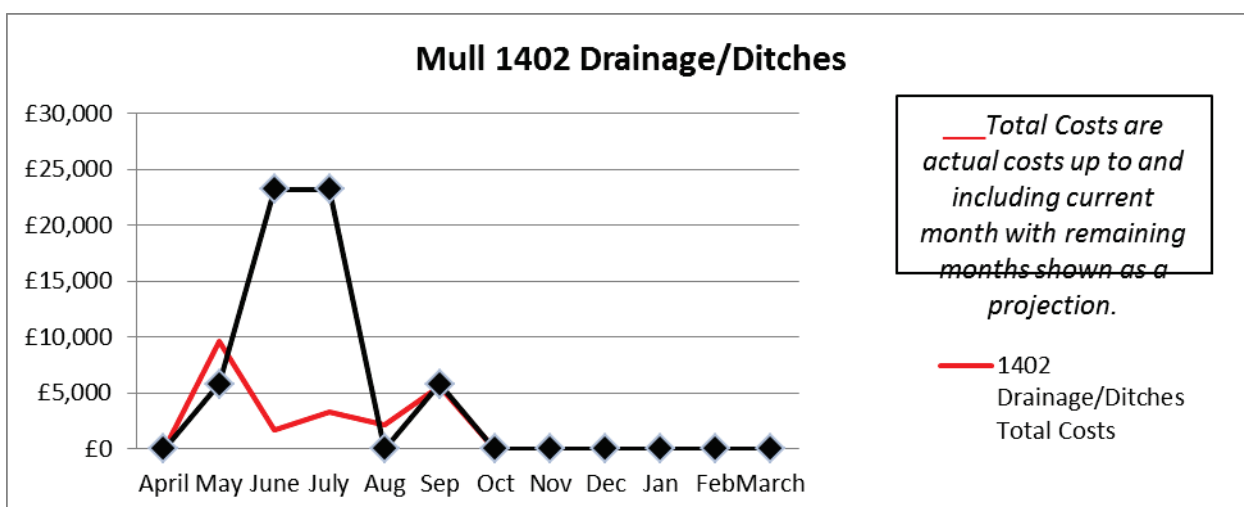
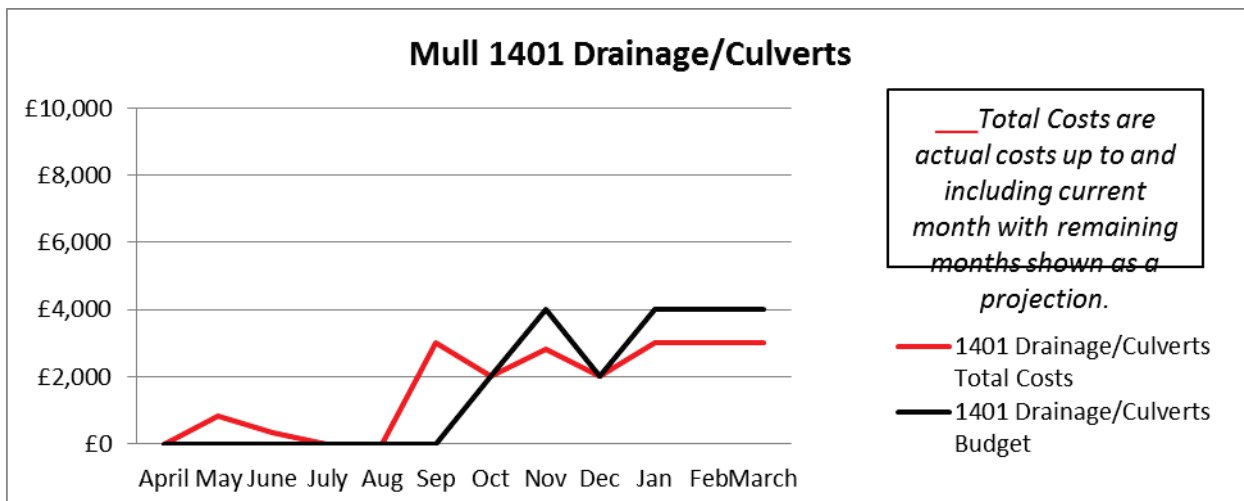


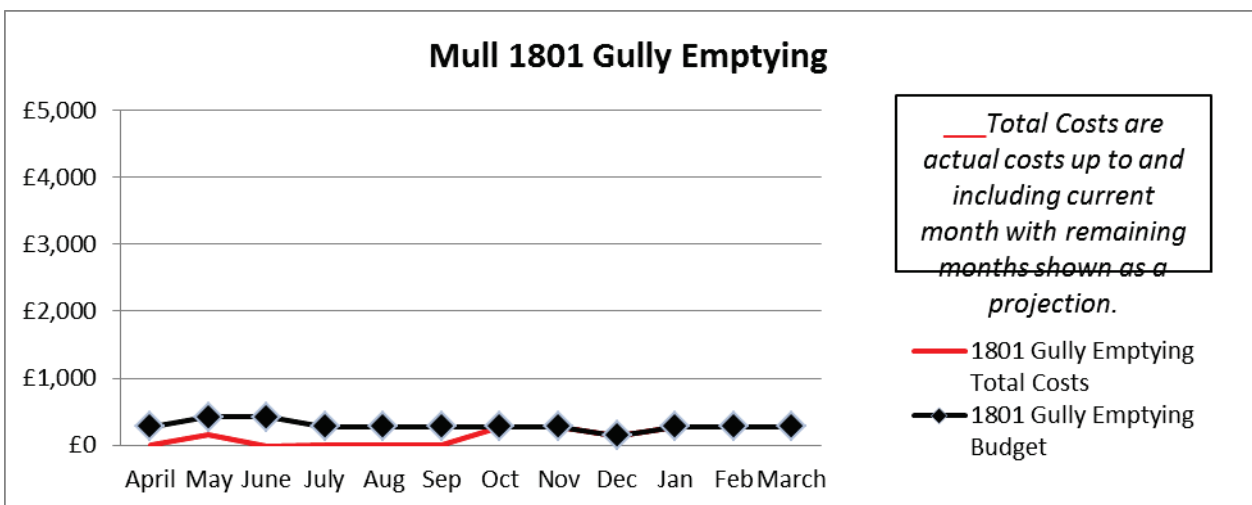
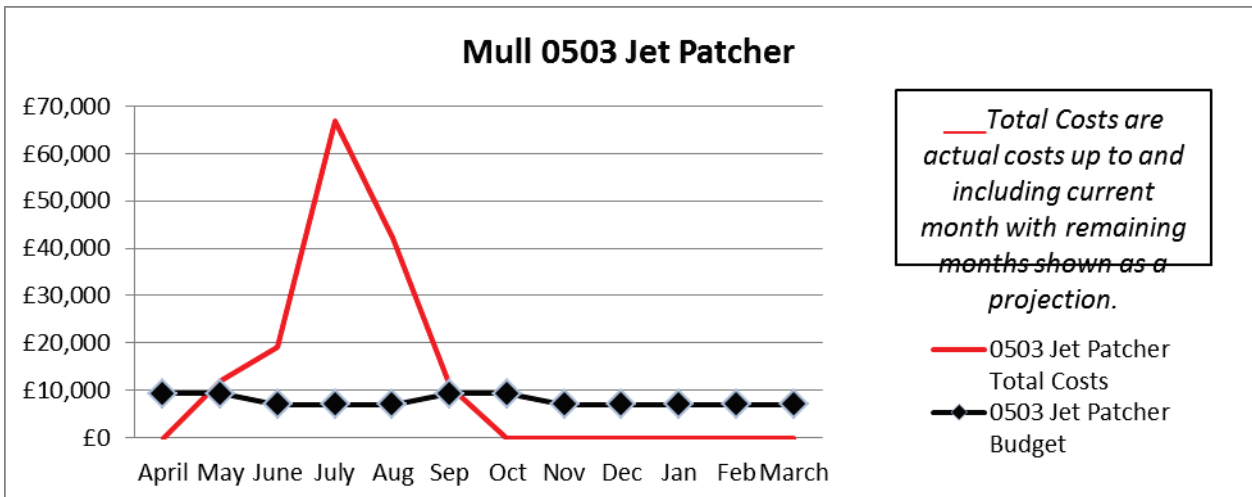
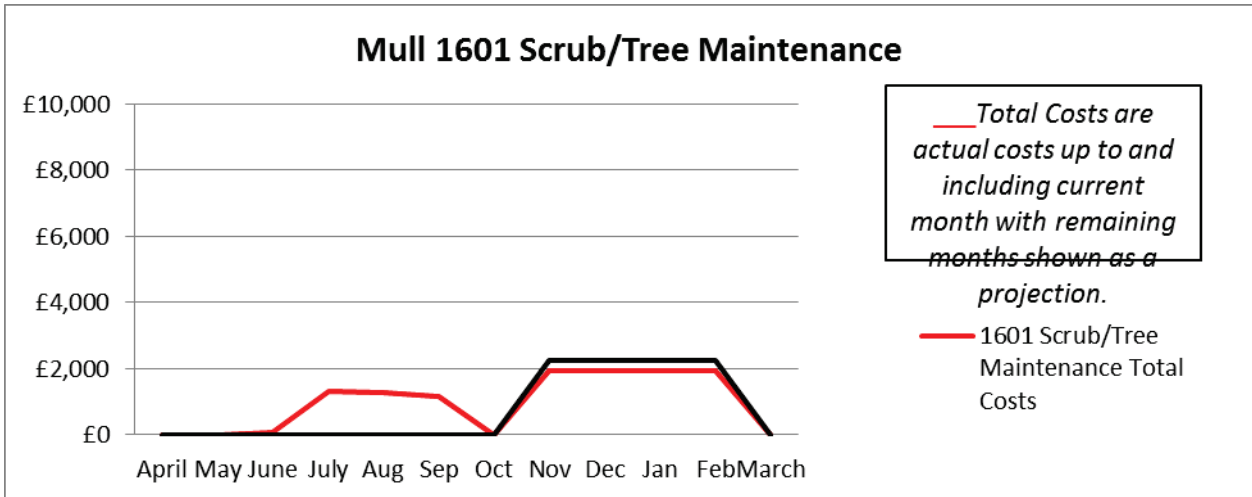


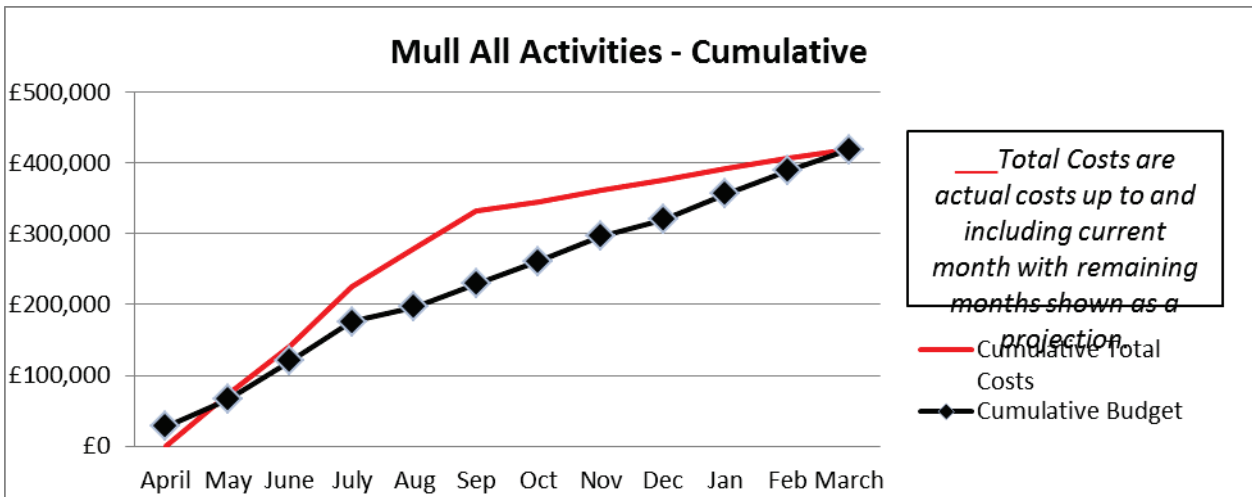
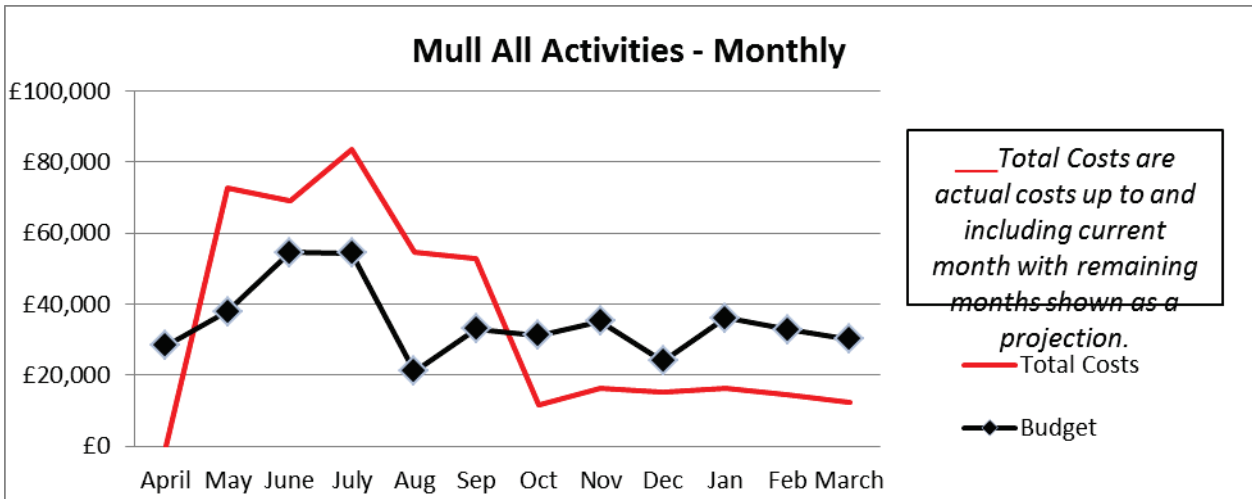












ARGYLL AND BUTE COUNCIL**OBAN, LORN & ISLES
AREA COMMITTEE****Customer Services Care at Home
10 December 2014**

1. SUMMARY

The purpose of this report is to update the Area Committee on the findings of the continuing quarterly evaluation of the Care at Home provision within the Oban, Lorn and Isles area.

This report has been broken down to show the progress and joint working that has been put into place to ensure that a high quality service is provided, as it is recognised that this service is provided to vulnerable individuals predominately by lone workers, in the home environment. .

The remit of the Procurement and Commissioning Team together with the Homecare Procurement Officers is to ensure best value, contract compliance, quality of services and customer satisfaction. This will support Community Services to commission quality care at home services via the formal procurement and commissioning procedures

2. RECOMMENDATIONS

That Committee note the contents of the paper.

3. DETAIL

Currently there are three providers on the framework in this area Mears, Carr Gomm and Carers Direct although the home care procurement team purchase services from all providers within the OLI area due to the high demand for service and the recognised local and National shortage of care workers.

Internal homecare also provide services on the Isle of Mull, Colonsay and Tiree.

CARE AT HOME PROVISION

As at 30th September, 2014 an approximate total of 3153.75 hours per week were being provided to 201 service users within the Oban, Lorn & Isles area by

both in house provision and external providers. A further 320.5 hours are being delivered in the form of Direct Payments. A breakdown of the provision is detailed in the table below:

| Existing Providers | | Weekly Hours Commissioned | |
|-----------------------|--------------------|-------------------------------------|--|
| | | Hours at 30 th June 2014 | Hours at 30 th September 2014 |
| Carr Gomm | | 342 | 396 |
| Mears Care | | 577 | 578.75 |
| | | | |
| Carers Direct | | 789 | 643.25 |
| Care+Oban | | 417 | 401.25 |
| Affinity Trust | | 33 | 30.50 |
| Crossroads | | 30 | 29.25 |
| Colonsay Homecare | | 30 | 6.50 |
| Mull Homecare | | 752 | 819.75 |
| Tiree Homecare | | 34 | 49.25 |
| Bowman Court Homecare | | 152 | 199.25 |
| | Total Hours | 3339 | 3153.75 |
| Direct payments | | 368 | 320.5 |
| | Total Hours | 3707 | 3474.20 |

RECRUITMENT/RETENTION

Recruitment is an on-going problem we are facing across the Council area. Adult Services have introduced IRISS,(Institute for Research and Innovation in Social Services) a project being run in partnership with the Council and chaired and supported locally by Scottish Care Reshaping Care for Older People Teams. IRISS aim is to bring the independent sector together to form an informal partnership to address issues around the planning and delivery of care at home services in Argyll and Bute. The group is looking at a joint recruitment proposal, joint training and efficiencies that can be made utilising dead time by reducing travel. Two meetings of this group have taken place with good support from Providers and Social Work staff a third is planned to outline work undertaken to assist in recruitment and retention.. In addition, Adult Services are also working alongside our Employability Partnership. The Partnership have agreed to take recruitment within the care sector forward as one of their work streams this could provide a recruitment event on a monthly basis in an area of the authority. The Council has also recently agreed a modern apprentice scheme and an Adult Services representative will attend this group to maximise the opportunities for care staff through this.

CONTRACT MANAGEMENT PROCESS

Argyll and Bute Council's Procurement and Commissioning team are responsible for the Contract and Supplier management of these services. This is complimented by the service monitoring and review process carried out by Homecare Procurement Officers and Case Managers. The Procurement and Commissioning Team carry out quarterly contract management meetings that determine the risk rating of each contract. All contracts are risk rated using a combination of Care Inspectorate grades, service concerns and complaints. Additional monitoring is undertaken as required where risk levels increase.

Breakdowns of the Care Inspectorate grades are detailed in the table below:

| Provider | Date of Last Inspection | Care Inspection Grades | | |
|----------------|-------------------------|-----------------------------|---------------------|--------------------------------------|
| | | Quality of Care and Support | Quality of Staffing | Quality of Management and Leadership |
| Affinity Trust | 24/04/2014 | 5 | 4 | 4 |
| Care + Oban | 13/03/2014 | 4 | 4 | 4(3) |
| Carers Direct | 27/05/2014 | 6 | 5 | 6 |
| Carr Gomm | 01/08/2014 | 4 (6) | 4(5) | 5(6) |
| Crossroads | 17/07/2014 | 5(4) | 5 | 5(4) |
| Mears- Oban | 20/11/2013 | 3 | 3 | 3 |
| OLI Homecare | 16/04/2014 | 3 | 4 | 3 |

() indicate previous score

Note Mears and OLI Home care are due their next inspections in the near future.

| | |
|--------------|-------------|
| 6- Excellent | 3- Adequate |
| 5- Very Good | 2- Weak |
| 4- Good | 1- Poor |

MONITORING ARRANGEMENTS

A robust ongoing monitoring programme is in place with both the Homecare Procurement Officers and the Commissioning Monitoring Officer having close contact with the external providers and service users.

A detailed list of contact with service users and providers for the quarter is detailed below:

| Contact | Target | Actuals | Comment |
|---|--------|---------|-----------------|
| Review of Care needs with service users, family and provider | 71 | 127 | Exceeded target |
| Quarterly Contract and Supplier Meetings with Providers in line with the Scottish Government Guidance on the Commissioning of Care and Support Services | 6 | 4 | On target |
| Provider Forums - Reshaping care for Older People meetings. | 4 | 4 | On target |

SERVICE MONITORING VISITS

A schedule of monitoring visits has been agreed and a process to report the outcome of these visits to the Procurement and Commissioning Team has been developed. This information will feed into the quarterly Contract and Supplier monitoring meetings. Over the course of these meetings individual risk ratings are adjusted as required. The monitoring activity and results for the quarter are detailed below:

| Contact | Target | Actual | Comments |
|-------------------|--------|--------|---|
| Monitoring Visits | 47 | 19 | The implementation of the Self Directed support has had an impact on the targets for this quarter along with HCPO devoting time in securing packages of care. |

The main reason for the non-achievement meeting monitoring targets has been the prioritisation of work of the Homecare Procurement Officers in relation to the implementation of Self Directed Support and working to secure packages of care at this present time within the constraints previously mentioned around limited care provision. We have also a 0.5 vacancy for HCPO. With the settling down of SDS, a concerted effort will be made to make good the targets this year.

The feedback from service users and families who have received individual announced/unannounced monitoring visits has been positive. Of 19 visits 16 service users are happy with the quality of the service delivered. This equates to a 84% satisfaction rate. On-going work is continuing with the remaining 3 service users to reach an outcome agreeable to all concerned.

SERVICE CONCERNS

There is a clear service concern process in place and in the period 1st April to 30th June 2014 there has been a total of 4 service concerns received. All of these concerns have been fully investigated and the appropriate action has been taken to ensure that these issues are addressed by the providers.

An escalation protocol is in place whereby any initially unresolved concerns are passed to Procurement and Commissioning Team for attention.

| <u>Provider</u> | Number of Concerns | Details of Concern | Upheld and appropriate action taken |
|-----------------|--------------------|--|--|
| Provider A | 6 | <p>Staff not adhering to visit times and not informing HCPO only coming to light when review carried out.</p> <p>People having missed visits and SW not being notified.</p> <p>Poor communication with service users and HCPO regarding situations.</p> <p>Family breakdown with provider.</p> <p>Concerns about medication management</p> | <p>The concerns were upheld and Area Manager has met with Company along with commissioning and agreed an action plan to ensure compliance. To be reviewed monthly.</p> <p>Provider change.</p> |
| Provider B | 2 | <p>None following Care managers instruction re storage of cleaning materials.</p> <p>Not notifying Family of relatives hospital</p> | <p>Upheld – new procedures in place.</p> <p>Not up held, attempts were</p> |

| | | | |
|------------|---|---|---|
| | | admission, Not staying with Service user whilst ambulance arrived. | made but carer unable to contact, contact made later that evening Not upheld Carer stayed with service user until ambulance arrived. |
| Provider C | 2 | Inappropriate comments from care worker whilst visiting a service user | Agency carried out investigation and outcome was inconclusive with regards to what was said. Worker no longer attends service user. |
| | | Missed visit | Upheld – Visit missed due to error on rota, provider apologised to service user and family. |

For information – The above concerns (4) represent the total received in this quarter. The total weekly service currently being delivered by the providers concerned is 3,250 hours per week.

COMPLAINTS

No complaints have been received for the quarter for Care at Home services delivered by these providers.

4. CONCLUSION

It is clear from the information gathered and service users and families input that in general the care at home is being provided in an appropriate manner. There have been some issues identified within this reporting period, and with the intensive support of the Procurement and Commissioning Team together with the Homecare Procurement Officers these have been addressed and the services are continuing to improve. Ongoing evaluation and monitoring will ensure good practice and customer satisfaction.

The implementation of Self Directed Support on 1st April 2014 has had an impact on the monitoring targets this quarter. SDS has changed the assessment and review process for all Social Work staff. We must allow a transition period for staff to become familiar with the new processes and analyse the impact these are having on current workloads.

Concern still remains with regards to shortages of staff, resulting in providers being unable to take on packages at short notice. The proposals described previously in the report will work towards assisting providers to actively look at innovative ways of attracting staff especially within the rural areas. This is a nationally recognised problem across all aspects of the care sector.

5.0 IMPLICATIONS

| | |
|----------------------|--|
| 5.1 Policy | Consistent with Best Value and National Policy on Re-shaping Older People's Services |
| 5.2 Financial | None |
| 5.3 Legal | None |
| 5.4 HR | None |
| 5.5 Equalities | None |
| 5.6 Risk | None |
| 5.7 Customer Service | None |

For further information contact: Shaun Davidson, Area Manager, Oban, Lorn & Isles. Tel. 01631 567808.

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ARGYLL AND BUTE COUNCIL**OLI AREA COMMITTEE****COMMUNITY SERVICES****10 DECEMBER 2014**

INTEGRATION HEALTH AND SOCIAL CARE

1.0 EXECUTIVE SUMMARY

- 1.1 An initial report relating to Integration was presented to full Council on 20th March 2014 and to NHS Highland Board on 1st April 2014. The report made a number of key recommendations in relation to the preferred model of integration and set out additional recommendations in relation to the creation of a Shadow Integration Board, appointment of a Chief Officer and requesting the identification of 4 Elected Members to sit on Shadow Integration Board in line with the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014.
- 1.2 The Council has confirmed Adult Services and Children and Families Social Work Services (inclusive of Criminal Justice Services which is subject to a national consultation) will be delegated to the new partnership arrangements. Note- Criminal Justice is subject to a national review through the Community Planning Partnership. NHS Highland has confirmed all NHS Services in Argyll and Bute (planning, delivery and commissioned services) will be delegated to the new partnership arrangements.
- 1.3 The recruitment of a Chief Officer Health & Social Care has now been completed. Christina West, Acting Director of Operations Argyll and Bute CHP will take up this new post shortly.
- 1.4 The Scottish Government are expected to publish final Regulations and Guidance relating to the legislation by December 2014. The partnership is required to complete an Integration Scheme under these regulations which sets out our arrangements for the delivery of Health and Social Care Services across Argyll and Bute. The Integration Scheme must be submitted to the Scottish Government by Mid-February 2015 for sign off by 1st April 2015.
- 1.5 The Integration Joint Project team have completed the first phase of staff information sessions across localities including Coll, Tiree, Mull and Islay. In total 470 staff attended these initial information sessions and feedback was mainly positive. Further staff sessions are planned for December 2014 with input from Trade Unions in the design of the materials developed to give staff an opportunity to consider the benefits of more integrated working across services.

- 1.6 As part of the communication and engagement plan, sessions are currently being finalised to hold community events during December 2014 to share information and secure feedback from communities relating to our plans for developing the integration agenda across Argyll and Bute. We are also working with the Scottish Health Council to host conversation cafés across Argyll and Bute to secure feedback from smaller groups in our communities in relation to how we deliver more integrated health and social care services.

ARGYLL AND BUTE COUNCIL

AREA COMMITTEE

COMMUNITY SERVICES

DECEMBER 2014

INTEGRATION HEALTH AND SOCIAL CARE

2.0 INTRODUCTION

2.1 An initial report relating to Integration was presented to full Council on 20th March 2014 and to NHS Highland Board on 1st April 2014. The report made a number of key recommendations in relation to the preferred model of integration and set out additional recommendations in relation to the creation of a Shadow Integration Board, appointment of a Chief Officer and requesting the identification of 4 Elected Members to sit on the Shadow Integration Board in line with the requirements of the legislation.

2.2 Argyll and Bute Council and NHS Highland are actively planning for the implementation of new arrangements to meet statutory duties and responsibilities that will shape the future delivery of Health and Social Care in Argyll and Bute as outlined within the Public Bodies (Joint Working) (Scotland) Act. This legislation places a duty on Local Authorities and NHS Boards to develop defined arrangements for the integration of Health and Social Care services in their area.

3.0 RECOMMENDATIONS

3.1 It is recommended that the Area Committee notes the contents of the report.

4.0 DETAIL

4.1 The Shadow Integration Board met for the first time on 10th September 2014. The remit of the Shadow Board is to oversee the recruitment of the Chief Officer post and start to ensure the work of the Programme Board and Joint Project Team produces the outputs required to set up the new partnership arrangements. The Shadow Integration Board will not have any legal powers until the 1st April 2015 which is in line with the regulations and guidance associated with the Act. The Chair of the Shadow Board is Councillor Douglas Philand. The Vice-Chair is Mr Robin Creelman, NHS Non-Executive Director. They will serve in these posts for an initial period of 2 years. The three other Elected Members nominated to be voting members of the Shadow Board are Councillors Mary Jean Devon, Anne Horn and Elaine Robertson.

- 4.2 The recruitment and selection process to appoint a Chief Officer Health & Social Care has now been concluded. The successful candidate is Christina West current Acting Director of Operations Argyll and Bute CHP who will shortly take up post.
- 4.3 The Scottish Government has recently issued guidance to assist partnerships to complete an Integration Scheme which is the formal process to secure agreement with the Scottish Government to set up the new partnership arrangements. The Integration Scheme will set out the details relating to governance, finance, performance, organisational development etc. The Scheme needs to be submitted by Mid-February 2015 to Scottish Government to meet the statutory timeframe required to seek the authority to implement our new arrangements for the delivery of health and social care services.
- 4.4 Initial staff information sessions have been completed across Argyll and Bute. In total 470 staff attended these initial sessions and further sessions are planned for December 2014. Materials for the next round of sessions are being planned in partnership with the Trade Unions. These sessions will focus on what integration means for staff working across health and the Council in the short term and looking forward to the medium and longer term. Dates for these sessions will be publicised shortly.
- 4.5 Sessions are currently being finalised to hold community events during December 2014 to share information and secure feedback from communities relating to our plans for developing the integration agenda across Argyll and Bute.
- 4.6 The Integration Project Team are now assisting work stream leads to deliver key outputs across the 11 work streams. Work is progressing across Communication and Engagement, Commissioning, HR, Finance, IT, Performance Management, Property, Quality, Organisational Development, Operational Services and Corporate Services. A number of these work streams are contributing to the information required to populate the Integration Scheme as well as developing the specific outputs as detailed in their terms of reference.

5.0 CONCLUSION

- 5.1 Argyll and Bute Council and NHS Highland are working towards the implementation of a new Health and Social Care Partnership which will deliver improved outcomes and more integrated services for people across Argyll and Bute. The Partnership needs to meet new duties and responsibilities as detailed in the Public Bodies (Joint Working) (Scotland) Act 2014 Regulations and Guidance.

6.0 IMPLICATIONS

| | |
|-----------------------------|--|
| <i>Policy:</i> | In line with Scottish Government Legislation to improve health and social care outcomes for customers. |
| <i>Financial:</i> | The move to integrated budgets is set down in the regulations and guidance associated with the legislation. |
| <i>Legal:</i> | To meet the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014. |
| <i>Personnel:</i> | Implications for future OD joint planning activity going forward. |
| <i>Equal Opportunities:</i> | Process will follow regulations and guidance. |
| <i>Risk:</i> | The Council are required to meet new statutory measures under the Public Bodies (Joint Working) (Scotland) Act 2014. |
| <i>Customers:</i> | Improved outcomes for customers sits at the heart of this Scottish Government legislation. |

Policy Leads Councillor Dougie Philand / Councillor Mary Jean Devon

Executive Director Community Services Cleland Sneddon

For further information contact:
Allen Stevenson Joint Project Manager-Integration

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ARGYLL AND BUTE COUNCIL**OBAN, LORN AND THE ISLES****AREA COMMITTEE****CUSTOMER SERVICES****10th December 2014**

APPOINTMENTS TO OUTSIDE BODIES

1.0 EXECUTIVE SUMMARY

The purpose of the report is to update Members in relation to a number of vacancies which have arisen on outside bodies in the Oban, Lorn and the Isles area as a result of the resignations of Councillors Hall and Glen Lee. The Area Committee made appointments to a number of outside bodies in June 2012, and the resignation of elected Members has resulted in these vacancies.

The Area Committee has traditionally supported the principal of having elected Members work as part of the committees and frameworks of local organisations as it is an effective way of ensuring good communication and partnership working between the Area Committee and communities and organisations in the area. Many of the appointments which are made originate in a request directly from a community group for an elected Member to be appointed, as the groups see real benefit in having that strong and effective link directly to the Area Committee. For the elected Members who are appointed to these groups there is an opportunity to work directly and effectively within the groups and organisations, and to ensure that actions and priorities taken forward by them are effectively linked to the broad strategic direction which the Council and the Community Planning Partnership are taking forward.

Members are asked to note the vacancies which exist and to consider making appointments to these.

ARGYLL AND BUTE COUNCIL**OBAN, LORN AND THE ISLES**

APPOINTMENTS TO OUTSIDE BODIES

2.0 RECOMMENDATIONS

- 2.1 That the Area Committee note that there are a number of appointments to outside bodies which are currently vacant. The Committee is asked to consider appointing Members to fill the vacant positions.

3.0 DETAIL

- 3.1 At the meeting of the Oban Lorn and the Isles Area Committee held on 13th June 2012 a number of appointments of elected Members to outside bodies were made in accordance with the decision of the full Council which had been made on 22nd May 2012.
- 3.2 Subsequently a number of changes in membership of such groups have taken place, and there have been further appointments made by the Area Committee in respect of specific requests from groups, for example the appointment of a trustee to the Bridge of Orchy Hall Committee.
- 3.3 Due to the resignations of Cllr Hall and Cllr Glen Lee, and the notification of a vacancy on the ACHA Local Area Committee for an elected Member, the Area Committee is asked to note the following vacancies, and to consider appointing a member of the Committee to each of the following roles:

| Outside Body/Organisation | No. of vacancies | Value of Membership to the Council |
|--|--|---|
| ACHA Local Area Committee | 1 | Essential |
| Catherine McCaig's Trust | 1 (3 Members are required; Cllrs Devon and MacDougall are existing appointees) | Essential |
| Oban Crime Prevention Panel | 1 | |
| Oban and Lorn Enterprise Atlantis Leisure | 1 | |
| Soroba Community Association | 1 (2 Members are required; Cllr McCuish is an existing appointee) | |
| Bridge of Orchy Hall Committee | 1 | |
| Oban, Lorn and the Isles Community Safety Forum | 1 | Essential |

4.0 CONCLUSION

- 4.1 The Area Committee is asked to note that following recent resignations from the Council there are a number of vacancies in appointments to outside bodies and is asked to consider making new appointments to enable the Area Committee to continue to work in partnership with local groups who provide a valuable service to local communities.

5.0 IMPLICATIONS

| | |
|-------------------|---|
| Policy: | In keeping with the Council's commitment to work in partnership with other agencies and organisations |
| Financial: | Members' expenses in regards travel, etc, to attend meetings |
| Legal: | None |
| HR: | None |
| Equalities: | None |
| Risk: | None |
| Customer Service: | None |

Executive Director of Customer Services
10th November 2014

For further information contact: Graeme B. Forrester, Area Committee Manager,
Kilmory, Lochgilphead, tel: 01546 604197

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ARGYLL AND BUTE COUNCIL**Oban, Lorn and the Isles Area
Committee****Customer Services****10th December 2014**

Programme of Meetings 2015/16

1.0 SUMMARY

1.1 This report outlines the proposed cycle of meetings within the Oban, Lorn and the Isles area from May 2015 to April 2016.

2.0 Recommendations

2.1 Members are asked to agree the outlined cycle of Area Committee and Business Day meetings as detailed in the attached Appendix 1.

2.2 Members are asked to note that the cycle of Community Planning Group meetings will be determined by the Executive Director – Customer Services in consultation with the Chair of the Area Committee.

3.0 Detail

3.1 The Council considered a programme of meetings from May 2015 to April 2016 at their meeting on 27th November 2014.

3.2 In accordance with the decision of Council on 27th November 2014, Oban, Lorn and the Isles Area and Business Day meetings will continue with the existing cycle of meeting such that:-

- Area Committee meetings will take place on the second Wednesday of June, August, October and December in 2015, and of February and April in 2016;
- Business Day meetings will take place on the second Wednesday of May, September and November 2015, and of January and March in 2016; and
- Pre-Agenda Briefings will take place two weeks before Area Committee meetings and Business Day meetings;

3.3.1 Community Planning Group meetings will take place quarterly with dates for these meetings being determined by the Executive Director – Customer Services in consultation with the Chair of the Area Committee, as agreed at the meeting of the Council on 27th November 2014.

4.0 Conclusion

The Area Committee are invited to endorse the programme of meetings attached as Appendix 1.

5.0 Implications

| | |
|--------------------|------|
| Policy - | none |
| Financial - | none |
| Legal - | none |
| HR - | none |
| Equalities - | none |
| Risk - | none |
| Customer Service - | none |

Appendices

1: Proposed Oban, Lorn and the Isles area meeting cycle 2015/16

Executive Director of Customer Services
28/11/2014

For further information contact: Graeme B. Forrester, Area Committee Manager,
Kilmory, Lochgilphead PA31 8RT, tel: 01546 604197, e-mail:
Graeme.Forrester@argyll-bute.gov.uk

| Pre Agenda Pack Issue | Pre Agenda Briefing | Agenda Issue | AREA COMMITTEE | Venue | Start time |
|---------------------------------|---------------------------------|---------------------------------|------------------------------------|--------------------|-------------------|
| Wed 20 th May 2015 | Wed 27 th May 2015 | Wed 3 rd June 2015 | Wed 10 th June 2015 | Corran Halls, Oban | |
| Wed 22 nd July 2015 | Wed 29 th July 2015 | Wed 5 th August 2015 | Wed 12 th August 2015 | Corran Halls, Oban | |
| Wed 23 rd Sept 2015 | Wed 30 th Sept 2015 | Wed 7 th Oct 2015 | Wed 14 th October 2015 | Corran Halls, Oban | |
| Wed 18 th Nov 2015 | Wed 25 th Nov 2015 | Wed 2 nd Dec 2015 | Wed 9 th December 2015 | Corran Halls, Oban | |
| Wed 20 th Jan 2016 | Wed 27 th Jan 2016 | Wed 3 rd Feb 2016 | Wed 10 th February 2016 | Corran Halls, Oban | |
| Wed 23 rd March 2016 | Wed 30 th March 2016 | Wed 6 th April 2016 | Wed 13 April 2016 | Corran Halls, Oban | |

| Pre Agenda Pack Issue | Pre Agenda Briefing | Agenda Issue | BUSINESS DAY | Venue | Start time |
|---------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------|-------------------|
| Wed 22 nd April 2015 | Wed 29 th April 2015 | Wed 6 th May 2015 | Wed 13 th May 2015 | Corran Halls, Oban | |
| Wed 19 th Aug 2015 | Wed 26 th August 2015 | Wed 2 nd September 2015 | Wed 9 th September 2015 | Corran Halls, Oban | |
| Wed 21 st Oct 2015 | Wed 28 th October 2015 | Wed 4 th November 2015 | Wed 11 th November 2015 | Corran Halls, Oban | |
| Wed 9 th Dec 2015 | Wed 16 th December 2015 | Wed 6 th January 2016 | Wed 13 th January 2016 | Corran Halls, Oban | |
| Wed 17 th Feb 2016 | Wed 24 th February 2016 | Wed 2 nd March 2016 | Wed 9 th March 2016 | Corran Halls, Oban | |

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ARGYLL AND BUTE COUNCIL

OBAN LORN AND THE ISLES AREA COMMITTEE

STRATEGIC FINANCE

DECEMBER 2014

**OSCR (OFFICE OF THE SCOTTISH CHARITY REGULATOR)
REQUIREMENTS FOR ARGYLL & BUTE COUNCIL TRUST FUNDS**

1. SUMMARY

- 1.1 Argyll and Bute Council currently administers 20 charitable trusts. It is a legal requirement that these charities file an Annual Return, Trustees Annual Report, Financial Statements and an Independent Examiner's Report for each with the Charity Regulator by the statutory deadline of 31st December (nine months after the year-end).

2. RECOMMENDATION

- 2.1 The audited annual accounts for each of the charities for the year ended 31 March 2014 and their filing with OSCR are noted.

3. DETAIL

- 3.1 Argyll and Bute Council currently administers 11 OSCR registered Trust Funds.
- 3.2 The trustees of the charities are the elected councillors of Argyll and Bute Council. Trustees are appointed through their election to Argyll and Bute Council. The Council has established a range of committees with delegated powers to allow it to discharge its business effectively. This includes the management of charities. The Council has an approved constitution that governs the conduct of business by the Council and covers standing orders for meetings, a scheme of administration and delegation, financial and security regulations, contract standing orders and an ethical framework. The trustees delegate the day to day administration of the charities to officers of the Council.
- 3.3 It is a legal requirement that these charities file an Annual OSCR Return, Trustees Annual Report, Financial Statements and an Independent Examiner's Report with OSCR for each by 31st December. These returns require to be signed and dated as approved by a charity trustee on behalf of all the trustees. They have been signed by a relevant Area Trustee and Bruce West, Head of Strategic Finance as Honorary Treasurer.
- 3.4 An independent examination of the accounts of the charities is require to be carried out by the appointed auditor of the local authority following guidance from Audit Scotland regarding the requirements of the Local Government (Scotland) Act 1973. For the charitable trusts of Argyll & Bute Council, the independent auditors will be Audit Scotland and a fee will be charged for this service.

The audit of the 2013-14 accounts has been completed by the Council's auditors, Audit Scotland, and the signed auditor's report is included in each set of accounts. In all cases, the certificate confirms that the financial statements present fairly the finances of the charity for the period.

- 3.5 A summarised position for each trust is shown in Appendix 1 attached.

4. CONCLUSION

- 4.1 After reviewing OSCR requirements it is proposed that each trust Fund return be signed by the relevant Area Committee Chairperson where available otherwise by a relevant Trustee as detailed below.

| Registered Charity Number | CHARITY | Area | Area |
|---------------------------|---------------------------------------|------------------------|------|
| SCO13578 | BAILLIE GILLIES BEQUEST | Rothesay | B&C |
| SCO13600 | KIDSTON PARK ENDOWMENT FUND | Helensburgh | H&L |
| SCO18697 | MISS ANNIE DICKSON BEQUEST | Helensburgh | H&L |
| SCO18698 | JOHN LOGIE BAIRD PRIZE FUND | Helensburgh | H&L |
| SCO19593 | MISSES MACGILLIVRAY TRUST | Kilninver & Kilmelford | OLI |
| SCO19599 | MCCAIG TRUST | Oban | OLI |
| SCO19601 | NORMAN STEWART INSTITUTE TRUST | Rothesay | B&C |
| SCO19607 | MARQUESS OF BUTE SILVER WEDDING DOWRY | Rothesay | B&C |
| SCO19608 | MRS ANNIE MCMILLAN BEQUEST | Rothesay | B&C |
| SCO20382 | ARGYLL EDUCATIONAL TRUST SCHEME 1960 | Argyll Wide | All |
| SCO20366 | TEN TRUSTS | Argyll Wide | All |

5. IMPLICATIONS

Policy: None

Financial: Argyll & Bute Council administers Trust Funds which generate and distribute funds.

Legal: Returns required to meet OSCR requirements.

Personnel: None

Equal Opportunities: None

Risk: Reputational risk if OSCR requirements not met.

Customer Service: None

6. APPENDICES

Appendix 1 – Summary of Trust Funds registered with OSCR

Bruce West
Head of Strategic Finance
31ST October 2014

For further information please contact: Moira Miller, Principal Accountant - Corporate Support.

**CHARITY AND TRUST FUNDS – ESTIMATED AMOUNTS AVAILABLE FOR
DISTRIBUTION 2014-15**

| | |
|----------|--|
| 1 | SUMMARY |
| 1.1 | This report sets out the estimated funding available and proposals on the distribution of that funding for the charities and trust funds in the Oban, Lorn and Isles area for 2014-15. |
| 2 | RECOMMENDATION |
| 2.1 | To note the information provided on the value of charities and trust funds, the annual income and the amount proposed for distribution. |
| 2.2 | To approve the proposed approach to distribution as set out in paragraph 3.5 and in Appendix 1. |
| 2.3 | To agree the policy on reserves for each charity and trust fund as set out in paragraph 3.7 |
| 3 | DETAIL |
| 3.1 | It is good practice to set out the estimated amount of income available for distribution in relation to the Council's charitable and trust funds. Appendix 1 sets out the estimated income available for distribution for charities and trust funds in the Oban, Lorn and Isles area for 2014-15. The Appendix also sets out the purpose of each charity and trust fund and proposals on distribution of available income. Paragraph 3.3 sets out the purpose of each charity and trust fund which sets the parameters for distribution of income. The proposed approach to distribution is summarised in paragraph 3.5. Finally paragraph 3.7 sets out a standard policy for adoption in relation to reserves. |
| 3.2 | Charitable and trust funds are either invested or deposited in the Council's Loans Fund and in both cases earn interest. In some cases the approach is a result of historic investment when the funds were created or simply recognition that the funds are too small to do anything with other than deposit them in the Council's Loans Fund. The Council agreed in October 2013 and January 2014 to change the basis of how these funds are invested and this is in the process of being implemented now. The key element in determining the amount of income is the value of the fund and the rate of interest earned. Interest rates have been exceptionally low for the last few years. In the main there no administration costs are charged to these funds although from 2014-15 each charity (not trust fund) will need to bear a share of the audit fee as a result of the Council external auditors now being required to audit these. |

| | Where interest earned in previous has not been spent this is added to the value of the funds to earn interest and it can also be distributed. It is good practice to set out a policy in respect of these reserves. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|--|-----------------|--------------------|---------------------------|---------------------------------------|--------------|-------------------------------|--------------------|--|--------------------------------|--------------------------------|-----------------|--------------|-----------------------------|-------------------------|--------------------|------------------|------------------|---------------------|-------------|---------------------|-----------------------|--------------------------------|------------------------|------------------|----------------------|--------------|----------------------|----------------------------------|------------------------|-------------------------------------|-----------------------|-----------------------------------|-------------------------|-------------------------|---------------------------|--------------|---------------------|---------------------------------|
| 3.3 | <p>There are a total of 3 charities and 5 trust funds in the Oban, Lorn and Isles area. The table below sets out the names and purpose of each charity and trust fund. The purpose sets the conditions or limitation on use of the funds and any income earned.</p> <table border="1"> <thead> <tr> <th>Name of Charity</th> <th>Purpose of Charity</th> </tr> </thead> <tbody> <tr> <td>Misses Macgillivray Trust</td> <td>Sick/Poor of Kilninver and Kilmelford</td> </tr> <tr> <td>McCaig Trust</td> <td>Library and Institute in Oban</td> </tr> <tr> <td>Mrs Mellor Bequest</td> <td>Poor of Oban (widows without children)</td> </tr> <tr> <td>Catherine McCaig Memorial Fund</td> <td>Maintenance of McCaig Memorial</td> </tr> <tr> <td>Mrs E MacDonald</td> <td>Poor of Oban</td> </tr> <tr> <td>MacKinnon Ledingham Bequest</td> <td>Relief for aged in Mull</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Name of Trust Fund</th> <th>Purpose of Trust</th> </tr> </thead> <tbody> <tr> <td>MacDougall Trust</td> <td>Evantide home, Mull</td> </tr> <tr> <td>M M Cameron</td> <td>Evantide home, Mull</td> </tr> <tr> <td>Flora McLucas Bequest</td> <td>Provision of care home in Mull</td> </tr> <tr> <td>Archiebald Dow Bequest</td> <td>Poor of Taynuilt</td> </tr> <tr> <td>John of Lorn Bequest</td> <td>Poor of Oban</td> </tr> <tr> <td>Kilmore and Kilbride</td> <td>Upkeep of Kilbride Burial Ground</td> </tr> <tr> <td>Christina McKays Trust</td> <td>Upkeep of specific lairs in Achnaba</td> </tr> <tr> <td>Mary A McNivens Trust</td> <td>Upkeep of specific lairs in Tiree</td> </tr> <tr> <td>D McPhail Memorial Fund</td> <td>Maintenance of monument</td> </tr> <tr> <td>Coals for the Poor – Oban</td> <td>Poor of Oban</td> </tr> <tr> <td>Agnes Angus Bequest</td> <td>Assistance to community of Oban</td> </tr> </tbody> </table> | Name of Charity | Purpose of Charity | Misses Macgillivray Trust | Sick/Poor of Kilninver and Kilmelford | McCaig Trust | Library and Institute in Oban | Mrs Mellor Bequest | Poor of Oban (widows without children) | Catherine McCaig Memorial Fund | Maintenance of McCaig Memorial | Mrs E MacDonald | Poor of Oban | MacKinnon Ledingham Bequest | Relief for aged in Mull | Name of Trust Fund | Purpose of Trust | MacDougall Trust | Evantide home, Mull | M M Cameron | Evantide home, Mull | Flora McLucas Bequest | Provision of care home in Mull | Archiebald Dow Bequest | Poor of Taynuilt | John of Lorn Bequest | Poor of Oban | Kilmore and Kilbride | Upkeep of Kilbride Burial Ground | Christina McKays Trust | Upkeep of specific lairs in Achnaba | Mary A McNivens Trust | Upkeep of specific lairs in Tiree | D McPhail Memorial Fund | Maintenance of monument | Coals for the Poor – Oban | Poor of Oban | Agnes Angus Bequest | Assistance to community of Oban |
| Name of Charity | Purpose of Charity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Misses Macgillivray Trust | Sick/Poor of Kilninver and Kilmelford | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| McCaig Trust | Library and Institute in Oban | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mrs Mellor Bequest | Poor of Oban (widows without children) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Catherine McCaig Memorial Fund | Maintenance of McCaig Memorial | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mrs E MacDonald | Poor of Oban | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MacKinnon Ledingham Bequest | Relief for aged in Mull | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Name of Trust Fund | Purpose of Trust | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MacDougall Trust | Evantide home, Mull | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| M M Cameron | Evantide home, Mull | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Flora McLucas Bequest | Provision of care home in Mull | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Archiebald Dow Bequest | Poor of Taynuilt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| John of Lorn Bequest | Poor of Oban | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kilmore and Kilbride | Upkeep of Kilbride Burial Ground | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Christina McKays Trust | Upkeep of specific lairs in Achnaba | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mary A McNivens Trust | Upkeep of specific lairs in Tiree | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D McPhail Memorial Fund | Maintenance of monument | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coals for the Poor – Oban | Poor of Oban | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agnes Angus Bequest | Assistance to community of Oban | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4 | <p>Appendix 1 sets out the following information on each charity and trust fund.</p> <ul style="list-style-type: none"> • Name of the charity or trust fund. • Purpose of the charity or trust fund. • The capital or restricted value of the charity or trust fund. • Unrestricted funds or revenue reserves –this is accumulated unspent income that can be distributed and for which there should be a reserves policy. • Total value of both restricted and unrestricted funds – this is the amount that is invested/deposited to earn income. • Estimated income - the amount of income it is estimated each charity or trust funds will earn for 2014-15. • Estimated audit fees – this is the allocation of the charities audit fee to each charitable fund. • Proposed use of revenue reserves – the amount of unrestricted or revenue reserves it is proposed to make available for distribution in 2014-15. • Proposed amount for distribution – the total amount available for distribution in 2014-15. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | <ul style="list-style-type: none"> • Distribution proposal – how it is proposed to distribute the income in 2014-15. • Reserves policy – A narrative setting out the proposed reserves policy. | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|------|--|--------------------------------|------|-----------------|-----|----------------------|------|-----------------------|------|-------|--------|----------|--|-----------------------|-----|--------------|--|-----------------------------|------|
| 3.5 | <p>Appendix 1 has been grouped to bring charities and trust funds which have a similar purpose together. This allows members to consider the distribution of all funds with a similar purpose together. In summary the proposals on distribution are as follows:</p> <p>Cemetery Funds - The amount available for distribution is transferred to Roads and Amenity Services. Roads and Amenity Services to provide a statement setting out expenditure in each cemetery.</p> <p>School Prizes - The amounts available for distribution are paid to the relevant school funds with the school producing a statement showing how the money has been used.</p> <p>Poor Funds - The amount proposed for distribution for poor funds in each specific area will be pooled and a set number of beneficiaries provided with a voucher at a level that utilises the funding available. See para 3.6 for more detail.</p> <p>Library Funds - The amount available for distribution is transferred to Community and Culture who present a statement setting out how the funds have been used.</p> <p>Other Funds - Specific proposals are set out in Appendix 1.</p> | | | | | | | | | | | | | | | | | | | | |
| 3.6 | <p>The proposals for distribution of poor funds are as follows:</p> <table border="1" data-bbox="296 1413 1390 1675"> <thead> <tr> <th data-bbox="296 1413 778 1447">Oban</th> <th data-bbox="778 1413 1390 1447">Proposed Amount for Distribution 14/15</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 1447 778 1525">Catherine McCaig Memorial Fund</td> <td data-bbox="778 1447 1390 1525">£208</td> </tr> <tr> <td data-bbox="296 1525 778 1559">Mrs E MacDonald</td> <td data-bbox="778 1525 1390 1559">£33</td> </tr> <tr> <td data-bbox="296 1559 778 1592">John of Lorn Bequest</td> <td data-bbox="778 1559 1390 1592">£852</td> </tr> <tr> <td data-bbox="296 1592 778 1626">Coals for Poor - Oban</td> <td data-bbox="778 1592 1390 1626">£107</td> </tr> <tr> <td data-bbox="296 1626 778 1675">Total</td> <td data-bbox="778 1626 1390 1675">£1,200</td> </tr> </tbody> </table> <table border="1" data-bbox="296 1715 1390 1794"> <thead> <tr> <th data-bbox="296 1715 778 1749">Taynuilt</th> <th data-bbox="778 1715 1390 1749">Proposed Amount for Distribution 14/15</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 1749 778 1794">Archibald Dow Bequest</td> <td data-bbox="778 1749 1390 1794">£67</td> </tr> </tbody> </table> <table border="1" data-bbox="296 1827 1390 1906"> <thead> <tr> <th data-bbox="296 1827 778 1861">Ross of Mull</th> <th data-bbox="778 1827 1390 1861">Proposed Amount for Distribution 14/15</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 1861 778 1906">MacKinnon Ledingham Bequest</td> <td data-bbox="778 1861 1390 1906">£181</td> </tr> </tbody> </table> | Oban | Proposed Amount for Distribution 14/15 | Catherine McCaig Memorial Fund | £208 | Mrs E MacDonald | £33 | John of Lorn Bequest | £852 | Coals for Poor - Oban | £107 | Total | £1,200 | Taynuilt | Proposed Amount for Distribution 14/15 | Archibald Dow Bequest | £67 | Ross of Mull | Proposed Amount for Distribution 14/15 | MacKinnon Ledingham Bequest | £181 |
| Oban | Proposed Amount for Distribution 14/15 | | | | | | | | | | | | | | | | | | | | |
| Catherine McCaig Memorial Fund | £208 | | | | | | | | | | | | | | | | | | | | |
| Mrs E MacDonald | £33 | | | | | | | | | | | | | | | | | | | | |
| John of Lorn Bequest | £852 | | | | | | | | | | | | | | | | | | | | |
| Coals for Poor - Oban | £107 | | | | | | | | | | | | | | | | | | | | |
| Total | £1,200 | | | | | | | | | | | | | | | | | | | | |
| Taynuilt | Proposed Amount for Distribution 14/15 | | | | | | | | | | | | | | | | | | | | |
| Archibald Dow Bequest | £67 | | | | | | | | | | | | | | | | | | | | |
| Ross of Mull | Proposed Amount for Distribution 14/15 | | | | | | | | | | | | | | | | | | | | |
| MacKinnon Ledingham Bequest | £181 | | | | | | | | | | | | | | | | | | | | |

| | |
|----------|--|
| | Local members to identify people who meet the criteria of poor and the sums available for distribution will be allocated on an equal basis and paid by voucher. |
| 3.7 | Each charity and trust fund should have a reserves policy. In the past funds (reserves) have been built up. There is a balance to be achieved between distributing all of these available funds over a short period of time and maintaining overall funds at a level to ensure future income is maintained. It is proposed that the revenue reserves of each fund are distributed at the rate of 1/20 th so that over a 20 year period the revenue reserves are utilised. |
| 4 | CONCLUSION |
| | This report sets out the estimated income for each charitable and trust fund and a proposed basis of distribution. |
| 5 | IMPLICATIONS |
| | 5.1 Legal – Proposes proper use of charity and trust funds 5.2 Policy - Sets proposed approach to distribution 5.3 Finance – Proposals for use of income set out in report. 5.4 Human Resources - None 5.5 Equalities - None 5.6 Risk - None 5.7 Customer Service - None |

For further information contact Sandra Coles on 01546 604303

Bruce West,
Head of Strategic Finance
28 November 2014

BUTE AND COWAL CHARITY AND TRUST FUNDS APPENDIX 1

| Name of Charity or Trust Fund | Purpose and Comments on Recent Distribution | Charity or Trust | Type of Fund | Restricted or Capital Funds | Unrestricted or Reserve Funds | Total Value | Estimated Income | Proposed Use of Reserves | Estimated Audit Fee | Net Amount Available for Distribution | Proposed Distribution | Reserves Policy |
|---|---|------------------|----------------------|-----------------------------|-------------------------------|-------------|------------------|--------------------------|---------------------|---------------------------------------|---|--|
| Dunoon & Kilmun Cemeteries | No distributions in recent years. The fund is for the upkeep of lairs in the Cemeteries. | Trust Fund | Cemetery Fund | £ 588 | £ 176 | £ 764 | £ 5 | £ 9 | £ 9 | £ | 14 Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Mrs B MacEwans Trust | No distributions in recent years. The maintenance of two lairs at the burial ground of Fund Inverchaolain. | Trust Fund | Cemetery Fund | 200 | 8 | 208 | 1 | 0 | 0 | | 1 Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Tulloch Library Dunoon | No distributions in recent years. Formation of public library. Discuss with Manager at Dunoon Library. | Trust Fund | Library Fund | 400 | 43 | 443 | 1 | 2 | 2 | | 3 Transferred to Community and Culture who present a statement setting out how the funds have been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Lamont Bequest | No distributions in recent years. To be distributed to the poor of Kilfinan. | Trust Fund | Poor Fund - Kilfinan | 220 | 5,457 | 5,677 | 23 | 273 | 273 | 296 | Local members to identify people in Kilfinan who meet the criteria of poor and distribute £296 between them using vouchers | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Baillie Gillies Bequest | | Charity | Poor Fund - Rothesay | 3,100 | 6,711 | 9,811 | 36 | 336 | -133 | 239 | A total of £295 is available for poor funds for Rothesay Local members to identify people in | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Mrs Mary Millar (in GL as of Rothesay) | No distributions in recent years. Coals for poor | Trust Fund | Poor Fund - Rothesay | 60 | 33 | 93 | 0 | 2 | 2 | 2 | Rothesay who meet the criteria of poor and distributed between them using vouchers | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Bequest Bethia Weir Bequest | No distributions in recent years. Coals for poor of Rothesay. | Trust Fund | Poor Fund - Rothesay | 51 | 242 | 293 | 1 | 12 | 12 | 13 | | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Provosts Bequest Rothesay | 3 small grants of £10 awarded in 2011 but no distributions since then. Assist soldiers, sailors and airmen who served in the two World Wars, or their widows and dependents. The beneficiary must live in Rothesay. Various conditions allow for the fund to be given to the deserving poor in the town in general. | Trust Fund | Poor Fund - Rothesay | 1,200 | 506 | 1,706 | 16 | 25 | 25 | 41 | | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Norman Stewart Institute | No distributions in recent years. An institute for the Physical, Religious, Moral, Social and Intellectual benefit of the industrial classes of Rothesay and the island of Bute | Charity | Poor Fund - Rothesay | 640 | 952 | 1,592 | 6 | 48 | -22 | 32 | No distribution | Unclear how distributions can now be made. Reorganisation being investigated. Retain funds meantime. |
| Third Marquess of Bute's Silver Wedding Dowry | 1 grant made from this Trust in recent years or 2009/10. Annual income to be given to one or two girls from the poorer classes in the Burgh upon their marriage. Application forms could be given to those obtaining a marriage license to encourage applicants. | Charity | | 3,400 | 6,347 | 9,747 | 65 | 317 | -132 | 250 | £250 available but distribution dependent upon application from girls in the poorer classes of Rothesay who are being married | Aim to utilise 1/20th of the unrestricted or revenue reserve funds each year but this depends on applications to the fund. |

| | | | | | | | | | | |
|------------------------|---|------------|--------|--------|--------|-----|-------|------|--|--|
| Piano Fund Dunoon | No distributions in recent years. For repair, tuning, replacement of a piano in the Burgh Hall. Discuss with Manager at Queens Hall, Dunoon. | Trust Fund | 267 | 75 | 342 | 1 | 4 | 5 | To be discussed with Queens Hall Manager | Aim to utilise 1/20th of the unrestricted or revenue reserve funds each year but this depends on applications to the fund. |
| Bute Educational Trust | Award prizes in schools in Bute. £30 p.a currently paid to 1 pupil at Rothesay Academy re the Thomas Exhibition Awards. Further awards could be made per requirements of Trust. | Trust Fund | 3106 | -133 | 2,973 | 12 | -7 | 5 | No distribution possible given shortfall in revenue or unrestricted funds. | Recover deficit in unrestricted funds as soon as possible with no distribution until deficit recovered. |
| | | | 13,232 | 20,417 | 33,649 | 167 | 1,021 | -287 | | 901 |

Note

Restricted or Capital Funds = Original bequest + Investments

Fund Value checked 24/10/14

HELENSBURGH AND LOMOND CHARITY AND TRUST FUNDS APPENDIX 1

| Name of Charity or Trust Fund | Purpose and Comments on Recent Distribution | Charity or Trust Fund | Type of Fund | Restricted or Capital Funds | Unrestricted or Revenue Funds | Total Value | Estimated Income | Proposed Use of Reserves | Estimated Audit Fee | Net Amount Available for Distribution | Proposed Distribution | Reserves Policy |
|---|---|-----------------------|---------------|-----------------------------|-------------------------------|-------------|------------------|--------------------------|---------------------|---------------------------------------|--|--|
| | | | | £ | £ | £ | £ | £ | £ | £ | | |
| Helensburgh & Faslane Cemeteries Fund | No distributions in recent years. Upkeep of tombstones etc in District cemeteries. | Trust Fund | Cemetery Fund | 8,351 | 2,830 | 11,181 | 106 | 142 | | 248 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Ballyhenman Churchyard | No distributions in recent years. Upkeep of churchyard | Trust Fund | Cemetery Fund | 378 | 154 | 532 | 4 | 8 | | 12 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Sundry Bequests - Former Dumbarton Cemeteries | No distributions in recent years. Upkeep of tombstones etc in District cemeteries. | Trust Fund | Cemetery Fund | 2,119 | 679 | 2,798 | 56 | 34 | | 90 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Miss Annie Dickson Burgh Bequest | No distributions in recent years. The relief of distress in the Burgh of Helensburgh. | Charity Fund | Poor Fund | 2,819 | 1,284 | 4,103 | 15 | 64 | -55 | 24 | A total of £24 is available for poor funds for Helensburgh. Local members to identify people in Helensburgh who meet the criteria of poor and distributed between them using vouchers. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Logie Baird Prize Fund | No distributions in recent years. Advancement of Education by providing an annual prize to a pupil at Hermitage Academy, Helensburgh, for most ability in Science and Mathematics. Discuss with Headteacher of Hermitage Academy. | Charity Fund | School Prize | 200 | 1,701 | 1,901 | 7 | 85 | -26 | 66 | Paid to the Hermitage Academy school funds with the school producing a statement showing how the money has been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Kidston Park Trust | No distributions in recent years. Provide a public park, or recreation ground for the inhabitants of Helensburgh and neighbourhood at Cairndow, and for the purposes of boating and bathing in the Gareloch. | Charity Fund | | 1,986 | 2,144 | 4,130 | 31 | 107 | -56 | 82 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure on upkeep of Kidston Park | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Cardross War Memorial | No distributions in recent years. Upkeep of war memorial. | Trust Fund | | 689 | 34 | 723 | 10 | 2 | | 12 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Clydesdale (GL Clydesdale) Air Raid Distress Fund | No distributions in recent years. For behoof of the former Helensburgh District Council Area. | Trust Fund | | 2,703 | 753 | 3,456 | 13 | 38 | | 51 | No distribution | Unclear how distributions can now be made. Reorganisation being investigated. Retain funds meantime. |
| | | | | 19,245 | 9,579 | 28,824 | 242 | 480 | -137 | 585 | | |

Note

Restricted or Capital Funds = Original bequest + Investments

Fund Value checked 24/10/14

MID ARGYLL, KINTYRE AND ISLAY CHARITY AND TRUST FUNDS APPENDIX 1

| Name of Charity or Trust Fund | Purpose and Comments on Recent Distribution | Charity or Trust Fund | Type of Fund | Restricted or Capital Funds | Unrestricted or Revenue Funds | Total Value | Estimated Income | Proposed Use of Revenue Reserves | Estimated Audit Fee | Net Amount Available for Distribution | Proposed Distribution | Reserves Policy |
|-------------------------------|--|-----------------------|---------------|-----------------------------|-------------------------------|-------------|------------------|----------------------------------|---------------------|---------------------------------------|--|--|
| Coats Bequest Inverchaolain | No distributions in recent years. Cemetery maintenance of family lairs | Trust Fund | Cemetery Fund | £ - | £ 677 | £ 677 | £ 4 | £ 34 | £ | £ | 38 Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Kilmartin New Burial Ground | No distributions in recent years. Upkeep of burial ground | Trust Fund | Cemetery Fund | 300 | 202 | 502 | 2 | 10 | | 12 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Bequest Lochgipheah | No distributions in recent years. For the upkeep of Kilmory Churchyard and 'any benefit from the Fund, should the Trust lapse, being extended to the poor people of the parish whether paupers or not. | Trust Fund | Cemetery Fund | 148 | 11 | 159 | - | 1 | | 1 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Churchyard MacAlister Trust | No distributions in recent years. Upkeep of graves in Tarbert Cemetery | Trust Fund | Cemetery Fund | 70 | 20 | 90 | - | 1 | | 1 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Latlimer McInnes Trust | No distributions in recent years. Upkeep of family lair Kilchoulsland | Trust Fund | Cemetery Fund | 182 | 57 | 239 | 1 | 3 | | 4 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Kilkerran Cemetery | No distributions in recent years. Upkeep of lairs, Kilkerran. | Trust Fund | Cemetery Fund | 6,025 | 441 | 6,466 | 40 | 22 | | 62 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Clachan Cemetery Trust | No distributions in recent years. Upkeep of cemetery, Clachan | Trust Fund | Cemetery Fund | 5,281 | 13,411 | 18,692 | 73 | 671 | | 744 | Transferred to Roads and Amenity Services who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Library Endowment Fund | No distributions in recent years. For the upkeep of reading room in Campbelltown. Discuss with librarian at Campbelltown library. | Charity Fund | Library Fund | 5,000 | 49,034 | 54,034 | 213 | 2,452 | 730 | 1,935 | Transferred to Community and Culture who present a statement setting out how the funds have been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Campbelltown New Books | No distributions in recent years. For the provision of new books in the library, Campbelltown. Discuss with librarian of Campbelltown library. | Trust Fund | Library Fund | 2,000 | 3,589 | 5,589 | 31 | 179 | | 210 | Transferred to Community and Culture who present a statement setting out how the funds have been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| David Andrew Greenlees Trust | Last distributed funds in 2010/11. For the Poor of Campbelltown and the Workhouse Hospital there. | Charity Fund | Poor Fund | 3,643 | 3,255 | 6,898 | 27 | 163 | 93 | 97 | A total of £4,140 is available for poor funds for Campbelltown. Local members to identify people in Campbelltown who meet the criteria of poor and distributed between them using vouchers | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| John Paterson Bequest | No distributions in recent years. Benefit of the inmates of Witchburn House (which has ceased to be used as a hospital). | Charity Fund | Poor Fund | 2,059 | 11,790 | 13,849 | 64 | 590 | 187 | 467 | | n/a Is in the process of being transferred to David Andrew Greenlees Trust |

| | | | | | | | | | | | |
|--------------------------------|--|--------------|-------------------------------|--------|--------|----------|-----|-------|-------|--|--|
| James H Hall Bequest | No distributions in recent years. Provide coals for the poor resident in the Burgh of Campbeltown. | Charity Fund | Poor Fund Campbeltown | 3,000 | 7,290 | 10,290 | 40 | 365 - | 139 | 266 | n/a Is in the process of being transferred to David Andrew Greenlees Trust |
| George Melville Duncan Bequest | Applications received annually for £10 voucher for Co-op. Purpose of Trust is to provide fuel/clothing/food for the poor in Campbeltown. Report already prepared for Council by Governance re this Trust to provide further opportunities for distribution | Trust Fund | Trust Fund Campbeltown | 15,000 | 71,802 | 86,802 - | 280 | 3,590 | | 3,310 | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Fisher Bequest | No distributions in recent years. For the poor of Inveraray. | Trust Fund | Poor Fund Inveraray | 50 | 326 | 376 | 1 | 16 | 17 | Not clear what can be done with £17. May need to use greater proportion of reserves. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Campbell Bequest | No distributions in recent years. To be distributed to the poor of the Parish of Kildalton and Oa. | Trust Fund | Poor Fund Kildalton | 50 | 2,760 | 2,810 | 10 | 138 | 148 | A total of £361 is available for poor funds for Kildalton and the Oa. Local members to identify | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| McNeill Bequest | No distributions in recent years. To be distributed to the poor of the Parish of Kildalton and Oa. | Trust Fund | Poor Fund Kildalton | 100 | 3,964 | 4,064 | 15 | 198 | 213 | people in Kildalton and the Oa who meet the criteria of poor and distributed between them using | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| MacAllister Mortification | No distributions in recent years. To be invested in heritable security for the poor of the Parish of Killean & Kilkennyzie. | Trust Fund | Poor Fund Killean Kilkennyzie | 1,000 | 3,334 | 4,334 | 17 | 167 | 184 | A total of £184 is available for poor funds for Killean and Kilkennyzie. Local members to identify people in Killean and Kilkennyzie who meet the criteria of poor and distributed between them using vouchers | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Hutcheson Memorial Trust | No distributions in recent years. Prize for Maths in Campbeltown Grammar. Discuss with Headteacher of CGS. | Trust Fund | School Prizes | 104 | 163 | 267 | 1 | 8 | 9 | Paid to the Campbeltown Grammar School school funds with the school producing a statement showing how the money has been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| May Paterson Trust | No distributions in recent years. Prize for business studies in Campbeltown Grammar. Discuss with Headteacher of CGS. | Trust Fund | School Prizes | 250 | 227 | 477 | 1 | 11 | 12 | Paid to the Campbeltown Grammar School school funds with the school producing a statement showing how the money has been used. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Kintyre Youth Fund | Grants previously paid to schools to assist the youth of Kintyre but nothing paid out this year to date. Write to schools in Kintyre advising of all the funds they can apply for to encourage applications. | Trust Fund | Trust Fund | 3,542 | 21,512 | 25,054 | 280 | 1,076 | 1,356 | Advise schools and youth groups of funds and invite bids? | Need more info |
| Kilmartin War Memorial Fund | No distributions in recent years. Upkeep of Memorial | Trust Fund | Trust Fund | 38 | 14 | 52 | - | 1 | 1 | Is this too small to do anything with? | Is this too small to do anything with? |
| A T Ross Bequest | No distributions in recent years. To be applied to Ardfeanig Home, Ardrishraig. Discuss with manager of Ardfeanig. | Trust Fund | Trust Fund | 6,286 | 1,752 | 8,038 | 40 | 88 | 128 | Transferred to Adult Care who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |

| | | | | | | | | | | | | |
|--------------------------|---|---------|--------|---------|---------|-----|--------|---|--------|-------|---|-----|
| Fleming Bequest | No distributions in recent years. Benefit of necessitous cases amongst the families of residents in the Kintyre District receiving treatment under the County Tuberculosis Scheme | Charity | 250 | 13,921 | 14,171 | 55 | 696 | - | 191 | 560 | Is in the process of being transferred to the Kintyre Forum on community Care | n/a |
| Miss Annie McLeans Trust | No distributions in recent years. To be distributed for the relief of poor, Lochgilphead. | Charity | 2,616 | 1,275 | 3,891 | 20 | 64 | - | 53 | 31 | Is in the process of being transferred to Moving on Mid Argyll (MOVA) | n/a |
| | | | 56,994 | 210,827 | 267,821 | 655 | 10,544 | | -1,393 | 9,806 | | |

Note

Restricted or Capital Funds = Original bequest + Investments

Fund Value checked 24/10/14

OBAN, LORN AND ISLES CHARITY AND TRUST FUNDS APPENDIX 1

| Name of Charity or Trust Fund | Purpose and Comments on Recent Distribution | Charity or Trust | Type of Fund | Restricted or Capital Funds | Unrestricted or Revenue Funds | Total Value | Estimated Income | Proposed Use of Revenue Reserves | Estimated Audit Fee | Net Amount Available for Distribution | Proposed Distribution | Reserves Policy |
|-------------------------------|--|------------------|---------------------------------------|-----------------------------|-------------------------------|-------------|------------------|----------------------------------|---------------------|---------------------------------------|--|--|
| Mackinnon Ledingham Bequest | Distributions paid out annually. Parish member provides list of deserving recipients who each receive £10. For relief of aged persons in the Ross of Mull. | Charity | Poor Funds - Aged People Ross of Mull | 2,000 | 4,989 | 6,989 | 26 | 249 | -94 | 181 | A total of £181 is available for poor funds for elderly people on Ross of Mull. Local members to identify elderly people on Ross of Mull who meet the criteria of poor and distributes between them using vouchers | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |

Note

Restricted or Capital Funds = Original bequest + Investments

Fund Value checked 24/10/14

COUNCIL WIDE CHARITY AND TRUST FUNDS APPENDIX 1

| Name of Charity or Trust Fund | Purpose and Comments on Recent Distribution | Charity or Trust | Type of Fund | Restricted or Capital Funds | Unrestricted or Reserve Funds | Total Value | Estimated Income | Proposed Use of Revenue Reserves | Estimated Audit Fee | Net Amount Available for Distribution | Proposed Distribution | Reserves Policy |
|---|--|------------------|--------------|-----------------------------|-------------------------------|-------------|------------------|----------------------------------|---------------------|---------------------------------------|--|--|
| County of Argyll Educational Trust Scheme, 1960 | Grants previously paid out on receipt of applications. For the advancement of education for children and young people within the former County of Argyll by issuing grants to individuals and organisations. Advise schools they can apply for funds from this Trust as many will not be aware of it's existence. Applies to the former 'County of Argyll' therefore individuals and organisations within Bute and Helensburgh cannot apply. | Charity | Charity | £ 313,036 | £ 113,111 | £ 426,147 | £ 8,700 | £ 5,656 | £ -5,757 | £ 8,599 | Education service to seek application for access to fund that meet criteria and utilise the available income | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Social Work Louden Bequest | No distributions in recent years. Holiday fund for elderly people. There is no official documentation held surrounding this Trust, however it did not appear on the lists of Trusts of the former County of Argyll therefore we believe it may be an ex Strathclyde Regional Council trust. | Trust Fund | Trust Fund | 8,485 | 14,764 | 23,249 | 86 | 738 | | 824 | Transferred to Adult Care who provide a statement setting out expenditure. | Utilise 1/20th of the unrestricted or revenue reserve funds each year. |
| Sundry Trusts | No distributions in recent years. No information. | Trust Fund | Other Fund | 338 | 23 | 361 | 0 | 1 | | 1 | Need more info | Need more info |
| | | | | 321,859 | 127,898 | 449,757 | 8,786 | 6,395 | -5,757 | 9,424 | | |

Note

Restricted or Capital Funds = Original bequest + Investments

Fund Value checked 24/10/14

Argyll and Bute Council
Comhairle Earra Ghàidheal agus Bhòid



Misses MacGillivray Trust

Annual Report and Financial Statements

2013-2014

For the Year ended 31 March 2014



Misses MacGillivray Trust

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Misses MacGillivray Trust

Trustees' Annual Report – For the Year ended 31 March 2014



The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2014.

REFERENCE AND ADMINISTRATION INFORMATION

| | |
|--------------------------|--|
| Charity Name: | Misses MacGillivray Trust |
| Charity Number: | SC019593 |
| Principal Office: | Argyll and Bute Council Kilmory Lochgilphead Argyll PA31 8RT |
| Current Trustees: | Councillor Len Scoullar Councillor Douglas Philand Councillor Dick Walsh Councillor Isobel Strong Councillor Ellen Morton Councillor Roddy McCuish Councillor James Robb Councillor Aileen Morton Councillor Alex McNaughton Councillor Alexander Taylor Councillor Alistair MacDougall Councillor Anne Horn Councillor Bruce Marshall Councillor David Kinniburgh Councillor Donald Kelly Councillor Donald Macmillan Councillor Duncan MacIntyre Councillor Elaine Robertson Councillor Gary Mulvaney Councillor George Freeman Councillor Iain MacDonald Councillor James McQueen Councillor John McAlpine Councillor John Semple Councillor Louise Glen-Lee Councillor Mary Jean Devon Councillor Maurice Corry Councillor Michael Breslin Councillor Richard Trail Councillor Robert Graham MacIntyre Councillor Robert Macintyre |



Misses MacGillivray Trust

Trustees' Annual Report – For the Year ended 31 March 2014

| | |
|---|---|
| Current Trustees continued: | Councillor Robin Currie Councillor Rory Colville Councillor Vivien Dance Councillor William Blair |
| Other Trustees who served during the year: | Councillor Frederick Hall (Resigned 16/03/14) |
| Honorary Secretary: | Douglas Hendry Director of Customer Services Argyll and Bute Council |
| Honorary Treasurer: | Bruce West, FCCA Head of Strategic Finance Argyll and Bute Council |
| Independent Auditor: | Fiona Mitchell-Knight Assistant Director, Audit Services Audit Scotland 4 th Floor, 8 Nelson Mandela Place Glasgow G2 1BT |

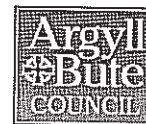
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

A bequest of £100 each was made by Jessie D MacGillivray, Anne I MacGillivray and Margaret G MacGillivray, in 1951 to Argyll County Council. Noted in the minutes of the Finance Committee of Argyll County Council on 9 January 1952.

Appointment of Trustees

The trustees of the charities are the elected members (councillors) of Argyll and Bute Council. Trustees are appointed through their election to Argyll and Bute Council.

Misses MacGillivray Trust**Trustees' Annual Report – For the Year ended 31 March 2014****Organisational Structure**

The trustees (as the elected members of the council) meet once a year at the AGM to consider and approve the annual report and financial statements and any other business such as future plans and the reorganisation of trust funds. The trustees delegate the day to day administration of the charities to officers of the Council. The Council has established a range of committees with delegated powers to allow it to discharge its business effectively. This includes the management of charities. The Council has an approved constitution that governs the conduct of business by the Council and covers standing orders for meetings, a scheme of administration and delegation, financial and security regulations, contract standing orders and an ethical framework.

Related Parties

Trustees hold this position because they are elected members of Argyll and Bute Council. Argyll and Bute Council provides administration services to the Trust.

Risk Management

The Head of Strategic Finance 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 the systems are in place to mitigate the exposure to the major risks.

Management of Funds and Investment Policy

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. There is an investment of £100 in a local bond (see note 8). For the balance of the funds the charity receives 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.

OBJECTIVES AND ACTIVITIES

The object of the fund is for the benefit of any sick or poor persons in the Parish of Kilninver and Kilmelford. The charity makes grants in accordance with this object.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2014, there were no grants made.

FINANCIAL REVIEW**Overview**

The trust is dormant. Income during 2013/14 came from interest from deposits with Argyll and Bute Council of £2 (2012/13: £3) and local bond interest of £1 (2012/13: £1). The trust held cash and bank of £634 as at 31 March 2014 (2013: £631) and a local bond of £100 (2013: £100).



Misses MacGillivray Trust

Trustees' Annual Report – For the Year ended 31 March 2014

Reserves Policy

The unrestricted free reserves at the financial year-end were £334 (2013: £331). This includes cash and bank only repayable on demand. The Trust has no explicit reserves policy, but the "capital" of the fund (as identified from the governing documents or available evidence) is held effectively as a permanent endowment, with only the annual income available for disbursement in the year via the unrestricted reserve. The unrestricted reserves are available for the objects of the trust.

FUTURE PLANS

Argyll and Bute Council are continuing to conduct a review of all its charitable trusts with a view to gaining approval from OSCR to reorganise under Section 39-45 of the Charities and Trustees Investment (Scotland) Act 2005 and the 2007 Regulations.

CONCLUSION

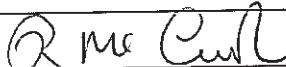
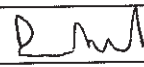
The charity did not undertake any activities during the year.

From 2013-2014 an audit is required to be carried out by the appointed auditor of Argyll and Bute Council in accordance with the requirements of the Local Government (Scotland) Act 1973.

The appointed auditor of Argyll and Bute Council is Audit Scotland and the Trustees would like to thank them for undertaking this task.

DECLARATION

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

| | | |
|----------------|---|--|
| Signature(s): |  |  |
| Full names(s): | ROBERT MC CULL | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |

Misses MacGillivray Trust

Independent Auditor's Report



Independent auditor's report to the trustees of the Misses MacGillivray Trust and the Accounts Commission for Scotland

I have audited the financial statements of the Misses MacGillivray 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.

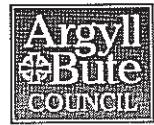
Scope of the audit of the financial statements

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.



**Misses MacGillivray Trust
Independent Auditor's Report**

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.

A handwritten signature in cursive script, appearing to read 'Fiona Mitchell-Knight'.

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

30 September 2014

Fiona Mitchell-Knight is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

Misses MacGillivray Trust

Statement of Receipts and Payments – For the Year ended March 2014



| | <i>Note</i> | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|---|-------------|----------------------------|--------------------------------------|-----------------------------|-----------------------------|
| RECEIPTS | | | | | |
| Income from investments other than land and buildings | 4 | 3 | - | 3 | 4 |
| Total Receipts | | 3 | - | 3 | 4 |
| PAYMENTS | | | | | |
| Charitable Activities - Grants and donations | 5 | - | - | - | - |
| Total Payments | | - | - | - | - |
| Surplus / (Deficit) for Year | | 3 | - | 3 | 4 |

All income in 2014 and 2013 relates to unrestricted funds.

The notes on page 10 form an integral part of these accounts.



Misses MacGillivray Trust

Statement of Balances as at 31 March 2014

| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2013 £ |
|-------------------------------|----------|-------------------------|--------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------|
| Cash and Bank Balances | 6 | | | | | | |
| Opening Balances | | 331 | 300 | 631 | 327 | 300 | 627 |
| Surplus for year | | 3 | - | 3 | 4 | - | 4 |
| Closing Balances | | 334 | 300 | 634 | 331 | 300 | 631 |
| Investments | 8 | | | | | | |
| Market Value | | 100 | - | 100 | 100 | - | 100 |
| Cost | | 100 | - | 100 | 100 | - | 100 |

The notes on page 10 form an integral part of these accounts.

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|--------------|--------------------|
| Signature(s): | | |
| Full names(s): | RONA MCCUISH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |

Misses MacGillivray Trust**Notes to the Accounts****1. Basis of Accounting**

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

2. Fund Accounting

(a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

(b) Permanent endowment funds are those that the original capital cannot be spent as income and must remain in the form of investments. Any income return generated by the invested endowment may be spent on the activities of the trust.

3. Taxation

The charity is not liable to income or capital gains tax on its charitable 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 charity trustees or persons connected to a trustee during the year (2013: Nil).

(b) The trust received interest of £2 (2012/13 £3) from deposits with Argyll and Bute Council and also local bond interest of £1 (2012/13: £1). All transactions incoming and outgoing are made via the Council's accounts.

(c) There were no other transactions between the charity and any trustee or any connected person during the year (2013: Nil)

5. Grants

In the year to 31 March 2014, there were no grants made.

6. Cash and Bank Balances

During the year the trust balances were held by Argyll and Bute 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 payable on balances.

7. Changes to the Accounts

The comparative figures in the Statement of Balances have been restated to distinguish endowment funds separately.

8. Investments

The charity holds a three-year fixed term deposit £100 local bond from Argyll and Bute Council, repayable on 30 September 2015. The rate is 0.87%. This is continuation of historic practice.

Argyll and Bute Council
Comhairle Earra Ghàidheal agus Bhòid

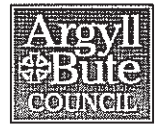


McCaig Trust

Annual Report and Financial Statements 2013-2014

For the Year ended 31 March 2014

Scottish Charity Number: SC019599



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McCaig Trust

Trustees' Annual Report – For the Year ended 31 March 2014



The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2014.

REFERENCE AND ADMINISTRATION INFORMATION

| | |
|---------------------------------|--|
| Charity Name: | McCaig Trust |
| Scottish Charity Number: | SC019599 |
| Principal Office: | Argyll and Bute Council Kilmory Lochgilphead Argyll PA31 8RT |
| Current Trustees: | Councillor Len Scoullar Councillor Douglas Philand Councillor Dick Walsh Councillor Isobel Strong Councillor Ellen Morton Councillor Roddy McCuish Councillor James Robb Councillor Aileen Morton Councillor Alex McNaughton Councillor Alexander Taylor Councillor Alistair MacDougall Councillor Anne Horn Councillor Bruce Marshall Councillor David Kinniburgh Councillor Donald Kelly Councillor Donald Macmillan Councillor Duncan MacIntyre Councillor Elaine Robertson Councillor Gary Mulvaney Councillor George Freeman Councillor Iain MacDonald Councillor James McQueen Councillor John McAlpine Councillor John Semple Councillor Louise Glen-Lee Councillor Mary Jean Devon Councillor Maurice Corry Councillor Michael Breslin Councillor Richard Trail Councillor Robert Graham MacIntyre Councillor Robert Macintyre |



McCaig Trust

Trustees' Annual Report – For the Year ended 31 March 2014

| | |
|---|---|
| Current Trustees continued: | Councillor Robin Currie Councillor Rory Colville Councillor Vivien Dance Councillor William Blair |
| Other Trustees who served during the year: | Councillor Frederick Hall (Resigned 16/03/14) |
| Honorary Secretary: | Douglas Hendry Director of Customer Services Argyll and Bute Council |
| Honorary Treasurer: | Bruce West, FCCA Head of Strategic Finance Argyll and Bute Council |
| Independent Auditor: | Fiona Mitchell-Knight Assistant Director, Audit Services Audit Scotland 4 th Floor, 8 Nelson Mandela Place Glasgow G2 1BT |

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Toward the cost of library and institute, Oban

Appointment of Trustees

The trustees of the charities are the elected members (councillors) of Argyll and Bute Council. Trustees are appointed through their election to Argyll and Bute Council.



Organisational Structure

The trustees (as the elected members of the council) meet once a year at the AGM to consider and approve the annual report and financial statements and any other business such as future plans and the reorganisation of trust funds. The trustees delegate the day to day administration of the charities to officers of the Council. The Council has established a range of committees with delegated powers to allow it to discharge its business effectively. This includes the management of charities. The Council has an approved constitution that governs the conduct of business by the Council and covers standing orders for meetings, a scheme of administration and delegation, financial and security regulations, contract standing orders and an ethical framework.

Related Parties

Trustees hold this position because they are elected members of Argyll and Bute Council. Argyll and Bute Council provides administration services to the Trust at no cost to the Trust.

Risk Management

The Head of Strategic Finance 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 the systems are in place to mitigate the exposure to the major risks.

Management of Funds and Investment Policy

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 Section 95 Officer of the Council (Head of Strategic Finance) is responsible for securing the proper management of the investments of the trust. The day-to-day management of investments is performed by external investment managers under a discretionary agreement.

OBJECTIVES AND ACTIVITIES

The object of the fund is to contribute towards the cost of a library and institute in Oban.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2014, there were no grants made.



FINANCIAL REVIEW

Investments and Reserves

The funds increased by £304 (2013 - £3,635). The reserves of the trust at 31 March 2014 amount to £80,625, £46,165 in unrestricted (revenue) funds and £34,460 in endowment (capital) funds. These funds are invested as follows:

| | 31 March 2014 | 31 March 2013 |
|---|---------------|---------------|
| | £ | £ |
| Local Government Bonds | 7,600 | 7,600 |
| Government Bonds | 6,083 | 6,294 |
| Stocks and Shares | 20,777 | 20,339 |
| Cash in Investment Portfolio | - | - |
| Investments in Endowment Funds | 34,460 | 34,233 |
| Debtor Barclays Wealth Undistributed Income | 91 | 93 |
| Creditor Audit Scotland Audit Fee | 1,101 | - |
| Cash and Bank - Argyll & Bute Council | 47,175 | 45,995 |
| Current Assets in Unrestricted Funds | 46,165 | 46,088 |
| Total Funds | 80,625 | 80,321 |

Over the year, the value of investments increased from £34,233 to £34,460. The stockbrokers, Barclays Wealth, did not buy or sell any shares during the year therefore the cash holding remained at £nil. An investment gain of £227 brings the investments in the financial statements to market value on 31 March 2014.

The change in cash balances from £45,995 to £47,175 is due to investment income receivable of £1,236 less investment management costs paid by cheque of £57.

Reserves Policy

Unrestricted free reserves at 31 March 2014 were £46,165. The Trust has no explicit reserves policy, but the endowment funds of the trust are held for capital growth and to provide an annual income. Income only from the investments may be distributed on an annual basis to ensure that the original funds grow over time. No specific targets have been set for either the endowment or unrestricted funds. Any unspent income is held in the unrestricted funds.

Income and Expenditure

The Statement of Financial Activities on page 9 provides an analysis of the income and expenditure for the twelve months to 31 March 2014.

Income for the year amounted to £1,236 (2013 - £1,284). Expenditure was incurred on stockbrokers' fees of £58 (2013- £95) and Audit fee of £1,101 (2013 Nil). An unrealised "paper" gain of £227 (2013 - £2,446) was recognised for changes in the market value of investments.

McCaig Trust

Trustees' Annual Report – For the Year ended 31 March 2014



FUTURE PLANS

Argyll and Bute Council are continuing to conduct a review of all its charitable trusts with a view to gaining approval from OSCR to reorganise under Section 39-45 of the Charities and Trustees Investment (Scotland) Act 2005 and the 2007 Regulations.

CONCLUSION

The reserves of the trust increased by £304 in the year.


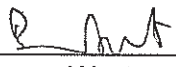
The trust made no awards during the year.

From 2013-2014 an audit is required to be carried out by the appointed auditor of Argyll & Bute Council in accordance with the requirements of the Local Government (Scotland) Act 1973.

The appointed auditor of Argyll and Bute Council is Audit Scotland and the Trustees would like to thank them for undertaking this task.

DECLARATION

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|---|--|
| Signature(s): |  |  |
| Full names(s): | ROBERT MCCUISH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |



McCaig Trust
Independent Auditor's Report

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

I have audited the financial statements of the McCaig 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 statement of the financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 give a true and fair view. 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.

McCaig Trust
Independent Auditor's Report



Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 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
 Assistant Director, Audit Services
 Audit Scotland
 4th Floor, The Athenaeum Building
 8 Nelson Mandela Place, Glasgow, G2 1BT

30 September 2014

Fiona Mitchell-Knight is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.



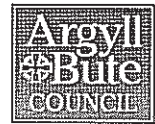
| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|---|------|----------------------------|--------------------------------------|-----------------------------|-----------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Investment income from managed funds | 5 | 1,073 | - | 1,073 | 1,106 |
| Interest from short-term deposits | | 163 | - | 163 | 178 |
| Total Incoming Resources | | 1,236 | - | 1,236 | 1,284 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds: | | | | | |
| Investment management costs | 6 | 58 | - | 58 | 95 |
| Audit Fee | 7 | 1,101 | - | 1,101 | - |
| Charitable Activities: | | | | | |
| Grants awarded | 8 | - | - | - | - |
| Total Resources Expended | | 1,159 | - | 1,159 | 95 |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | 77 | - | 77 | 1,189 |
| OTHER RECOGNISED GAINS AND (LOSSES) | | | | | |
| Gains/(losses) on investment assets | | | | | |
| Realised gains/(losses) | 9 | - | - | - | - |
| Unrealised gains/(losses) | | - | 227 | 227 | 2,446 |
| Total Gains and (Losses) on Investment Assets | | - | 227 | 227 | 2,446 |
| Net Movement in Funds | | 77 | 227 | 304 | 3,635 |
| Total funds brought forward | 10 | 46,088 | 34,233 | 80,321 | 76,686 |
| Total funds carried forward | | 46,165 | 34,460 | 80,625 | 80,321 |

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 14 form an integral part of these accounts.

McCaig Trust

Balance Sheet as at 31 March 2014



| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2013 £ |
|-----------------------------|------|-------------------------|--------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------|
| Fixed Assets | | | | | | | |
| Investments | 10 | - | 34,460 | 34,460 | - | 34,233 | 34,233 |
| Total Fixed Assets | | - | 34,460 | 34,460 | - | 34,233 | 34,233 |
| Current Assets | | | | | | | |
| Debtors | 12 | 91 | 91 | 93 | 93 | - | 93 |
| Cash at Bank and at Hand | 11 | 47,175 | - | 47,175 | 45,995 | - | 45,995 |
| Total Current Assets | | 47,266 | - | 47,266 | 46,088 | - | 46,088 |
| Current Liabilities | | | | | | | |
| Creditor | 7 | 1,101 | - | 1,101 | - | - | - |
| Total Current Assets | | 1,101 | - | 1,101 | - | - | - |
| Net Assets | | 46,165 | 34,460 | 80,625 | 46,088 | 34,233 | 80,321 |
| Funds of the Charity | | | | | | | |
| Unrestricted Funds | 13 | 46,165 | - | 46,165 | 46,088 | - | 46,088 |
| Endowment Funds | | - | 34,460 | 34,460 | - | 34,233 | 34,233 |
| Total Funds | | 46,165 | 34,460 | 80,625 | 46,088 | 34,233 | 80,321 |

The notes on pages 11 to 14 form an integral part of these financial statements.

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|--------------|--------------------|
| Signature(s): | | |
| Full names(s): | ROBERT MCCAI | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |



McCaig Trust

Notes to the Financial Statements

1. Basis of Preparation

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

1.1. Basis of Accounting

The financial statements are prepared under the historic cost convention and in accordance with:

- a) Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005 - 2nd Edition); and the Financial Reporting Standard for Smaller Entities (FRSSE) (Effective April 2008)
- b) The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Accounting Policies

2.1. Form of Financial Statements

- a) Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity.
- b) The permanent endowment funds are invested in perpetuity and derive an annual investment income which is available for distribution.

2.2 Incoming Resources

- a) All incoming resources are recognised and included in the Statement of Financial Activities when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. The following specific policies are applied to particular categories of income.
- b) Income from investments is included in the year to which it relates.
- c) Investments gains and losses includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
- d) The value of the services provided free of charge by Argyll & Bute Council has not been included in the accounts but is described in the trustees' annual report.

2.3 Resources Expended

- a) All expenditure is included in the Statement of Financial Activities on an accrual basis and is recognised when there is a legal or constructive obligation to pay out resources.

2.4 Investments

- a) Investments held as fixed assets quoted on a recognised stock exchange are valued at mid-market value at the balance sheet date.
- b) Barclays Wealth manages the investment portfolio of the trust under a discretionary agreement.

McCaig Trust

Notes to the Financial Statements



3. Taxation

The charity is not liable to income or capital gains tax on its charitable 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 charity trustees or persons connected to a trustee during the year (2013: Nil).
- (b) The trust received interest of £163 (2012/13 £178) from Argyll & Bute Council on unrestricted reserves placed on short-term deposit with them and also local bond interest of £78 (2012/13: £100). All transactions incoming and outgoing are made via the Council's accounts.
- (c) There were no other transactions between the charity and any trustee or any connected person during the year (2013: Nil)

5. Investment Income

| | Unrestricted Funds £ | Permanent Endowment Fund £ | Total Funds 2014 £ | Total Funds 2013 £ |
|--|----------------------------|-------------------------------------|--------------------------|--------------------------|
| Dividends and Interest from Investments | 995 | - | 995 | 1,006 |
| Income from Local Government Bond | 78 | - | 78 | 100 |
| Interest on Short-term deposits with Argyll and Bute Council | 163 | - | 163 | 178 |
| Total Investment Income | 1,236 | - | 1,236 | 1,284 |

6. Investment Management Costs

In the year to 31 March 2014 investment management fees of £57 (2013 - £95) were paid to Barclays Wealth. Broking costs associated with the sale of an investment are deducted from the proceeds available to reinvest under the arrangement with the Stockbroker and are normally fully charged to the "capital" permanent endowment funds. In 2013-2014, because no purchases or sales were made, the fees of £58 were met from unrestricted funds.

7. Independent Auditors Report.

The independent auditor's fee of £1,101 is included as an accrual within current liabilities.

8. Grants Awarded

During the year to 31 March 2014 no grants were awarded.

9. Gains and Losses on Investment Assets

No shareholdings were bought or sold during the year. A "paper" gain of £227 was recognised on changes in the market value of investments (see note 10) and is an unrealised revaluation gain.



10. Fixed Asset Investments

| | Total |
|--|---------------|
| | £ |
| Carrying (market) value at 1 April 2013 | 34,233 |
| Add/(deduct): net gain/loss on revaluation | 227 |
| Add/(deduct): change in uninvested cash balance in Capital Account | 0 |
| Carrying (market) value at 31 March 2014 | 34,460 |
| Analysis of Investments | |
| Investments listed on recognised stock exchange | 26,860 |
| Local Government Bonds | 7,600 |
| Cash held as part of the investment portfolio | 0 |
| Total | 34,460 |

The charity holds two three-year fixed term deposit local bonds from Argyll & Bute Council, one for £7,000 with a rate of 1.02% repayable on 30 September 2015, and the other for £600 with a rate of 1.08% repayable on 31 March 2015 in a continuation of historic practice.

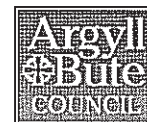
An analysis of the net assets between funds for current and comparative figures is provided in the balance sheet.

Material Investment Holdings

The following investments are worth more than 10% of the charity's total investments:

- Schroder Unit TST Strategic Credit A Inc (£3,880)
- Aberdeen UK Track ORD GBPO.10 (£6,121)
- For & Col Inv TST Ord (£3,718)
- Martin Currie Equity (£3,816)
- Veritas Funds plc Equity (£5,249)

McCaig Trust
Notes to the Financial Statements



11. Cash and Bank Balances

| | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds £ |
|--|----------------------------|--------------------------------------|------------------|
| Short-term deposits with Argyll and Bute Council: | | | |
| Carrying value at 1 April 2013 | 45,994 | - | 45,994 |
| Add: lodgements during year | 1,238 | - | 1,238 |
| (Deduct): withdrawals during year | (57) | - | (57) |
| Carrying value at 31 March 2014 | 47,175 | - | 47,175 |

During the year the above short term deposits were held by Argyll and Bute Council, which manages the administration of the funds on behalf of the Trustees. 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. No costs were incurred by the trust for this work. The balances are repayable on demand. Interest is payable on balances.

12. Debtors: Amounts Falling Due within One Year

Debtors at 31 March 2014 were £91 (2013 - £93) and relate to undistributed dividends an interest in the revenue account held by the stockbroker.

13. Movement in Funds

| | At 1 April 2013 £ | Incoming Resources £ | Outgoing Resources | Transfers | Gains/ Losses £ | At 31 March 2014 £ |
|----------------------------|----------------------------|----------------------------|-----------------------|-----------|-----------------------|-----------------------------|
| Unrestricted Revenue Funds | 46,088 | 1,236 | (1,159) | - | - | 46,165 |
| Permanent Endowment Funds | 34,233 | - | 0 | - | 227 | 34,460 |
| Total Funds | 80,321 | 1,236 | (1,159) | - | 227 | 80,625 |

Oban Common Good Fund
Trustees' report and financial statements
for the year ended 31 March 2014

Oban Common Good Fund

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| Auditors' report to the trustees | 5 - 6 |
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Oban Common Good Fund

Report of the trustees for the year ended 31 March 2014

The trustees present their report and the financial statements for the year ended 31 March 2014. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Legal and Administrative Status

The Oban Common Good Fund is regulated by the Local Government Scotland Act 1973. It is registered as a charity in Scotland, and is recognised as a charity for taxation purposes by HM Revenue & Customs.

Recruitment and appointment of Management Committee

The management committee now consists of four councillors who represent the two wards of Oban.

The councillors are charity trustees for the purposes of charity law and are replaced by their successors during each local government election.

Trustee induction and training

Most councillors are already familiar with the work of the charity and attend an introductory meeting with those councillors who continue as trustees to introduce the most recent work of the charity and to introduce current objectives and plans.

Organisational Structure

The trustees meet on a quarterly basis to review grant applications and monitor the fund's financial position. The trustees use an agreed distribution policy in order to determine the approval and level of grant assistance made available to the applicant. Approval for grants over £5,000 requires the agreement of all trustees.

The trustees delegate day-to-day responsibility for the running of the fund to the secretary and fund administrators. The fund administrators are appointed following a tendering process and the current administrators are R A Clement Associates, Chartered Accountants.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and in particular those related to the finance of the fund, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The fund consists of a Revenue Account and a Capital Account, with the Capital Account being held in perpetuity with no distribution permitted therefrom without the prior consent of Argyll & Bute Council as parent body.

The Revenue Account represents income available for distribution and the Capital invested in perpetuity derives an annual investment income which is available for distribution annually once associated fund costs have been accounted for.

The objectives are to administer the fund having regard to the interests of the inhabitants of the town of Oban. A comprehensive distribution policy provides a framework for grant distributions.

Achievements and performance

The Fund agreed the distribution of £26,330 in grants as detailed at Note 3 on page 8 of the financial statements. Projects supported covered a wide spectrum of community activity in Oban arts, sports, economic development and cultural heritage. In the current climate of severe public finance constraints the Trustees recognise that there will be substantial pressures placed on the Fund in terms of the number of applications, which must be balanced against the income to the Fund, which is subject to the vagaries of the stock market. In terms of this latter issue the Trustees would wish to express their gratitude to the Fund's Investment Brokers for their diligence.

Oban Common Good Fund

Legal and administrative information

| | |
|----------------------------|--|
| Charity number | SC021328 |
| Business address | Argyll & Bute Council Area Office Lorn House Albany Street Oban PA34 4AW |
| Trustees | Councillor Elaine Robertson Councillor Iain MacDonald Councillor Fred Hall Councillor Alistair MacDougall |
| Secretary | Shirley MacLeod, Area Governance Manager |
| Auditors | Audit Scotland 8 Nelson Mandela Place Glasgow G2 1BT |
| Investment Advisors | Barclays Wealth Aurora Building 120 Bothwell Street Glasgow G2 7JT |

Oban Common Good Fund

Report of the trustees for the year ended 31 March 2014

Financial review

Investment policy

An independent stockbroker, Barclays Wealth, manages the portfolio of invested revenue and capital funds. Any excess funds in the commercial current account are invested on a regular basis using a mirrored deposit account.

Reserves policy

The Oban Common Good Fund invests the capital account in perpetuity in order to generate investment income to distribute annually. The balance of undistributed funds in any year is maintained in a revenue account. This can be used to increase the capital account value where the return from the capital account investments shows signs of diminishing in real term value due to the economic climate.

Stated including the revaluation reserve, the restricted (Investment/Capital) Funds amount to £5,004,727 and the unrestricted (Income/Revenue) Funds amount to £331,727 at 31 March 2014. Included within capital funds in property with a Net Book Value of £555,230.

In conjunction with Barclays Wealth, the portfolio has been split between Capital and Revenue and furthermore by narrower and wider investments from 31st March 2010.

The investments were shown at market value at 31st March 2009, though the Revenue Account balance was effectively stated at original cost and the balance shown as Capital until such time that the portfolio could be further allocated.

The basis of the allocation has been as follows. All narrower range investments are held in the Capital Fund; the wider range of investments were allocated pro-rata based on the original cost figures at 31 March 2002 of the Revenue and Capital funds after first taking account of the capital narrower range investments.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Oban Common Good Fund

**Report of the trustees
for the year ended 31 March 2014**

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Local Government Scotland Act 1973. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:



Elaine Robertson
Trustee



Bruce West
Honorary Treasurer

Independent auditor's report to the trustees of the Oban Common Good and the Accounts Commission for Scotland

I have audited the financial statements of the Oban Common Good 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 statement of the financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 give a true and fair view. 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:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 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
Assistant Director, Audit Services
Audit Scotland
4th Floor, The Athenaeum Building
8 Nelson Mandela Place, Glasgow, G2 1BT

30 September 2014

Fiona Mitchell-Knight is eligible to act as an auditor in terms of part VII of the Local Government (Scotland) Act 1973.

Oban Common Good Fund

Statement of financial activities

For the year ended 31 March 2014

| | Notes | Revenue funds £ | Capital funds £ | 2014 Total £ | 2013 Total £ |
|---|-------|-----------------------|-----------------------|--------------------|--------------------|
| Incoming resources | | | | | |
| Incoming resources from generating funds: | | | | | |
| Investment income | 2 | 50,331 | - | 50,331 | 50,897 |
| Total incoming resources | | <u>50,331</u> | <u>-</u> | <u>50,331</u> | <u>50,897</u> |
| Resources expended | | | | | |
| Costs of generating funds: | | | | | |
| Investment management costs | | 2,588 | - | 2,588 | 4,039 |
| Charitable activities | | 31,010 | 108,839 | 139,849 | 159,578 |
| Governance costs | 4 | 23 | - | 23 | 8 |
| Total resources expended | | <u>33,621</u> | <u>108,839</u> | <u>142,460</u> | <u>163,625</u> |
| Net incoming/(outgoing) resources before transfers | | | | | |
| | | 16,710 | (108,839) | (92,129) | (112,728) |
| Transfer between funds | | <u>(20,323)</u> | <u>20,323</u> | <u>-</u> | <u>-</u> |
| Net incoming/(outgoing) resources before other recognised gains and losses | | <u>(3,613)</u> | <u>(88,516)</u> | <u>(92,129)</u> | <u>(112,728)</u> |
| Other recognised gains and losses | | | | | |
| Movement on Revaluation of assets - Capital | | | | | |
| | 6 | - | 3,476,792 | 3,476,792 | 96,361 |
| Realised Gains on investment assets | | 4,666 | 11,422 | 16,088 | 9,867 |
| Movement on Revaluation of investment assets - Revenue fund | | | | | |
| | | 12,418 | - | 12,418 | 32,850 |
| Net movement in funds | | <u>13,471</u> | <u>3,399,698</u> | <u>3,413,169</u> | <u>26,350</u> |
| Total funds brought forward | | | | | |
| | | 318,256 | 1,605,029 | 1,923,285 | 1,126,858 |
| Prior year adjustment | | - | - | - | 770,077 |
| Restated total funds brought forward | | <u>318,256</u> | <u>1,605,029</u> | <u>1,923,285</u> | <u>1,896,935</u> |
| Total funds carried forward | | <u>331,727</u> | <u>5,004,727</u> | <u>5,336,454</u> | <u>1,923,285</u> |

The notes on pages 9 to 14 form an integral part of these financial statements.

Oban Common Good Fund

Balance sheet
as at 31 March 2014

| | Notes | 2014 | | 2013 | |
|---|-------|---------------|------------------|--------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 6 | | 4,006,800 | | 664,069 |
| Investments - wider & narrower range | 7 | | 1,283,845 | | 1,230,450 |
| Oban Livestock preference shares | | | 20,000 | | 20,000 |
| | | | <u>5,310,645</u> | | <u>1,914,519</u> |
| Current assets | | | | | |
| Debtors | 8 | 324 | | 324 | |
| Cash at bank and in hand | | 26,045 | | 9,002 | |
| | | <u>26,369</u> | | <u>9,326</u> | |
| Creditors: amounts falling due within one year | 9 | <u>(560)</u> | | <u>(560)</u> | |
| Net current assets | | | <u>25,809</u> | | <u>8,766</u> |
| Net assets | | | <u>5,336,454</u> | | <u>1,923,285</u> |
| Funds | | | | | |
| Capital funds | 10 | | 5,004,727 | | 1,605,029 |
| Unrestricted revenue funds | | | 331,727 | | 318,256 |
| Total funds | | | <u>5,336,454</u> | | <u>1,923,285</u> |

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:



Elaine Robertson
Trustee



Bruce West
Honorary Treasurer

The notes on pages 9 to 14 form an integral part of these financial statements.

Oban Common Good Fund

**Notes to financial statements
for the year ended 31 March 2014**

1. Accounting policies

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

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities and Trustee Investment (Scotland) Act 2005.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties - Straight line over the life of the lease

1.5. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

A firm of investment managers advise on the investment of the charity's portfolio.

Oban Common Good Fund

Notes to financial statements
for the year ended 31 March 2014

2. Investment income

| | Unrestricted funds £ | 2014 Total £ | 2013 Total £ |
|-----------------------------------|----------------------------|--------------------|--------------------|
| Income from UK listed investments | 50,255 | 50,255 | 50,873 |
| Bank interest receivable | 76 | 76 | 24 |
| | <u>50,331</u> | <u>50,331</u> | <u>50,897</u> |

3. Costs of charitable activities - by activity

| | Activities undertaken directly £ | Grant funding activities £ | Support costs £ | 2014 Total £ | 2013 Total £ |
|--------------------------|---|-------------------------------------|-----------------------|--------------------|--------------------|
| Grants Awarded | - | 26,330 | 4,680 | 31,010 | 53,570 |
| Depreciation of building | 108,839 | - | - | 108,839 | 106,008 |
| | <u>108,839</u> | <u>26,330</u> | <u>4,680</u> | <u>139,849</u> | <u>159,578</u> |

| | |
|--|---------------|
| Oban Phoenix Cinema - digital projector | 4,500 |
| Highlands & Islands Music & Dance festival | 1,150 |
| Lorn Highland Games - trophies | 650 |
| Oban Camanachd Club - helmets | 1,000 |
| Oban Community Council - Kells Town council visit | 500 |
| West Highland Tennis championships - support for tournament | 1,000 |
| 3rd Oban Guides - International Camp trips | 750 |
| Durty Events - Tropies & portable toilets for triathlon | 817 |
| Hogmanay for Oban - stage, lights, generator, acts and security | 3,000 |
| Oban War & Peace Museum - to pay off loan | 2,500 |
| Home Start Lorn - for events celebrating their 25th anniversary | 555 |
| Oban Fireworks Group - for Oban Fireworks | 1,393 |
| Oban Winter Festival - to support event | 2,500 |
| Oban High School Parent Council - toward purchase of two minibuses | 2,000 |
| Oban Hospice - toward replacing Christmas lighting | 1,515 |
| Lorn Group Scottish Womens' Rural Institutes | 500 |
| Oban FM - toward backup transmitter | 1,000 |
| Hope to Oban - developing walled garden | 4,000 |
| less grants accrued last year - funding not required | |
| Scottish Chamber Orchestra - for venue | (1,000) |
| Town Centre Traders - for Christmas lights | (2,000) |
| | <u>26,330</u> |

Oban Common Good Fund

Notes to financial statements for the year ended 31 March 2014

4. Governance costs

| | Unrestricted funds £ | 2014 Total £ | 2013 Total £ |
|---------------|----------------------------|--------------------|--------------------|
| Other charges | 23 | 23 | 8 |
| | <u>23</u> | <u>23</u> | <u>8</u> |

5. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

No trustee received any remuneration, benefits in kind or reimbursement of expenses during the year.

6. Tangible fixed assets

| | Long leasehold property £ | Total £ |
|--------------------------|------------------------------------|------------------|
| Cost or valuation | | |
| At 1 April 2013 | 1,088,392 | 1,088,392 |
| Revaluation | 2,918,408 | 2,918,408 |
| At 31 March 2014 | <u>4,006,800</u> | <u>4,006,800</u> |
| Depreciation | | |
| At 1 April 2013 | 424,323 | 424,323 |
| Charge for the year | 108,839 | 108,839 |
| On disposals | (533,162) | (533,162) |
| At 31 March 2014 | - | - |
| Net book values | | |
| At 31 March 2014 | <u>4,006,800</u> | <u>4,006,800</u> |
| At 31 March 2013 | <u>664,069</u> | <u>664,069</u> |

Oban Common Good lease the Oban Swimming Pool to Oban and Lorn Community Enterprise Ltd for a peppercorn rent. Oban and Lorn Community Enterprise Ltd some 21 years ago fundraised and built a multi purpose sports and leisure facility to complement the original swimming pool. The Common Good Fund has classified this as an operating lease recognising the totality of the arrangement with Oban and Lorn Community Business. Argyll and Bute Council contributed £424k in 2013-14 towards the running costs of the facility and at the expiry of the lease the facility will revert in whole to Oban Common Good. The building at Atlantis Leisure Centre, Oban, included under Long Leasehold property, was revalued on 31 March 2014 by Argyll & Bute Council on a Depreciated Replacement Cost basis.

Oban Common Good Fund

Notes to financial statements
for the year ended 31 March 2014

| 7. Fixed asset investments | Narrow range investments | | Cash held as part of investment portfolio | | Wider range & other investments | | Total |
|-------------------------------------|--------------------------|----------|---|-----------|---------------------------------|---|-------|
| | £ | £ | £ | £ | £ | £ | |
| Valuation | | | | | | | |
| At 1 April 2013 | 298,658 | 25,767 | 926,025 | 1,250,450 | | | |
| Additions | - | 106,733 | 9,931 | 116,664 | | | |
| Disposals | - | (50,656) | (50,253) | (100,909) | | | |
| Revaluations | (5,181) | - | 42,821 | 37,640 | | | |
| At 31 March 2014 | 293,477 | 81,844 | 928,524 | 1,303,845 | | | |
| Historical cost as at 31 March 2014 | 281,521 | 81,844 | 498,085 | 861,450 | | | |

All fixed asset investments are held within the United Kingdom.

Oban Common Good Fund

Notes to financial statements
for the year ended 31 March 2014

8. Debtors

| | 2014 | 2013 |
|---------------|------------|------------|
| | £ | £ |
| Other debtors | 324 | 324 |
| | <u>324</u> | <u>324</u> |

9. Creditors: amounts falling due
within one year

| | 2014 | 2013 |
|------------------------------|------------|------------|
| | £ | £ |
| Accruals and deferred income | 560 | 560 |
| | <u>560</u> | <u>560</u> |

10. Analysis of net assets between funds

| | Revenue Unrestricted funds £ | Capital Restricted funds £ | Total funds £ |
|---|---------------------------------------|-------------------------------------|---------------------|
| Fund balances at 31 March 2014 as represented by: | | | |
| Tangible fixed assets | - | 4,006,800 | 4,006,800 |
| Investment assets | 305,918 | 997,927 | 1,303,845 |
| Current assets | 26,369 | - | 26,369 |
| Current liabilities | (560) | - | (560) |
| | <u>331,727</u> | <u>5,004,727</u> | <u>5,336,454</u> |

11. Unrestricted funds

| | At 1 April 2013 £ | Incoming resources £ | Outgoing resources £ | Gains and losses £ | At 31 March 2014 £ |
|---------------|----------------------------|----------------------------|----------------------------|--------------------------|-----------------------------|
| Revenue Funds | <u>297,933</u> | <u>50,331</u> | <u>(33,621)</u> | <u>17,084</u> | <u>331,727</u> |

Oban Common Good Fund

Notes to financial statements
for the year ended 31 March 2014

| 12. Restricted funds | At 1 April 2013 £ | Prior year adjustment | Outgoing resources £ | Gains and losses £ | At 31 March 2014 £ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|-----------------------------|
| Investment Funds | 961,283 | | - | 36,644 | 997,927 |
| Oban Swimming Pool | 664,069 | | (108,839) | 3,451,570 | 4,006,800 |
| | <u>1,625,352</u> | <u>-</u> | <u>(108,839)</u> | <u>3,488,214</u> | <u>5,004,727</u> |

Purposes of restricted funds

The Oban Swimming Pool asset was transferred to the Common Good Fund in 1995, but was only recognised in the 2013 accounts with an effective transfer date of 1 April 2012. In the current year the building was revalued by Argyll and Bute Council and the entire facility was recognised in the Balance Sheet. Previously the original swimming pool and squash courts were recognised while the rest of the facility was shown as a contingent asset.

13. Contingent assets

A contingent asset existed at 31 March 2013 relating to the Oban and Lorn Community Enterprise. The asset relates to the Atlantis Leisure facility, which at the end of its lease could be gifted to the Oban Common Good Fund. Previously, ownership of the original building, comprising swimming pool and squash courts, was recognised but the remaining facility was recognised as a contingent asset. In the current year the full value of the Atlantis Leisure facility has been recognised in the accounts of Oban Common Good Fund.

Argyll and Bute Council
Comhairle Earra Ghàidheal agus Bhòid



County of Argyll Educational Trust Scheme, 1960

Annual Report and Financial Statements 2013-2014

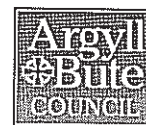
For the Year ended 31 March 2014



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County of Argyll Educational Trust Scheme, 1960

Trustees' Annual Report – For the Year ended 31 March 2014



The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2014.

REFERENCE AND ADMINISTRATION INFORMATION

| | |
|---------------------------------|--|
| Charity Name: | County of Argyll Educational Trust Scheme, 1960 |
| Scottish Charity Number: | SC020382 |
| Principal Office: | Argyll and Bute Council Kilmory Lochgilphead Argyll PA31 8RT |
| Current Trustees: | Councillor Len Scoullar Councillor Douglas Philand Councillor Dick Walsh Councillor Isobel Strong Councillor Ellen Morton Councillor Roddy McCuish Councillor James Robb Councillor Aileen Morton Councillor Alex McNaughton Councillor Alexander Taylor Councillor Alistair MacDougall Councillor Anne Horn Councillor Bruce Marshall Councillor David Kinniburgh Councillor Donald Kelly Councillor Donald Macmillan Councillor Duncan MacIntyre Councillor Elaine Robertson Councillor Gary Mulvaney Councillor George Freeman Councillor Iain MacDonald Councillor James McQueen Councillor John McAlpine Councillor John Semple Councillor Louise Glen-Lee Councillor Mary Jean Devon Councillor Maurice Corry Councillor Michael Breslin Councillor Richard Trail Councillor Robert Graham MacIntyre Councillor Robert Macintyre |

County of Argyll Educational Trust Scheme, 1960
Trustees' Annual Report – For the Year ended 31 March 2014



| | |
|---|---|
| Current Trustees continued: | Councillor Robin Currie Councillor Rory Colville Councillor Vivien Dance Councillor William Blair |
| Other Trustees who served during the year: | Councillor Frederick Hall (Resigned 16/03/14) |
| Honorary Secretary: | Douglas Hendry Director of Customer Services Argyll and Bute Council |
| Honorary Treasurer: | Bruce West, FCCA Head of Strategic Finance Argyll and Bute Council |
| Independent Auditor: | Fiona Mitchell-Knight Assistant Director, Audit Services Audit Scotland 4 th Floor, 8 Nelson Mandela Place Glasgow G2 1BT |

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Trust is a scheme under the Education (Scotland) Acts, 1939 to 1956, for the future government and management of certain educational endowments in the County of Argyll. Formed by the amalgamation of fourteen individual endowments and approved by His Late Majesty King George V in Council on 24th July, 1933.

Robert MacFie of Airds and Oban, sugar refiner in Liverpool, died 1899. Will confirmed and recorded in 1899 bequest £150.

Appointment of Trustees

The trustees of the charities are the elected members (councillors) of Argyll and Bute Council. Trustees are appointed through their election to Argyll and Bute Council.

County of Argyll Educational Trust Scheme, 1960**Trustees' Annual Report – For the Year ended 31 March 2014****Organisational Structure**

The trustees (as the elected members of the council) meet once a year at the AGM to consider and approve the annual report and financial statements and any other business such as future plans and the reorganisation of trust funds. The trustees delegate the day to day administration of the charities to officers of the Council. The Council has established a range of committees with delegated powers to allow it to discharge its business effectively. This includes the management of charities. The Council has an approved constitution that governs the conduct of business by the Council and covers standing orders for meetings, a scheme of administration and delegation, financial and security regulations, contract standing orders and an ethical framework.

Related Parties

Trustees hold this position because they are elected members of Argyll and Bute Council. Argyll and Bute Council provides administration services to the Trust at no cost to the trust.

Risk Management

The Head of Strategic Finance 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 the systems are in place to mitigate the exposure to the major risks.

Management of Funds and Investment Policy

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. The investment approach is a moderate risk tolerance with a balanced portfolio to achieve the primary objectives of capital growth and income for awards. In this way, the capital and income stream for the future benefit of the trust is protected.

The Section 95 Officer of the Council (Head of Strategic Finance) is responsible for securing the proper management of the investments of the trust. The day-to-day management of investments is performed by an external firm of stockbrokers under a discretionary agreement.

OBJECTIVES AND ACTIVITIES

The object of the fund is for the advancement of education for children and young people within the former County of Argyll. This object is met by the issuing of grants to individuals and organisations.

Robert MacFie - The objective of the fund is for the advancement of education by providing a gold Dux medal to Oban High School

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2014, there were grants made as detailed in note 8 to the financial statements to schools and individuals across Argyll totalling £2,150 (2013 - £3,500).

County of Argyll Educational Trust Scheme, 1960

Trustees' Annual Report – For the Year ended 31 March 2014

FINANCIAL REVIEW

Investments and Reserves

Robert MacFie's Trust was amalgamated into this trust at the yearend at a value of £6,007. The funds increased by £19,305 (2013 - £41,252). Just over half of this increase was due to unrealised "paper" gains at the year-end. The reserves amount to £423,829; £99,009 in unrestricted funds and £324,820 in permanent endowment funds. These funds are held as follows:

| | 31 March 2014 | 31 March 2013 |
|---|----------------|----------------|
| | £ | £ |
| Stocks and Shares | 229,364 | 221,092 |
| Government Bonds | 21,958 | 23,251 |
| Corporate Bonds | 9,289 | 9,111 |
| Bond Funds | 56,469 | 56,606 |
| Cash in Investment Portfolio | 7,740 | 1,531 |
| Investments in Endowment Funds | 324,820 | 311,591 |
| Debtor Barclays Wealth Undistributed income | 2,935 | 1,465 |
| Creditor Audit Scotland Audit Fee | 5,770 | - |
| Cash and Bank - Argyll & Bute Council | 101,844 | 91,468 |
| Current Assets in Unrestricted Funds | 99,009 | 92,933 |
| Total Funds | 423,829 | 404,524 |

Over the year, the value of investments increased by £13,229 from £311,591 to £324,820. The stockbrokers, Barclays Wealth, sold investments that cost £7,275; and increased the cash holding by £6,209, an overall decrease of £1,066 and a Government Bond value £150 was transferred in from the Robert MacFie's Trust. A revaluation gain of £14,295 brings the investments in the financial statements to market value at 31 March 2014.

The increase in cash and bank from £91,468 to £101,844 is due to investment income receivable of £12,527 less grants paid of £2,150.

Reserves Policy

Unrestricted free reserves at 31 March 2014 were £99,009. The Trust has no explicit reserves policy, but the "capital" of the trust is held effectively as a permanent endowment for capital growth and to provide an annual income. Income only from the investments may be distributed on an annual basis to ensure that the original funds grow over time. No specific targets have been set. Any unspent income net of all expenses is held in the unrestricted funds and is available for the objectives of the trust.

County of Argyll Educational Trust Scheme, 1960
Trustees' Annual Report – For the Year ended 31 March 2014



Income and Expenditure

The Statement of Financial Activities on page 9 provides an analysis of the income and expenditure for the twelve months to 31 March 2014.

Income for the year amounted to £13,997 (2013 - £12,324). Expenditure was incurred on stockbrokers' fees of £1,159 (2013 - £1,353) and grants awarded of £2,150 (2013 - £3,500). A gain of £93 (2013 - £6,270) was realised on shareholdings sold during the year and an unrealised "paper" gain of £14,295 (2013 - £27,537) was recognised for changes in the market value of investments

FUTURE PLANS

Argyll and Bute Council are continuing to conduct a review of all its charitable trusts with a view to gaining approval from OSCR to reorganise under Section 39-45 of the Charities and Trustees Investment (Scotland) Act 2005 and the 2007 Regulations. . Some of the proposals for reorganisation being considered by trustees involve some smaller charitable trusts of the council being wound up and merged into the Educational Trust Scheme. Approval from OSCR has already been received and the Robert MacFie's Trust has been amalgamated with this trust:

CONCLUSION


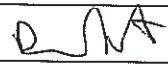
The reserves of the trust increased by £19,305, just over half of which was due to "paper" gains on bonds and shares. The trust made 14 awards with total value of £2,150. The trust is well placed to continue to deliver its charitable objects for the foreseeable future.

From 2013-2014 an audit is required to be carried out by the appointed auditor of Argyll and Bute Council in accordance with the requirements of the Local Government (Scotland) Act 1973.

The appointed auditor of Argyll and Bute Council is Audit Scotland and the Trustees would like to thank them for undertaking this task.

DECLARATION

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|---|--|
| Signature(s): |  |  |
| Full names(s): | DICK WALSH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |

County of Argyll Educational Trust Scheme, 1960
Independent Auditor's Report



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

I have audited the financial statements of County of Argyll Education Trust Scheme, 1960 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 statement of the financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 give a true and fair view. 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.

County of Argyll Educational Trust Scheme, 1960
Independent Auditor's Report



Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 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.

A handwritten signature in cursive script, appearing to read 'Fiona Mitchell-Knight'.

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

30 September 2014

Fiona Mitchell-Knight is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

County of Argyll Educational Trust Scheme, 1960
Statement of Financial Activities – for the Year ended March 2014



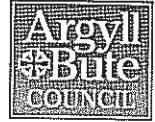
| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|---|------|-------------------------|--------------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Investment income from managed funds | 5 | 13,672 | - | 13,672 | 11,996 |
| Interest from short-term deposits | | 325 | - | 325 | 328 |
| Total Incoming Resources | | 13,997 | - | 13,997 | 12,324 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds: | | | | | |
| Investment management costs | 6 | | 1,159 | 1,159 | 1,353 |
| Audit fee | 7 | 5,770 | - | 5,770 | - |
| Charitable Activities: | | | | | |
| Grants awarded | 8 | 2,150 | - | 2,150 | 3,500 |
| Total Resources Expended | | 7,920 | 1,159 | 9,079 | 4,853 |
| Net Incoming/(Outgoing) Resources before Other Recognised Gains/(Losses) | | 6,077 | (1,159) | 4,918 | 7,471 |
| OTHER RECOGNISED GAINS AND (LOSSES) | | | | | |
| Gains and (losses) on investment assets | | | | | |
| Realised gains/(losses) | 9 | | 93 | 93 | 6,270 |
| Unrealised gains/(losses) | | - | 14,295 | 14,295 | 27,537 |
| Total Gains and (Losses) on Investment Assets | | - | 14,388 | 14,388 | 33,807 |
| Net Movement in Funds | | 6,077 | 13,229 | 19,306 | 41,278 |
| Total funds brought forward | 10 | 92,932 | 311,591 | 404,523 | 363,246 |
| Total funds carried forward | | 99,009 | 324,820 | 423,829 | 404,524 |

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 14 form an integral part of these accounts.

County of Argyll Educational Trust Scheme, 1960

Balance Sheet as at 31 March 2014



| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2013 £ |
|----------------------------------|------|-------------------------|--------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------|
| Fixed Assets | | | | | | | |
| Investments | 10 | - | 324,820 | 324,820 | - | 311,591 | 311,591 |
| Total Fixed Assets | | - | 324,820 | 324,820 | - | 311,591 | 311,591 |
| Current Assets | | | | | | | |
| Debtors | 12 | 2,935 | - | 2,935 | 1,465 | - | 1,465 |
| Cash at Bank and at Hand | 11 | 101,844 | - | 101,844 | 91,468 | - | 91,468 |
| Net Current Assets | | 104,779 | - | 104,779 | 92,933 | - | 92,933 |
| Current Liabilities | | | | | | | |
| Creditors | 7 | 5770 | - | 5770 | - | - | 0 |
| Total current Liabilities | | 5770 | 0 | 5770 | 0 | 0 | 0 |
| Net Assets | | 99,009 | 324,820 | 423,829 | 92,933 | 311,591 | 404,524 |
| Funds of the Charity | | | | | | | |
| Unrestricted Funds | 13 | 99,009 | - | 99,009 | 93,933 | - | 93,933 |
| Endowment Funds | | - | 324,820 | 324,820 | - | 311,591 | 311,591 |
| Total Funds | | 99,009 | 324,820 | 423,829 | 93,933 | 311,591 | 405,524 |

The notes on pages 11 to 14 form an integral part of these financial statements.

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|------------|--------------------|
| Signature(s): | | |
| Full names(s): | DICK WALSH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |



County of Argyll Educational Trust Scheme, 1960

Notes to the Financial Statements

1. Basis of Preparation

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

1.1. Basis of Accounting

The financial statements are prepared under the historic cost convention and in accordance with:

- a) Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005 - 2nd Edition); and the Financial Reporting Standard for Smaller Entities (FRSSE) (Effective April 2008)
- b) The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Accounting Policies

2.1 Form of Financial Statements

- a) Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity.
- b) The permanent endowment funds are invested in perpetuity and derive an annual investment income which is available for distribution.

2.2 Incoming Resources

- a) All incoming resources are recognised and included in the Statement of Financial Activities when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. The following specific policies are applied to particular categories of income.
- b) Income from investments is included in the year to which it relates.
- c) Investments gains and losses includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
- d) The value of the services provided free of charge by Argyll and Bute Council has not been included in the accounts but is described in the trustees' annual report.

2.3 Resources Expended

- a) All expenditure is included in the Statement of Financial Activities on an accrual basis and is recognised when there is a legal or constructive obligation to pay out resources.

2.4 Investments

- a) Investments held as fixed assets quoted on a recognised stock exchange are valued at mid market value at the balance sheet date.
- b) Barclays Wealth manages the investment portfolio of the trust under a discretionary agreement.

County of Argyll Educational Trust Scheme, 1960

Notes to the Financial Statements

**3. Taxation**

The charity is not liable to income or capital gains tax on its charitable 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 charity trustees or persons connected to a trustee during the year (2013 - Nil).
- (b) The trust received interest of £325 (2013/14 - £328) from Argyll and Bute Council on unrestricted reserves placed on short-term deposit with them. All transactions incoming and outgoing are made via the Council's accounts.
- (c) There were no other transactions between the charity and any trustee or any connected person during the year (2013 - Nil)

5. Investment Income

| | Unrestricted Funds £ | Permanent Endowment Fund £ | Total Funds 2014 £ | Total Funds 2013 £ |
|---|----------------------------|-------------------------------------|--------------------------|--------------------------|
| Dividends and Interest from UK Listed Investments | 13,672 | - | 13,672 | 11,996 |
| Interest on Short-term deposits with Argyll and Bute Council | 325 | - | 325 | 328 |
| Total Investment Income | 13,997 | - | 13,997 | 12,324 |

6. Investment Management Costs

In the year to 31 March 2014 investment management fees of £1,159 (2013 - £1,353) were paid to Barclays Wealth. Broking costs associated with the sale of an investment are deducted from the proceeds available to reinvest under the arrangement with the Stockbroker and are charged to the "capital" permanent endowment funds.

7. Independent Auditor's Report.

The independent auditor's fee of £5,770 is included as an accrual within current liabilities.



County of Argyll Educational Trust Scheme, 1960

Notes to the Financial Statements

8. Grants Awarded

During the year to 31 March 2014 £2,150 of grants were awarded in accordance with the trust's objective of the advancement of education for children and young people within the former County of Argyll. Of this amount, £750 was awarded to seven individuals and £1,400 to the following institutions:

| Name of Institution | Purpose | Total Paid £ |
|---------------------------|---------------------------------|-----------------|
| Barcaldane Primary School | Residential Visit | 100 |
| Dunoon Grammar School | Educational Visit Paris | 200 |
| Strone Primary School | Residential Trip to Dalguise OC | 300 |
| Sandbank Primary School | Prizes/Memorial Funds | 100 |
| Southend Primary School | Forest Schools Experience | 150 |
| Tobermory High School | Fund | 350 |
| Strachur Primary School | Partnership in Scottish Opera | 200 |
| Total | | 1,400 |

9. Gains and Losses on Investment Assets

Four shareholdings that cost £7,275 were sold for £7,368 to give a realised gain of £93. A "paper" gain of £14,295 was recognised on changes in the market value of investments (see note 10) and is an unrealised revaluation gain.

10. Fixed Asset Investments

| | Narrow Range £ | Wider Range £ | Total £ |
|--|----------------------|---------------------|----------------|
| Carrying (market) value at 1 April 2013 | 89,919 | 221,522 | 311,441 |
| Add: additions to investments at cost | - | - | - |
| Add: Government Bond transferred from McFies Trust | 150 | - | 150 |
| (Less): disposals at cost | 0 | (11,072) | 11,072 |
| Add/(deduct): net gain/(loss) on revaluation | (1,252) | 19,344 | 18,092 |
| Change in uninvested cash balance in Capital Account | 413 | 6,622 | 7,035 |
| Carrying (market) value at 31 March 2014 | 89,230 | 236,416 | 325,646 |

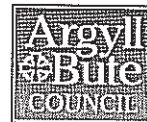
Analysis of Investments

| | | | |
|--|---------------|----------------|----------------|
| Investments listed on recognised stock exchange | 87,566 | 229,364 | 316,930 |
| Add: Government Bond transferred from McFies Trust | 150 | - | 150 |
| Cash held as part of the investment portfolio | 1,514 | 7,052 | 8,566 |
| Total | 89,230 | 236,416 | 325,646 |

Material Investment Holdings

There are no investments worth more than 10% of the charity's total investments.

County of Argyll Educational Trust Scheme, 1960
Notes to the Financial Statements



11. Cash and Bank Balances

| | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds £ |
|--|----------------------------|--------------------------------------|------------------|
| Short-term deposits with Argyll and Bute Council: | | | |
| Carrying value at 1 April 2013 | 91,467 | - | 91,467 |
| Add: lodgements during year | 18,357 | - | 18,357 |
| (Less): withdrawals during year | (7,920) | - | (7,920) |
| Cash and Bank at 31 March 2014 | 101,904 | - | 101,904 |

During the year the above short term deposits were held by Argyll and Bute Council, which manages the administration of the funds on behalf of the Trustees. 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. No costs were incurred by the trust for this work. The balances are repayable on demand. Interest is payable on balance.

12. Debtors: Amounts Falling Due within One Year

Debtors at 31 March 2014 were £2,935 (2013 - £1,465) and relate to undistributed dividends and interest in the revenue account held by the stockbroker.

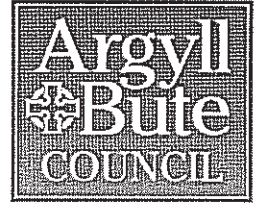
13. Movement in Funds

| | At 1 April 2013 £ | Incoming Resources £ | Outgoing Resources | Transfers | Gains/ Losses £ | At 31 March 2014 £ |
|----------------------------|-------------------------|----------------------------|-----------------------|-----------|-----------------------|--------------------------|
| Unrestricted Revenue Funds | 92,932 | 13,997 | (7,920) | - | - | 99,009 |
| Permanent Endowment Funds | 311,591 | - | (1,159) | - | 14,388 | 324,820 |
| Total Funds | 404,523 | 13,997 | (9,079) | - | 14,388 | 423,829 |

14. Investments

The charity holds a £150 UK Government bond. The market value of this bond at 31 March 2014 was £121 (2013: £130). The interest rate at 21st March 2014 was 1.75%.

Argyll and Bute Council
Comhairle Earra Ghàidheal agus Bhòid



Argyll and Bute Council Charitable Trusts

SC025066 - Ten Trusts

Annual Report and Financial Statements

2013-2014

For the Year ended 31 March 2014

**Miss Annie McLean Trust
Mackinnon Ledingham Bequest
Catherine McCaig Memorial Fund
Fleming Bequest
J M Hall's Bequest
D A Greenlee's Trust
John Paterson's Trust
Library Endowment Fund
Mrs Mellor's Bequest
Mrs E MacDonald**

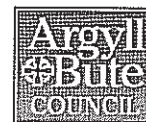
Scottish Charity Number SC025066



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| Independent Auditor's Report | 7 - 8 |
| Statement of Receipts and Payments | 9 |
| Statement of Balances | 10 |
| Notes to the Accounts | 11 - 12 |

Argyll and Bute Council Charitable Trusts

Trustees' Annual Report – For the Year ended 31 March 2014



The Trustees present their annual report together with the financial statements and the Independent Auditor's report for the year ended 31 March 2014.

REFERENCE AND ADMINISTRATION INFORMATION

| | |
|--------------------------|--|
| Charity Name: | SC025066 - 10 Trusts |
| Charity Number: | SC025066 |
| Principal Office: | Argyll and Bute Council Kilmory Lochgilphead Argyll PA31 8RT |
| Current Trustees: | Councillor Len Scoullar Councillor Douglas Philand Councillor Dick Walsh Councillor Isobel Strong Councillor Ellen Morton Councillor Roddy McCuish Councillor James Robb Councillor Aileen Morton Councillor Alex McNaughton Councillor Alexander Taylor Councillor Alistair MacDougall Councillor Anne Horn Councillor Bruce Marshall Councillor David Kinniburgh Councillor Donald Kelly Councillor Donald Macmillan Councillor Duncan MacIntyre Councillor Elaine Robertson Councillor Gary Mulvaney Councillor George Freeman Councillor Iain MacDonald Councillor James McQueen Councillor John McAlpine Councillor John Semple Councillor Louise Glen-Lee Councillor Mary Jean Devon Councillor Maurice Corry Councillor Michael Breslin Councillor Richard Trail Councillor Robert Graham MacIntyre Councillor Robert Macintyre |



| | |
|---|---|
| Current Trustees continued: | Councillor Robin Currie Councillor Rory Colville Councillor Vivien Dance Councillor William Blair |
| Other Trustees who served during the year: | Councillor Frederick Hall (Resigned 16/03/14) |
| Honorary Secretary: | Douglas Hendry Director of Customer Services Argyll and Bute Council |
| Honorary Treasurer: | Bruce West, FCCA Head of Strategic Finance Argyll and Bute Council |
| Independent Auditor: | Fiona Mitchell-Knight Assistant Director, Audit Services Audit Scotland 4 th Floor, 8 Nelson Mandela Place Glasgow G2 1BT |

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

David Andrew Greenlees Trust – Will of the late D A Greenlees directed by the Supreme Court of New South Wales, to be paid to the Town Council to be administered by them for the Poor of Campbeltown and the Workhouse Hospital there.

James H Hall Bequest – Bequest to provide coals for the poor resident in the Burgh of Campbeltown.

John Paterson Bequest – Bequest for benefit of the inmates of Witchburn House, Campbeltown.

Library Endowment Fund - Bequest for the upkeep of reading room in Campbeltown.

Fleming Bequest – Bequest by Alexander Fleming of Oatfield for behoof of necessitous cases amongst the families of residents in the Kintyre District receiving treatment under the County Tuberculosis Scheme.

Miss Annie McLean's Trust - Bequest to be distributed for the relief of the poor in Lochgilphead.

Mrs Mellor's Bequest – Bequest to provide annuities 'of not less than £10 and not more than £15 for respectable and well deserving widows without children and worthy of assistance'.

Catherine McCaig Memorial Fund – For the purchase of coals for distribution among the poor of Oban.

Mrs E MacDonald - Bequest of £100 to be expended in the purchase of coal for the poor of Oban.

MacKinnon Ledingham Bequest – Bequest to Parish member provides list of deserving recipients who each receive £10. For the relief of aged persons in the Ross of Mull.

Argyll and Bute Council Charitable Trusts**Trustees' Annual Report – For the Year ended 31 March 2014****Appointment of Trustees**

The trustees of the charities are the elected members (councillors) of Argyll and Bute Council. Trustees are appointed through their election to Argyll and Bute Council.

Organisational Structure

The trustees (as the elected members of the council) meet once a year at the AGM to consider and approve the annual report and financial statements and any other business such as future plans and the reorganisation of trust funds. The trustees delegate the day to day administration of the charities to officers of the Council. The Council has established a range of committees with delegated powers to allow it to discharge its business effectively. This includes the management of charities. The Council has an approved constitution that governs the conduct of business by the Council and covers standing orders for meetings, a scheme of administration and delegation, financial and security regulations, contract standing orders and an ethical framework.

Related Parties

Trustees hold this position because they are elected members of Argyll and Bute Council. Argyll and Bute Council provides administration services to the Trust.

Risk Management

The Head of Strategic Finance 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 the systems are in place to mitigate the exposure to the major risks.

Management of Funds and Investment Policy

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. There is an investment of £71 in a UK Government bond (see note 8). For the balance of the funds the charity receives 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.



OBJECTIVES AND ACTIVITIES

Miss Annie McLean's Trust. Relief of the poor in Lochgilphead

MacKinnon Ledingham's Bequest. Relief of aged person in Ross of Mull - £10 annually to deserving recipients.

Catherine McCaig's Memorial Fund. Purchase of coals for distribution among poor of Oban.

Fleming Bequest. Benefit of necessitous cases amongst the families of residents in the Kintyre District receiving treatment under the County Tuberculosis Scheme.

J M Halls Bequest. Coals for the poor resident in the Burgh of Campbeltown.

D A Greenlees Trust. For the poor of Campbeltown and the workhouse hospital there.

John Paterson's Trust. Benefit of the inmates of Witchburn House, Campbeltown.

Library Endowment fund. For the upkeep of the reading room in Campbeltown Library.

Mrs Mellor's Bequest. Providing annuities of not less than £10 and not more than £15 for respectable and well deserving widows without children and worthy of assistance.

Mrs E MacDonald. Coals for the poor of Oban.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2014, there were 22 grants to the value of £220 made from the MacKinnon Ledingham Bequest and none made from any of the other 9 Trusts.

FINANCIAL REVIEW

Overview

Apart from the MacKinnon Ledingham Bequest the other 9 trusts are dormant. Income during 2013/14 came from interest from deposits with Argyll and Bute Council of £676 (2013/14: £756) and Local Government bond interest of £15 (2013/14: £21). The trust held cash and bank of £191,271 as at 31 March 2014 (2013: £190,800) and Local Government bonds of £1,550 (2013: £1,550).

Reserves Policy

The unrestricted free reserves at the financial year-end were £168,532 (2013: £170,553). This includes cash and bank only repayable on demand. The Trust has no explicit reserves policy, but the "capital" of the fund (as identified from the governing documents or available evidence) is held effectively as a permanent endowment, with only the annual income available for disbursement in the year via the unrestricted reserve. The unrestricted reserves are available for the objects of the trust.

FUTURE PLANS

Argyll and Bute Council are continuing to conduct a review of all its charitable trusts with a view to gaining approval from OSCR to reorganise under Section 39-45 of the Charities and Trustees Investment (Scotland) Act 2005 and the 2007 Regulations.

Argyll and Bute Council Charitable Trusts

Trustees' Annual Report – For the Year ended 31 March 2014

**CONCLUSION**


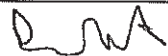
The charity made 22 grants during the year.

From 2013-2014 an audit is required to be carried out by the appointed auditor of Argyll and Bute Council in accordance with the requirements of the Local Government (Scotland) Act 1973.

The appointed auditor of Argyll and Bute Council is Audit Scotland and the Trustees would like to thank them for undertaking this task.

DECLARATION

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|---|--|
| Signature(s): |  |  |
| Full names(s): | DICK WALSH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |

Argyll and Bute Council Charitable Trusts

Independent Auditor's Report



Independent auditor's report to the trustees of the Argyll and Bute Council Charitable Trusts and the Accounts Commission for Scotland

I have audited the financial statements of Argyll and Bute Council Charitable Trusts 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.

Argyll and Bute Council Charitable Trusts

Independent Auditor's Report



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.

A handwritten signature in black ink that reads 'Fiona Mitchell-Knight'.

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

30 September 2014

Fiona Mitchell-Knight is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.



| | <i>Note</i> | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|---|-------------|----------------------------|--------------------------------------|-----------------------------|-----------------------------|
| RECEIPTS | | | | | |
| Income from investments other than land and buildings | 4 | 691 | - | 691 | 777 |
| Total Receipts | | 691 | - | 691 | 777 |
| PAYMENTS | | | | | |
| Charitable Activities - Grants and donations | 5 | 220 | - | 220 | 240 |
| Total Payments | | 220 | - | 220 | 240 |
| Surplus / (Deficit) for Year | | 471 | - | 471 | 537 |

All income in 2014 and 2013 relates to unrestricted funds.

The notes on page 11 - 12 form an integral part of these accounts.

Argyll and Bute Council Charitable Trusts
Statement of Balances as at 31 March 2014



| | Note | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2014 £ | Unrestricted Funds £ | Permanent Endowment Funds £ | Total Funds 2013 £ |
|-------------------------------|----------|-------------------------|--------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------|
| Cash and Bank Balances | 6 | | | | | | |
| Opening Balances | | 168,532 | 23,818 | 192,350 | 170,016 | 21,797 | 191,813 |
| Surplus for year | | 471 | - | 471 | 537 | - | 537 |
| Closing Balances | | 169,003 | 23,818 | 192,821 | 170,553 | 21,797 | 192,350 |
| Investments | 8 | | | | | | |
| Market Value | | 1,550 | - | 1,550 | 1,550 | - | 1,550 |
| Cost | | 1,550 | - | 1,550 | 1,550 | - | 1,550 |

The notes on page 11 -12 form an integral part of these accounts.

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by:

| | | |
|----------------|------------|--------------------|
| Signature(s): | | |
| Full names(s): | DICK WALSH | Bruce West |
| Position: | Trustee | Honorary Treasurer |
| Date: | 25/09/14 | 25/09/14 |



Argyll and Bute Council Charitable Trusts

Notes to the Accounts

1. Basis of Accounting

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

2. Fund Accounting

- (a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
- (b) Permanent endowment funds are those that the original capital cannot be spent as income and must remain in the form of investments. Any income return generated by the invested endowment may be spent on the activities of the trust.

3. Taxation

The charity is not liable to income or capital gains tax on its charitable 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 charity trustees or persons connected to a trustee during the year (2013: Nil).
- (b) The trust received interest of £676 (2012/13 £756) from deposits with Argyll and Bute Council and also local bond interest of £15 (2012/13: £21). All transactions incoming and outgoing are made via the Council's accounts.
- (c) There were no other transactions between the charity and any trustee or any connected person during the year (2013: Nil).

5. Grants

In the year to 31 March 2014, there were 22 grants made from the MacKinnon Ledingham Bequest.

6. Cash and Bank Balances

During the year the trust balances were held by Argyll and Bute 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 payable on balances.

7. Changes to the Accounts

The comparative figures in the Statement of Balances have been restated to distinguish endowment funds separately.

Argyll and Bute Council Charitable Trusts**Notes to the Accounts**

**8. Investments**

The charity holds two three-year fixed term deposits: Miss Annie McLean's Trust holds a three-year fixed deposit £550 from Argyll and Bute Council repayable on 31st March 2016. The interest rate is 0.90%. The John Paterson Trust a three-year fixed deposit £1,000 from Argyll and Bute Council repayable on 30th September 2015. The Interest rate is 1.02%. This is a continuation of historic practice.

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