



ACT2 (ABERDEENSHIRE CHARITIES TRUST)

**THURSDAY, 9 MARCH, 2017, at 3.00 P.M.
(OR AT THE CONCLUSION OF THE FULL COUNCIL MEETING, WHICHEVER IS
THE LATER)**

Your attendance is requested at a meeting of the ACT2 (ABERDEENSHIRE CHARITIES TRUST) to be held in the COUNCIL CHAMBER, WOODHILL HOUSE, ABERDEEN, on THURSDAY, 9 MARCH, 2017, at 3:00 P.M. (OR AT THE CONCLUSION OF THE FULL COUNCIL MEETING, WHICHEVER IS THE LATER)

1 March, 2017

Director of Business Services

Contact Person:-

Alastair Nicol

Tel:- 01224 665109

Email:- alastair.nicol@aberdeenshire.gov.uk

**NOTICE AND AGENDA OF
ANNUAL GENERAL MEETING OF ACT2 (ABERDEENSHIRE CHARITIES
TRUST) SC045539**

**THURSDAY 9th MARCH 2017 AT 3.00 P.M. (OR TO FOLLOW COUNCIL
MEETING)**

AT COUNCIL CHAMBER, WOODHILL HOUSE, ABERDEEN

Chair: Provost

Present: ACT2 Trustees
Head of Legal & Governance
Head of Finance

Apologies for Absence and Sederunt:

1. Declaration of Members' Interests.
2. Resolution - Public Sector Equality Duty

Consider, and if so decided, adopt the following resolution:-

- (1) to have due regard to the need to:-
 - (a) eliminate discrimination, harassment and victimisation;
 - (b) advance equality of opportunity between those who share a protected characteristic and persons who do not share it; and
 - (c) foster good relations between those who share a protected characteristic and persons who do not share it.
 - (2) where an Equality Impact Assessment is provided, to consider its contents and take those into account when reaching a decision.
3. Aberdeenshire Charities Trust (ACT2) - Annual Accounts 2015/16 - Report by Director of Business Services
 4. Aberdeenshire Charities Trust (ACT2) - Financial Management - Report by Director of Business Services
 5. Aberdeenshire Charities Trust (ACT2) - Charitable Management Plan - Report by Director of Business Services
 6. Date of Next Meeting

PUBLIC SECTOR EQUALITY DUTY – GUIDANCE FOR MEMBERS

What is the duty?

In making decisions on the attached reports, Members are reminded of their legal duty under section 149 of the Equality Act 2010 to have due regard to the need to:-

- (i) eliminate discrimination, harassment and victimisation;
- (ii) advance equality of opportunity between those who share a protected characteristic and persons who do not share it; and
- (iii) foster good relations between those who share a protected characteristic and persons who do not share it.

The “protected characteristics” under the legislation are: age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation; and (in relation to point (i) above only) marriage and civil partnership.

How can Members discharge the duty?

To ‘have due regard’ means that in making decisions, Members must consciously consider the need to do the three things set out above. This requires a conscious approach and state of mind. The duty must influence the final decision.

However, it is not a duty to achieve a particular result (e.g. to eliminate unlawful racial discrimination or to promote good relations between persons of different racial groups). It is a duty to have due regard to the need to achieve these goals.

How much regard is ‘due’ will depend upon the circumstances and in particular on the relevance of the needs to the decision in question. The greater the relevance and potential impact that a decision may have on people with protected characteristics, the higher the regard required by the duty.

What does this mean for Committee/Full Council decisions?

Members are directed to the section in reports headed ‘Equalities, Staffing and Financial Implications’. This will indicate whether or not an Equality Impact Assessment (EIA) has been carried out as part of the development of the proposals and, if so, what the outcome of that assessment is.

An EIA will be appended to a report where it is likely that the action recommended in the report could have a differential impact (either positive or negative) upon people from different protected groups. The report author will have assessed whether or not an EIA is required. If one is not required, the report author will explain why that is.

Where an EIA is provided, Members should consider its contents and take those into account when reaching their decision. Members should also be satisfied that the assessment is sufficiently robust and that they have enough of an understanding of the issues to be able to discharge their legal duty satisfactorily.

For more detailed guidance please refer to the following link:-

http://www.equalityhumanrights.com/uploaded_files/EqualityAct/psed_technical_guidance_scotl_and.doc

REPORT TO ABERDEENSHIRE CHARITIES TRUST (ACT2) - 9 MARCH 2017

ABERDEENSHIRE CHARITIES TRUST (ACT2) - ANNUAL ACCOUNTS 2015/16

1. Recommendations

The Trustees are recommended to:

- 1.1 Note the audited Annual Accounts 2015/16 for Aberdeenshire Charities Trust (ACT2);
- 1.2 Note the unmodified audit certificate for 2015/16;
- 1.3 Note the agreed actions as included within the external auditor's report approved at Scrutiny and Audit Committee on 22 September 2016.

2 Discussion/Background

- 2.1 The accounts of the Aberdeenshire Charities Trust have been prepared in accordance with the Charities' Statement of Recommended Practice (FRS 102). This is the first year in which the Charities accounts have been prepared under FRS 102.
- 2.2 ACT2's audit certificate is unmodified which provides assurance that the financial statements give a true and fair view of the financial position as at 31 March 2016.
- 2.3 During the course of the audit, the auditors raised relevant matters with officers. Issues raised are included within the external auditor's report, which covers both the Council's Annual Accounts and the accounts of the Charitable Trusts. The report contains a detailed action plan which was approved at Scrutiny and Audit Committee on 22 September 2016.
- 2.4 Within the approved action plan, two of the items raised were in relation to the Council's Charitable Trusts. These were:
 - Those responsible for managing the charities and preparing the accounts should have appropriate training to ensure that they are fully aware of all the requirements of the Statement of Recommended Practice (FRS 102);
 - Now that the amalgamation of charities into ACT2 has been completed, we would recommend that the Council revisit its ledger coding structure to try and simplify the level of detail for the charities. At the year-end, a clear audit trail is required from the ledger transactions to the draft financial statements.

Officers have considered these items and actions have been put in place to address the highlighted issues.

- 2.5 The accounts were signed by Hamish Vernal, on behalf of the trustees on 26 September 2016.

2.6 The Head of Finance and the Monitoring Officer have been consulted in the preparation of the report and their comments are incorporated within the report.

3 Equalities, Staffing and Financial Implications

3.1 An equality impact assessment is not required as the recommendations do not have a differential impact on people with protected characteristics.

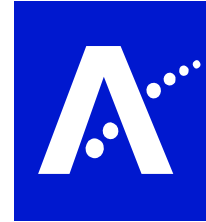
3.2 There are no staffing implications arising from this report.

3.3 There are no Financial Implications arising from this report.

Ritchie Johnson

Director of Business Services

Report prepared by Julia Millar, Principal Accountant
February 2017



Aberdeenshire Charities Trust (ACT 2)

Trustee's Report

For The Year Ended:

31 March 2016

Charity no: SC045539

Aberdeenshire Charities Trust (ACT 2)

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Aberdeenshire Charities Trust (ACT 2) Trustee's Report for the Year Ended 31 March 2016

The Trustee representatives present their annual report and financial statements of the Aberdeenshire Charities Trust (ACT 2) for the year ended 31 March 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No.2) Regulations 2014 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

Going Concern

After making enquiries, the Trustee representatives have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the annual report and financial statements. Further details regarding the adoption of the going concern basis are included in note 1 of the financial statements.

Reference and administrative information

At the meeting of the Aberdeenshire Council Policy and Resources Committee on 13 November 2014, the Committee agreed to officers proceeding with the creation of a new Trust, to be known as ACT 2 (Aberdeenshire Charities Trust). This involved the reorganisation of any existing small charitable trusts where the purposes of those trusts meet one or more of the purposes of the ACT 2 Trust. The reorganisation was intended to deliver significant cost savings by reducing the number of charities, and hence the number of audits required. It will also deliver a more effective management of charitable trusts under local government control. Details of the trusts which have been reorganised are given in Note 5.

A trust deed for ACT 2 was approved by OSCR and the charity was registered on 8 April 2015. Aberdeenshire Council acts as sole Trustee for ACT 2. The trust deed provides for all Councillors to be appointed to act on behalf of the Council as Trustee representatives. The charity listed below has charitable status and is registered with the Office of the Scottish Charity Regulator (OSCR):

Charity Name: ACT 2 (Aberdeenshire Charities Trust)

Charity no: SC045539

Principal Office: Aberdeenshire Council
Woodhill House
Westburn Road
Aberdeen
AB16 5GB

Aberdeenshire Charities Trust (ACT 2)
Trustee's Report for the Year Ended 31 March 2016 (continued)

Reference and administrative information (continued)

Trustee

Representatives:

All members of Aberdeenshire Council:

Wendy Agnew	David Aitchison	Amanda Allan
Anne Allan	Peter Argyle	Peter Bellarby
Alastair Bews	Geva Blackett	Alan Buchan
Charles Buchan	George Carr	Ross Cassie
Edie Chapman	Raymond Christie	Graeme Clark
Karen Clark	Linda Clark	Richard Cowling
John Cox	Nan Cullinane	Isobel Davidson
Jean Dick	Sandy Duncan	Alison Evison
Katrina Farquhar	Mark Findlater	Martin Ford
Alan Gardiner	Jim Gifford	Allison Grant
Ian Gray	Allan Hendry	Fergus Hood
Bill Howatson	Moira Ingleby	Jim Ingram
Paul Johnston	Martin Kitts-Hayes	John Latham
Sheena Lonchay	Tom Malone	Ron McKail
Fiona McRae	Rob Merson	Ian Mollison
Carl Nelson	Alisan Norrie	Patricia Oddie
Gillian Owen	Hamish Partridge	Gwyneth Petrie
Lenny Pirie	Stuart Pratt	Anne Robertson
Michael Roy	Cryle Shand	Norman Smith
Stephen Smith	Dave Stewart	Margo Stewart
Bryan Stuart	Ian Tait	Richard Thomson
Brian Topping	Hamish Vernal	Michael Watt
Iris Walker	Jill Webster	

Bankers: Clydesdale Bank
Principal Branch
1 Queens Cross
Aberdeen
AB15 4XU

Independent Auditor: Deloitte LLP
Chartered Accountants and Statutory Auditor
Saltire Court
20 Castle Terrace
Edinburgh
EH1 2DB
United Kingdom

Aberdeenshire Charities Trust (ACT 2) Trustee's Report for the Year Ended 31 March 2016 (continued)

Reference and administrative information (continued)

Solicitors: Aberdeenshire Council
Legal and Governance
Business Services
Woodhill House
Westburn Road
Aberdeen
AB16 5GB

Structure, Governance and Management

The charity has been set up as a charitable Trust.
Terms of the charity are set out in Trust Deed.

All members of Aberdeenshire Council are Trustee representatives, after a local election new elected members are appointed. Councillors are elected to office every 4 years. Extensive training is given to new elected members following appointment which enables them to carry out their duties as Trustee representatives.

The Head of Finance of the Council manages the affairs of the charity to secure the economic, efficient and effective use of resources and safeguard its assets and those of any charitable Trust it controls. Given that ACT 2 is controlled by the elected members these specific provisions are supplemented by general provisions relating to the administration of local authority monies e.g. the duty to obtain best value.

The Head of Finance of the Council has responsibility for ensuring an effective system of internal financial control is maintained and operated. This system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are recorded and properly authorised, and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures and a system of delegation and accountability. The Head of Finance of the Council is responsible for keeping proper accounting records which are up to date and which ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment (No.2) Regulations 2014.

Decisions regarding the operation, assets, processes or policies of ACT 2 are delegated by the Trustee representatives to the Head of Finance of the Council.

Aberdeenshire Charities Trust (ACT 2) Trustee's Report for the Year Ended 31 March 2016 (continued)

Risk

The Trustee representatives have considered the major risks to which the charity is exposed and have reviewed those risks and established systems to manage those risks.

The Trustee representatives consider market risk, the possibility that financial loss might arise for the charity as a result of changes in such measures as interest rates and stock market movements, to be the main risk facing ACT 2.

The charity funds are now invested in Aberdeenshire Council's Loans Fund, some residual investments held by the reorganised trusts have been redeemed during the year. Both types of investment are governed by Aberdeenshire Council's Treasury Management Strategy which was approved by Aberdeenshire Council's Policy and Resources Committee on 5th March 2015. A copy of the report can be found on the Council's website:

<http://committees.aberdeenshire.gov.uk/committees.aspx?commid=11&meetid=10925>

Aberdeenshire Council provides written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk and the investment of surplus cash.

Objectives and Activities

The purposes of the charity are as follows:

- The prevention or relief of property;
- The advancement of education;
- The advancement of health;
- The advancement of citizenship or community development;
- The advancement of the arts, heritage, culture or science;
- The advancement of public participation in sport;
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- The advancement of environmental protection or improvement;
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Awards are made where an application is made which meets the criteria of one or more of the purposes above to residents of Aberdeenshire, or those who can demonstrate a reasonable connection to the area.

Aberdeenshire Charities Trust (ACT 2) Trustee's Report for the Year Ended 31 March 2016 (continued)

Achievements, Performance and Financial Review

Since ACT 2 was registered as a charity one hundred small trusts have been transferred to it. Details of the trusts and the values of their funds are given in note 5. During the year the balance of funds held by the Aberdeenshire Care and Repair Group, £41,000 was transferred to a specific fund within ACT 2. This fund will be used to support needy residents in the care and repair scheme. The total balance transferred to ACT 2 at 1st April 2015 was £391,000

The figures for 14/15 have been restated to show the combined balances of these trusts.

OSCR identified another charitable fund, the Cameron Fund which should have been held in trust by Aberdeenshire Council as statutory successors of the Provost and Magistrates of the Burgh of Laurencekirk. The balance on this fund, £83,000 was transferred to ACT 2 for the purpose of the relief of poverty.

Income is largely generated by interest earned on the balance invested with the Council's Loans Fund, £2,000 and Voluntary Income is also received in the form of donated services, £9,000.

A small number of grants, totalling £4,000 have been distributed to help elderly residents in Aberdeenshire.

Reserves

The Trustee representatives aim to maintain a consistent level of reserves. These funds are generally investment funds held to generate income and to ensure stability of the grant making programme funded by it. The balance held at 31 March 2016 was £491,000. The equivalent held by the individual trusts at 31 March 2015 was £391,000

Public Benefit

ACT 2 benefits the people of Aberdeenshire, or those with a reasonable connection to the area.

Due regard has been paid to the public benefit guidance published by the Charity Commission.

Plans for Future Years

The first Annual General Meeting of ACT 2 was held on 19 November 2015. Trustees tasked Officers to come up with a number of proposals for the investments currently held for ACT 2 to ensure the charity is getting the best return on investments.

Aberdeenshire Charities Trust (ACT 2) **Trustee's Report for the Year Ended 31 March 2016 (continued)**

Statement of Responsibilities of the Trustees

The Trustee representatives are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland requires the Trustee representatives to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustee representatives are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable U.K Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee representatives are responsible for keeping proper accounting records that 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 Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014 and the provisions of the charity's constitution. 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.

In so far as the Trustee representatives are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustee representatives have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Trustee representatives on 26 September 2016 and signed on their behalf by:

Hamish Vernal
Provost
Aberdeenshire Charities Trust (ACT 2)

Independent auditor's report to the trustees of Aberdeenshire Charities Trust (ACT 2) and the Accounts Commission for Scotland

We certify that we have audited the financial statements of Aberdeenshire Charities Trust (ACT 2) for the year ended 31 March 2016 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 and Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standard (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, we 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

As explained more fully in the Statement of Responsibilities of the Trustees, the trustees are responsible for the preparation of the financial statements which give a true and fair view. Our 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 us 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, we read all the financial and non-financial information in the Trustee's 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 us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 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

Independent auditor's report to the trustees of Aberdeenshire Charities Trust (ACT 2) and the Accounts Commission for Scotland (continued)

Opinion on financial statements (continued)

- 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 matters – unaudited comparative amounts

As explained in Note 5 of the accounts, as a result of the merger of a number of trusts, some of the financial statements for the year ended 31 March 2015 were not audited. The comparative amounts in the financial statements for the year ended 31 March 2015 for the "Other Trusts", as detailed in Note 5, are therefore unaudited.

Opinion on other prescribed matter

In our 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 we are required to report by exception

We are required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in our opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Sarah Anderson, FCCA (for and on behalf of Deloitte LLP)
1 City Square
Leeds
LS1 2AL
United Kingdom

Deloitte LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Aberdeenshire Charities Trust (ACT 2)

Statement of Financial Activities for the year ended 31st March 2016

		2015/16	2014/15
	Note	£'000	Restated (See note 5) £'000
Income From:			
Donations and legacies	6	96	83
Charitable activities	7	15	0
Investments	8	2	5
Total Income		113	88
Expenditure On:			
Charitable activities	9	(13)	(112)
Total Expenditure		(13)	(112)
Net income before investment gains		100	(24)
Net gains on investments	11	0	10
Net movement in funds		100	(14)
Reconciliation of Funds			
Total funds transferred in or brought forward	5/12	391	405
Net movement in funds for the year		100	(14)
Total funds carried forward		491	391

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derives from continuing activities.

All funds are unrestricted.

Aberdeenshire Charities Trust (ACT 2)
Balance Sheet as at 31st March 2016

		2015/16	2014/15
	Note	£'000	Restated (See note 5) £'000
Fixed Assets:			
Investments	11	491	391
Total Fixed Assets		491	391
Net Assets		491	391
Funds:			
Unrestricted income funds	12	491	391
Total charity funds		491	391

The financial statements of Aberdeenshire Charities Trust (ACT 2) (Registered charity no: SC045539) were approved by the Trustee representatives and authorised for issue on 26 September 2016 and signed on their behalf by:

Hamish Vernal
Provost

Aberdeenshire Charities Trust (ACT 2)
Cashflow Statement as at 31st March 2016

	2015/16	2014/15
	£'000	Restated £'000
Net cash flows from operating activities		
Note		
14	98	(19)
Cash flows from investing Activities		
Interest from investments	2	5
Additional investment in Council's Loans Fund	(100)	14
Net increase/(decrease) in cash and cash equivalents	<u>0</u>	<u>0</u>
Cash and cash equivalents at beginning of year	0	0
Cash and cash equivalents at end of year	0	0

Aberdeenshire Charities Trust (ACT 2)

Notes to the Financial Statements for the year ended 31st March 2016

1. Accounting Policies

1.1 Charitable Status

Aberdeenshire Charities Trust (ACT 2) was formed under the Charities and Trustee Investment (Scotland) Act 2005. ACT2 has charitable status and is registered with the Office of the Scottish Charity Regulator (OSCR), Charity no: SC045539. The principal address of the Charity is given on page 3.

1.2 Basis of Accounting

The financial statements have been prepared under the historical cost convention, with the exception that equity investments are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015.

This is the first set of financial statements that have been prepared under FRS 102. The transition date was 1 April 2014. Please refer to note 15 for disclosure requirements.

The principal accounting policies, which have been applied consistently in both the current and prior year, are set out below.

1.3 Going Concern

The Trustee representatives have assessed the balance sheet and likely future cash flows of the fund at the date of approving the financial statements. The Trustee representatives believe that the fund is well placed to manage its business risks successfully despite the current uncertain economic outlook. The Trustee representatives have a reasonable expectation that the fund has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual report and financial statements.

1.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received from investments are classified as unrestricted reserves in accordance with the donors' wishes.

Donations are recognised when the charity is notified of the amount by the donor.

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. They are stated at estimated market

Aberdeenshire Charities Trust (ACT 2) **Notes to the Financial Statements (continued)**

1. Accounting Policies (continued)

1.4 Income (continued)

value. Audit fees are an estimated allocation of the aggregate Council fee and the administration charge is based on 1% of fund balance as at 31st March.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred in undertaking activities that further the charitable aims for benefit of beneficiaries, grants paid to third parties to undertake work contributing to the charity's aims, support costs and governance costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities.

1.6 Fund Accounting

The charity holds unrestricted funds which the charity Trustee representatives are able to use for any of the charity's purposes.

There are no restricted or endowment funds for the charity.

1.7 Investments

Investments held are measured at fair value as at the Balance Sheet date. Both realised and unrealised gains and losses are recognised in the Statement of Financial Activities. Cash held within the investment portfolio is stated at its cash value.

1.8 Financial Instruments

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only have financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Aberdeenshire Charities Trust (ACT 2)

Notes to the Financial Statements (continued)

2. Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the charity's accounting policies, described in note 1, the Trustee representatives are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

The Trustee representatives do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond application of the policies above.

3. Trustee and Employee Remuneration and Expenses

Neither the Trustee representatives nor any associated person connected with them have received any remuneration for their services.

There are no direct employees of the charity as all administration is carried out by officers of Aberdeenshire Council, therefore there are no remuneration costs incurred.

4. Investment Management Costs

There are no direct investment management costs as Aberdeenshire Council deal with all investments on behalf of the Trustee representatives.

5. Trusts reorganised to ACT 2

As described on page 7 of the Trustee's report, during 2015/16, the following audited Charitable Trusts and other Trusts were merged into ACT2, resulting in a prior period adjustment of £390,924 to restate the opening balance sheet. The following tables set out details of all the entities merged into ACT2 and the balances included in the merged opening balance sheet.

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2(continued)

	Banchory & Mid-Deeside Charitable Trusts				East Garioch Charitable Trusts	
	Miss Mary Anne Thomson Bequest	Peter Philip Bequest	Mrs A L C Collins Bequest	John Gordon Bequest	William Davidson Mortification	Miss Jeannie Annand Bequest
	SC019282	SC019287	SC019289	SC019290	SC019108	SC019109
	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.507	0.508	0.592	0.506	1.053	1.048
Total Expenditure	(0.504)	(0.505)	(0.556)	(0.504)	(1.032)	(1.029)
Net income/(expenditure)	0.003	0.003	0.036	0.002	0.021	0.019
Other gains/(losses)						
Net movement in funds	0.003	0.003	0.036	0.002	0.021	0.019
Total funds brought forward	0.396	0.476	5.598	0.365	3.185	2.892
Total funds transferred to ACT2	0.399	0.479	5.634	0.367	3.206	2.911

	Huntly, Strathbogie & Howe of Alford Charitable Trusts					
	Lt Col George Andrew Trust 50% transferred to ACT 2	William Murray Trust	Huntly Coal Funds	Mrs Adeline M Cooper Trust	Gordon Callum Trust	Peter H Gordon Bequest
	SC019104	SC019105	SC019106	SC019110	SC019113	SC019116
	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.501	0.688	0.362	0.364	1.342	0.394
Total Expenditure	(0.297)	(0.470)	(0.340)	(0.352)	(0.946)	(0.370)
Net income/(expenditure)	0.204	0.218	0.022	0.012	0.396	0.024
Other gains/(losses)	0.504	0.163	0.078			
Net movement in funds	0.708	0.381	0.100	0.012	0.396	0.024
Total funds brought forward	13.005	13.606	0.672	1.944	61.295	3.691
Total funds transferred to ACT2	13.713	13.987	0.772	1.956	61.691	3.715

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	Inverurie & District Charitable Trusts								
	William Clark Charitable Fund	Mrs Milne Mortification	Helen Fraser Bequest	James Angus Trust	Mary Anderson Bequest	John Bothwell Charitable Fund	Inverurie Dining & Welfare Trust	Inverurie Coal Funds	James Davidson Trust
	SC019094	SC019095	SC019096	SC019097	SC019098	SC019099	SC019100	SC019101	SC019102
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.286	0.189	0.274	0.233	0.213	0.197	0.322	0.221	0.391
Total Expenditure	(0.245)	(0.186)	(0.238)	(0.213)	(0.201)	(0.191)	(0.226)	(0.202)	(0.270)
Net income/(expenditure)	0.041	0.003	0.036	0.020	0.012	0.006	0.096	0.019	0.121
Other gains/(losses)							0.300	0.026	0.283
Net movement in funds	0.041	0.003	0.036	0.020	0.012	0.006	0.396	0.045	0.404
Total funds brought forward	6.327	0.386	5.606	3.117	1.968	0.909	4.360	2.066	8.758
Total funds transferred to ACT2	6.368	0.389	5.642	3.137	1.980	0.915	4.756	2.111	9.162

	Inverurie & District Charitable Trusts (continued)		Mid Formartine Charitable Trusts		Stonehaven & Lower Deeside and North Kincardine Charitable Trusts			
	Inverurie Nursing Trust	William Philip District Nurse Fund	Vicaresso Bequest	Oldmeldrum War Memorial Fund	Dyce Nicol Bequest Burgh of Stonehaven	Jane Cooper Trust	Isobel Donaldson Bequest	Mrs Anna M Thow Bequest
	SC019103	SC019112	SC019107	SC019114	SC011947	SC019281	SC019283	SC019284
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.538	0.766	1.087	1.010	0.698	0.674	0	0.743
Total Expenditure	(0.357)	(0.537)	(1.053)	(1.006)	(0.686)	(0.671)	0	(0.713)
Net income/(expenditure)	0.181	0.229	0.034	0.004	0.012	0.003	0	0.030
Other gains/(losses)	0.300							
Net movement in funds	0.481	0.229	0.034	0.004	0.012	0.003	0	0.030
Total funds brought forward	17.540	35.481	5.282	0.589	1.870	0.458	0	4.588
Total funds transferred to ACT2	18.021	35.710	5.316	0.593	1.882	0.461	0	4.618

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	Mearns Charitable Trusts					
	Miss A E Scatterty Bequest	Mr & Mrs Boath Trust For The Poor of Bervie	Charles Nicol Trust Fund	Mrs Helen Watson Bequest	William Munro Bequest	Total Audited Charitable Trusts Transferred to ACT 2
	SC019115	SC014275	SC019280	SC019286	SC019292	
	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	2.045	0.800	0	0.682	0.672	19.906
Total Expenditure	(2.027)	(0.672)	0	(0.676)	(0.670)	(17.945)
Net income/(expenditure)	0.018	0.128	0	0.006	0.002	1.961
Other gains/(losses)						1.654
Net movement in funds	0.018	0.128	0	0.006	0.002	3.615
Total funds brought forward	2.739	0.448	0	0.960	0.345	210.922
Total funds transferred to ACT2	2.757	0.576	0	0.966	0.347	214.537

Unaudited Other Trusts										
	Bisset Bequest	Cameron McDonald	Alex Cassie	William Milne	James Wilson	Banff Soup Kitchen Fund	Dr John Shaw	Duncan Nicol Coal Fund	Miss Anderson Bequest	Miss Eliz Wilson Bounty
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.016	0.087	0.333	0.010	0.016	0.012	0.045	0.010	0.003	0.050
Total Expenditure	0	(0.100)	(0.400)	0	0	0	(0.200)	0	0	0
Net income/(expenditure)	0.016	(0.013)	(0.067)	0.010	0.016	0.012	(0.155)	0.010	0.003	0.050
Other gains/(losses)	0.027	0.020	5.506		0.027					
Net movement in funds	0.043	0.007	5.439	0.010	0.043	0.012	(0.155)	0.010	0.003	0.050
Total funds brought forward	1.951	12.938	8.117	1.518	1.901	1.826	6.960	1.544	0.500	6.255
Total funds transferred to ACT2	1.994	12.945	13.556	1.528	1.944	1.838	6.805	1.554	0.503	6.305

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	The Glasgow Bequest	Russel Tomb Bequest	John Anderson Poor fund	W Milne Bequest	District Nursing Association	Sherriff George Watt Bequest	Garland Bequest	Macduff Soup Kitchen Fund	Miss M B Wright Bequest
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.032	0.002	0.008	0.046	0.154	0.011	0.002	0.033	0.012
Total Expenditure	(0.400)	0	(0.200)	0	(0.765)	0	0	0	0
Net income/(expenditure)	(0.368)	0.002	(0.192)	0.046	(0.611)	0.011	0.002	0.033	0.012
Other gains/(losses)				0.055					
Net movement in funds	(0.368)	0.002	(0.192)	0.101	(0.611)	0.011	0.002	0.033	0.012
Total funds brought forward	4.983	0.319	1.230	1.303	22.689	1.197	0.328	1.863	1.788
Total funds transferred to ACT2	4.615	0.321	1.038	1.404	22.078	1.208	0.330	1.896	1.800

	Jessie Stephen Bequest	William Greig	James Brown Charity	Mary Gordon	Johnston Bequest	J Mitchell Mortification	Miss Clark's Mortification	Goerge Thomson's Mortification	Mrs Grieve's Benevolent Fund
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.107	0.001	0.045	0	0.001	0.012	0.004	0.001	0.025
Total Expenditure	0	0	0	0	0	0	0	0	0
Net income/(expenditure)	0.107	0.001	0.045	0	0.001	0.012	0.004	0.001	0.025
Other gains/(losses)	0.615								
Net movement in funds	0.722	0.001	0.045	0	0.001	0.012	0.004	0.001	0.025
Total funds brought forward	2.691	0.158	2.027	0.029	0.197	0.420	0.620	0.132	1.507
Total funds transferred to ACT2	3.413	0.159	2.072	0.029	0.198	0.432	0.624	0.133	1.532

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	Turriff Soup Kitchen Fund	Alex Trail's Mortification	J Mennie's Mortification	Miss Grassie Bequest	George Cheyne	Burnett Mortification	John Mennie Mortification	Sydney Bremner Legacy	Dr Henry Stephen
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.004	0	0.218	0.007	0.007	0	0.001	0.007	0.006
Total Expenditure	0	0	(0.200)	0	0	0	0	0	0
Net income/(expenditure)	0.004	0	0.018	0.007	0.007	0	0.001	0.007	0.006
Other gains/(losses)	0.008		0.789						
Net movement in funds	0.012	0	0.807	0.007	0.007	0	0.001	0.007	0.006
Total funds brought forward	0.397	0.013	5.722	0.208	1.066	0.012	0.190	1.119	0.175
Total funds transferred to ACT2	0.409	0.013	6.529	0.215	1.073	0.012	0.191	1.126	0.181

	James Harper	Mrs Jane Singer's Mortification	Auchaber Legacy	Mrs Thain's Mortification	William Simpson	Christie Bequest	George Horne	William Spence	James Cromar Mortification
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.108	0.002	0.002	0.001	0.178	0.002	0.026	0.005	0.001
Total Expenditure	0	0	0	0	0	0	0	0	0
Net income/(expenditure)	0.108	0.002	0.002	0.001	0.178	0.002	0.026	0.005	0.001
Other gains/(losses)	0.428								
Net movement in funds	0.536	0.002	0.002	0.001	0.178	0.002	0.026	0.005	0.001
Total funds brought forward	7.071	0.390	0.082	0.034	8.432	0.291	3.181	0.234	0.138
Total funds transferred to ACT2	7.607	0.392	0.084	0.035	8.610	0.293	3.207	0.239	0.139

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	Hunter Mortification	John Riach Bequest	John Mckinnon Bequest	Glenmuick Parish Mortification	Charles Paterson Bequest	Alice Dyce Nicol Bequest	William Nicol Bequest	Robert Farquharson Bequest	Harry Ross Mortification
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0	0.002	0	0.001	0.005	0.004	0.004	0.029	0
Total Expenditure	0	0	0	0	0	0	0	0	0
Net income/(expenditure)	0	0.002	0	0.001	0.005	0.004	0.004	0.029	0
Other gains/(losses)									
Net movement in funds	0	0.002	0	0.001	0.005	0.004	0.004	0.029	0
Total funds brought forward	0.048	0.281	0.096	0.166	0.701	0.596	0.635	4.490	0
Total funds transferred to ACT2	0.048	0.283	0.096	0.167	0.706	0.600	0.639	4.519	0

	Leys Mortification	The Sutherland Bequest	Mary Anderson Bequest	James Scorgie	Stratton Bequest	Christie & Forrest Bequest	Tailzour Shepherd	Jas Davidson Annuities	Hawleys Benefaction Library
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	0.005	0.004	0.002	0.001	0	0.001	0	0.010	0.011
Total Expenditure	0	0	0	0	0	0	0	0.100	0
Net income/(expenditure)	0.005	0.004	0.002	0.001	0	0.001	0	0.110	0.011
Other gains/(losses)									
Net movement in funds	0.005	0.004	0.002	0.001	0	0.001	0	0.110	0.011
Total funds brought forward	0.694	0.576	0.254	0.161	0.085	0.098	0.100	1.524	1.616
Total funds transferred to ACT2	0.699	0.580	0.256	0.162	0.085	0.099	0.100	1.634	1.627

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

5. Trusts reorganised to ACT 2 (continued)

	Aberdeenshire Care and Repair	Total of Other Trusts	Overall total transferred to ACT 2
	SC021487		
	£'000	£'000	£'000
Total Income	66.416	1.732	88.054
Total Expenditure	(91.470)	(2.165)	(111.580)
Net income/(expenditure)	(25.054)	(0.433)	(23.526)
Other gains/(losses)		7.475	9.129
Net movement in funds	(25.054)	7.042	(14.397)
Total funds brought forward	66.532	127.867	404.421
Total funds transferred to ACT2	41.478	134.909	390.924

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

6. Analysis of income from donations and legacies

	2015/16	2014/15
	£000	Restated £000
Donated services from Aberdeenshire Council	9	18
Other Donations	<u>87</u>	<u>65</u>
	<u>96</u>	<u>83</u>

7. Analysis of charitable activities

	2015/16	2014/15
	£000	Restated £000
Proceeds of sale of Macduff soup kitchen	<u>15</u>	<u>0</u>

8. Analysis of income from investments

	2015/16	2014/15
	£000	Restated £000
Interest from investments	<u>2</u>	<u>5</u>
Total	<u><u>2</u></u>	<u><u>5</u></u>

9. Analysis of expenditure on charitable activities

	Grant Funding of Activities(see note 10) 2015/16 £'000s	Support Costs (see below) 2015/16	Grant Funding of Activities(see note 10) 2014/15 Restated £'000s	Support Costs (see below) 2014/15 Restated £'000s
Relief of those in need	<u>4</u>	<u>9</u>	<u>91</u>	<u>21</u>

	2015/16	2014/15
	£'000	Restated £'000
Administration costs	5	2
Governance costs	<u>4</u>	<u>19</u>
Total	<u><u>9</u></u>	<u><u>21</u></u>

In 2014/15 and 2015/16 the administration charge was a donated service from Aberdeenshire Council.

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

9. Analysis of expenditure on charitable activities (continued)

Due to the interaction of section 106 of the Local Government (Scotland) Act 1973 with the Charities Regulations a full audit is required of all registered charities where the local authority is the sole Trustee.

The audit fee has been allocated based on individual financial statements, then allocated to the charities within those financial statements where appropriate. Some charities have received a higher audit fee compared to others due to the higher number of transactions and therefore more audit input required. The 14/15 figure reflects the twenty eight financial statements that required audit.

10. Analysis of expenditure on grants

	2015/16	2014/15 Restated
	£'000	£'000
Care and Repair	2	90
Christmas	<u>2</u>	<u>1</u>
Total	<u>4</u>	<u>91</u>

11. Fixed asset investments

	2015/16	2014/15 Restated
	£'000	£'000
Investments listed or traded on a recognised stock exchange	0	23
Other investments (see Note 13)	<u>491</u>	<u>368</u>
	<u>491</u>	<u>391</u>

	2015/16	2014/15 Restated
	£'000	£'000
Investments listed or traded on a recognised stock exchange		
Market value at 1 April	23	33
Disposal Proceeds reinvested in the Council's Loans Fund, classified as other investments above	(23)	(20)
Net unrealised investment gains/(losses)	<u>0</u>	<u>0</u>
Market value at 31 March	<u>0</u>	<u>23</u>

Aberdeenshire Charities Trust (ACT 2) Notes to the Financial Statements (continued)

12. Movement on funds

Analysis of Fund movements	Balance b/fwd £'000	Income £'000	Expenditure £'000	Gains £'000	Funds c/fwd £'000
Unrestricted funds	391	113	(13)	0	491
Total	391	113	(13)	0	491

The funds are designated into the following categories:

Ward and Purpose	Balance at 31 March 2016 £000's	Balance at 31 March 2015 Restated £000's
Banff & District (Banff & Buchan) Ward 1 - prevention/relief of poverty and those in need	54	55
Troup (Banff and Buchan) Ward 2 - prevention/relief of poverty and those in need	42	27
Troup (Banff and Buchan) Ward 2 - advancement of public participation in sport	2	2
Fraserburgh & District (Banff and Buchan Area) Ward 3 - prevention/relief of poverty and those in need	4	4
Central Buchan (Buchan Area) Ward 4 - prevention/relief of poverty and those in need	2	2
Peterhead North & Rattray (Buchan) Ward 5 - prevention/relief of poverty and those in need	1	1
Turriff & District (Formartine) Ward 7 - prevention/relief of poverty and those in need	10	10
Mid Formartine (Formartine Area) Ward 8 - advancement of the arts, heritage, culture or science	6	6
West Garioch (Garioch Area) Ward 10 - prevention/relief of poverty and those in need	0	0
Inverurie & District (Garioch Area) Ward 11 - prevention/relief of poverty and those in need	90	89
East Garioch (Garioch Area) Ward 12 - prevention/relief of poverty and those in need	6	6
Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - prevention/relief of poverty and those in need	52	52
Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - advancement of education	0	0
Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - any of the purposes of ACT2	68	67
Aboyne, Upper Deeside and Donside (Marr) Ward 15 - prevention/relief of poverty and those in need	7	7
Banchory & Mid Deeside (Marr) Ward 16 - prevention/relief of poverty and those in need	4	4
Banchory & Mid Deeside (Marr) Ward 16 - advancement of the arts, heritage, culture or science	6	6

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)
12. Movement on funds (continued)

Ward and Purpose	Balance at 31 March 2016	Balance at 31 March 2015
		Restated
	£000's	£000's
North Kincardine (Kincardine & Mearns) Ward 17 - prevention/relief of poverty and those in need	0	0
Stonehaven & Lower Deeside (Mearns Area) Ward 18 - prevention/relief of poverty and those in need	2	2
Stonehaven & Lower Deeside (Mearns Area) Ward 18 - any of the purposes of ACT2	5	5
Mearns (Kincardine & Mearns) Ward 19 - prevention/relief of poverty and those in need	86	3
Support of needy residents of care and repair service	42	41
Fraserburgh & District (Banff and Buchan Area) Ward 3 - Any Purpose	2	2
Total	491	391

13. Related Party Transactions

The charity is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the charity or to be controlled or influenced by the charity. Disclosure of these transactions allows readers to assess the extent to which the charity might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the charity.

Aberdeenshire Council

Aberdeenshire Council has effective control over the general operations of the charity. All of the Trustee representatives are Aberdeenshire Council Councillors. As at 31 March 2016, balances totalling £491,000 (2014/15: £368,000) were invested in the Council's Loans Fund.

The related party transactions during the year were £11,000 income (2014/15: £20,000), which was loans fund interest and voluntary income for donated services. Expenditure transactions were £9,000 (2014/15: £18,000) which was donated services of an administration charge and audit fee.

Aberdeenshire Charities Trust (ACT 2)
Notes to the Financial Statements (continued)

14. Cashflow Statement

Reconciliation of net income to cash generated by operating activities:

	2015/16	2014/15
	£'000	Restated £'000
Net income for the year	100	(14)
Adjustments for:		
Interest receivable	(2)	(5)
Net Cash flow from operating activities	98	(19)

15. Explanation of the transition to FRS 102

This is the first year the Charity has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The following disclosures are required in the year of transition. The last financial statements under previous UK GAAP were for the year ended 31 March 2015 and the date of transition to FRS 102 was therefore 1 April 2014. No adjustments were required therefore the transition to FRS102 has had no impact on the reported financial position, financial performance and cash flows other than the presentation of certain primary statements and reclassification of items therein.

Governance costs – these have been reclassified within support costs (see note 9). This change was presentational and had no financial impact on the statements.

16. Parent Entity

Aberdeenshire Council is the parent entity of the charity as it acts as the sole Trustee for the charity via local Councillors who act on behalf of the Council as Trustee representatives. Control can be exercised by the Council by making decisions on how funds can be spent. Aberdeenshire Council's principal purpose is that it is a Local Authority. The principal office address is listed on page 3.

REPORT TO ABERDEENSHIRE CHARITIES TRUST (ACT2) - 9 MARCH 2017

ABERDEENSHIRE CHARITIES TRUST (ACT2) - FINANCIAL MANAGEMENT

1. Recommendations

The Trustees are recommended to:

- 1.1 **Agree that the initial split of ward balances should be delegated to Area Committees acting on behalf of ACT2;**
- 1.2 **Agree a policy which states that all future investment income should be retained within the ward revenue balances for future use;**
- 1.3 **Agree to retain capital balances within the Council's Loans Fund;**
- 1.4 **Agree that ACT 2 application thresholds are agreed by Area Committees acting on behalf of ACT2;**
- 1.5 **Note the action taken regarding the annual Christmas Trust payments.**

2 Discussion/Background

ACT2 (Aberdeenshire Charities Trust) ("ACT2") is obligated to ensure the effective financial management of the funds held. This report aims to set out the financial management structure and resulting investment policies of the balances held within the trust.

Trust Balances

- 2.1 **Appendix 1** shows a list of the balances currently held, including the split between Revenue and Capital, within ACT2 split by council ward and purpose. Revenue being the amount held within the trust for distribution to beneficiaries and capital being the amount invested within the Council's Loans fund to generate interest for the trust.
- 2.2 The Trustees are required to decide whether the current split of the balance between Revenue and Capital is at the right level for each area for each purpose.

The options available are:

- Leave the current splits as they are with an option to review again in one year.
- Agree a consistent percentage split across all funds.
- Delegate the initial decision to the Area Committees.

- 2.3 As the balances within each ward and area vary significantly the trustees are recommended to delegate this initial decision to the Area Committees to make a decision on each ward area according to purpose.

Future Balances

- 2.4 Once the above split of balances has been agreed, any income generated through investments will be re-allocated to each fund based on the level of capital balances remaining. The Trustees are required to agree a policy for investment income going forward.
- 2.5 Under the previous structure of the trusts the interest received in the year was split between capital and revenue. Two thirds are currently allocated to revenue and the remaining one third is reinvested back into the capital balance to increase the level of investment.
- 2.6 **Appendix 2** shows the level of interest generated in 2015/16.
- 2.7 As a result of the low interest rates and resulting levels of income it is recommended that all income generated through the capital balance is retained as revenue for distribution to applicants. This will be kept under review by officers and should interest rates rise, this decision can be revisited.

Insurance

- 2.8 At the ACT2 AGM held in November 2015 The Trustees authorised officers to arrange indemnity insurance for Trustees and Officers in terms of the ACT2 Constitution and Section 68A of the Charities and Trustee Investment (Scotland) Act 2005.
- 2.9 The Insurance Officer for Aberdeenshire Council has been consulted and indemnity insurance will be put in to place for up to £1m once the management plan has been agreed.

External Investment

- 2.10 As an initial step in seeking advice on external investment, discussions were held with Aberdeenshire Council's Treasury Management Officer.
- 2.11 The advice received indicates that the capital balances of ACT2 should remain within the Council's Loan Fund for the following reasons:
- The current base rate at which banks lend to each other is 0.25%, ACT2 currently receives the average monthly rate received by the Council. To date this has been approximately 0.5574% for 2016/17.
 - Investing in the Loans fund gives the trust instant access to funds if required.
 - Initial research in to the best external accounts for charities has indicated that the rate of interest would be a maximum of 0.55%, and this would come with a 95 day notice period for any withdrawals.
- 2.12 The size & volumes the Council invest should ensure we always return better than Base Rate. It may not be the market leading rate but the return generated is based on our Investment strategy priorities of:

- Security of Principal (We only invest in counterparties that are highly rated)
- Liquidity (The ease of which we can get our funds back)
- Yield (Generating the best return without compromising Security & Liquidity)

Remaining within the Loans Fund ensures compliance with the Council's Investment policy.

- 2.13 External advice has not been sought as to the returns that could be generated through an externally managed fund. It is felt that the current balances within ACT 2 do not warrant this action. There is potential to look at this again in future years should there be a further re-organisation of the trusts held within Aberdeenshire Council.

Maximum Thresholds

- 2.14 As per the management plan, which is next on the agenda, there is a requirement to set maximum thresholds for applications in order to ensure that applicants are clear of the level of awards available. Due to the variations between ward balances and purposes it is recommended that these thresholds are agreed at ward level. Reports will be taken to the Area Committees once the balance values have been agreed as per recommendation 1.1.

Christmas Trusts

- 2.15 Under the previous trust structure annual payments of £100 were made from some of the trusts to individuals in December each year, these payments were known as the Christmas Trusts.
- 2.16 The list of Christmas Trust beneficiaries has been built up over a number of years at the request of Elected Members. The Trust deeds are extremely old and do not set out the eligibility criteria for potential recipients of the Trusts. No documentation exists within the Council setting out eligibility criteria for the Trusts. The practice of nomination of individuals by Elected Members over the years is the only evidence that exists. Eligibility criteria will be considered as part of the management plan.
- 2.17 As a result of the re-organisation of these smaller trusts, several of the Christmas Trust payments now fall within ACT2, specifically within the Banff and Buchan and the Kincardine and Mearns areas. Due to the time sensitivity of this matter and the fact that the management plan and application process for ACT 2 had yet to be agreed, a report was presented to the relevant area committees asking for interim solution for the payment of the Christmas trusts for 2016/17.
- 2.18 The implications of these payments if the actions agreed were in line with the recommendations, would be £1,800 to be paid from the Banff and Buchan area revenue balance and £300 from Kincardine and Mearns.
- 2.19 At the time of writing this report the outcome of the above is not known. A verbal update will be provided.

- 2.20 Going forward, it would be expected that future ACT2 payments are made through an application process. The arrangements for applications is to be discussed as part of the management plan which is next on the agenda. This will enable an assessment to be made each year as to whether each payment is appropriate and also ensures that others are able to apply for this funding.
- 2.21 The Head of Finance and the Monitoring Officer have been consulted in the preparation of the report and their comments are incorporated within the report.

3 Equalities, Staffing and Financial Implications

- 3.1 An equality impact assessment is not required as the recommended actions do not have a differential impact on people with protected characteristics.
- 3.2 There are no staffing implications arising from this report.
- 3.3 The Financial Implications are included within the body of the report.

Ritchie Johnson

Director of Business Services

Report prepared by Julia Millar, Principal Accountant
February 2017

**ABERDEENSHIRE COUNCIL
ACT 2**

Appendix 1

Ward Name and Purpose	Area	Revenue £	Capital £
1 Banff & District (Banff & Buchan) Ward 1 - prevention/relief of poverty and those in need	Banff and Buchan	18,589.50	35,373.43
		18,589.50	35,373.43
2 Troup (Banff and Buchan) Ward 2 - prevention/relief of poverty and those in need	Banff and Buchan	7,948.48	34,012.75
2 Troup (Banff and Buchan) Ward 2 - advancement of public participation in sport	Banff and Buchan	1,710.78	100.00
		9,659.26	34,112.75
3 Fraserburgh & District (Banff and Buchan Area) Ward 3 - prevention/relief of poverty and those in need	Banff and Buchan	596.53	3,003.25
3 Fraserburgh & District (Banff and Buchan Area) Ward 3 - Any Purpose	Banff and Buchan	1,636.60	0.00
		2,233.13	3,003.25
4 Central Buchan (Buchan Area) Ward 4 - prevention/relief of poverty and those in need	Buchan	1,392.30	722.02
		1,392.30	722.02
5 Peterhead North & Rattray (Buchan) Ward 5 - prevention/relief of poverty and those in need	Buchan	169.61	464.20
		169.61	464.20
7 Turriff & District (Formartine) Ward 7 - prevention/relief of poverty and those in need	Formartine	2,964.15	7,535.49
		2,964.15	7,535.49
8 Mid Formartine (Formartine Area) Ward 8 - advancement of the arts, heritage, culture or science	Formartine	3,943.99	2,001.05
		3,943.99	2,001.05
10 West Garioch (Garioch Area) Ward 10 - prevention/relief of poverty and those in need	Garioch	172.75	32.48
		172.75	32.48
11 Inverurie & District (Garioch Area) Ward 11 - prevention/relief of poverty and those in need	Garioch	68,580.89	21,270.34
		68,580.89	21,270.34

12	East Garioch (Garioch Area) Ward 12 - prevention/relief of poverty and those in need	Garioch	4,983.48	1,170.03
			4,983.48	1,170.03
14	Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - prevention/relief of poverty and those in need	Marr	27,853.26	24,419.78
14	Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - advancement of education	Marr	0.00	0.00
14	Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - any of the purposes of ACT2	Marr	50,101.40	17,663.02
			77,954.66	42,082.80
15	Aboyne, Upper Deeside and Donside (Marr) Ward 15 - prevention/relief of poverty and those in need	Marr	5,318.31	1,921.53
			5,318.31	1,921.53
16	Banchory & Mid Deeside (Marr) Ward 16 - prevention/relief of poverty and those in need	Marr	1,730.26	2,038.83
16	Banchory & Mid Deeside (Marr) Ward 16 - advancement of the arts, heritage, culture or science	Marr	5,487.16	344.06
			7,217.42	2,382.89
17	North Kincardine (Kincardine & Mearns) Ward 17 - prevention/relief of poverty and those in need	Kincardine & Mearns	163.93	300.00
			163.93	300.00
18	(Revenue) Stonehaven & Lower Deeside (Mearns Area) Ward 18 - prevention/relief of poverty and those in need	Kincardine & Mearns	208.83	1,684.26
18	Stonehaven & Lower Deeside (Mearns Area) Ward 18 - any of the purposes of ACT2	Kincardine & Mearns	4,240.47	405.00
			4,449.30	2,089.26
19	Mearns (Kincardine & Mearns) Ward 19 - prevention/relief of poverty and those in need	Kincardine & Mearns	83,156.14	2,567.19
			83,156.14	2,567.19
			290,948.82	157,028.71
Care and Repair				
	Support of needy residents of care and repair service		48,473.90	1,242.00
			48,473.90	1,242.00

Name and Purpose	Interest Received £
Banff & District (Banff & Buchan) Ward 1 - prevention/relief of poverty and those in need	247.32
Troup (Banff and Buchan) Ward 2 - prevention/relief of poverty and those in need	158.98
Troup (Banff and Buchan) Ward 2 - advancement of public participation in sport	10.74
Fraserburgh & District (Banff and Buchan Area) Ward 3 - prevention/relief of poverty and those in need	3.20
Central Buchan (Buchan Area) Ward 4 - prevention/relief of poverty and those in need	12.55
Peterhead North & Rattray (Buchan) Ward 5 - prevention/relief of poverty and those in need	3.76
Turriff & District (Formartine) Ward 7 - prevention/relief of poverty and those in need	39.35
Mid Formartine (Formartine Area) Ward 8 - advancement of the arts, heritage, culture or science	35.27
Inverurie & District (Garioch Area) Ward 11 - prevention/relief of poverty and those in need	533.03
East Garioch (Garioch Area) Ward 12 - prevention/relief of poverty and those in need	36.50
Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - prevention/relief of poverty and those in need	378.83
Huntly, Strathbogie & Howe of Alford (Marr Area) Ward 14 - any of the purposes of ACT2	402.06
Aboyne, Upper Deeside and Donside (Marr) Ward 15 - prevention/relief of poverty and those in need	42.95
Banchory & Mid Deeside (Marr) Ward 16 - prevention/relief of poverty and those in need	22.36
Banchory & Mid Deeside (Marr) Ward 16 - advancement of the arts, heritage, culture or science	34.60
North Kincardine (Kincardine & Mearns) Ward 17 - prevention/relief of poverty and those in need	2.75
(Revenue) Stonehaven & Lower Deeside (Mearns Area) Ward 18 - prevention/relief of poverty and those in need	11.23
Stonehaven & Lower Deeside (Mearns Area) Ward 18 - any of the purposes of ACT2	27.56
Mearns (Kincardine & Mearns) Ward 19 - prevention/relief of poverty and those in need	17.29
West Garioch (Garioch Area) Ward 10 - prevention/relief of poverty and those in need	1.21
	<u>2,021.54</u>

REPORT TO ACT2 (ABERDEENSHIRE CHARITIES TRUST) – 9 MARCH 2017

ABERDEENSHIRE CHARITIES TRUST (ACT2) - CHARITABLE MANAGEMENT PLAN

1. Recommendations

The Trustees of ACT2 are recommended to:

1.1 Approve the Charitable Management Plan for ACT2 (Aberdeenshire Charities Trust) as Appendix 1 to this Report.

2. Charitable Management Plan

- 2.1 At the meeting on 19 November 2015, the Trustees instructed Officers to prepare a management plan for ACT2 (Aberdeenshire Charities Trust) ("ACT2") in order for the discharge of their functions under this Trust. In accordance with these instructions, Officers have prepared a management plan herein attached at Appendix 1. The Management Plan is drafted in 3 sections.
- 2.2 The first section details the history of the purpose of ACT2 and why the process of re-organisation was vital to the viability and effective administration of these Trusts. The Trust has now been re-organised according to ward area and subdivided according to the various purposes outlined within the Trust Deed. Some wards within Aberdeenshire have designated funds that are to be used specifically for that ward, and in accordance with specific purposes detailed within the Trust Deed. The available Trust funds were left by various benefactors throughout Aberdeenshire who wished these funds to be distributed in a specific way and within a specific locality. As a result not every ward within Aberdeenshire has access to the same level of funding. Appendix 1 of the management plan provides an overview of each ward area that has available charitable funding as well as indicating the charitable purposes which are applicable.
- 2.3 The second section of the Management Plan outlines the Trustees roles and responsibilities, within the context of the Trust Deed as well as the relevant legislation, namely, the Charities Trustee and Investment (Scotland) Act 2005. All elected Councillors acting in the capacity of Trustee have legal duties and responsibilities. These legal duties and responsibilities have been divided into general duties, which establish a broad framework that all Trustees must work within, and specific duties. These specific duties must be undertaken in order to ensure that the charity complies with charity law as well as other relevant legislation. These duties include, taking responsibility for the details of the Charity in the Scottish Register, reporting to OSCR any changes that need to be made in respect of ACT2, ensuring that proper accounting records are kept and ensuring that the information provided to the public in respect of ACT2 is accurate. The distinction that is made between these two types of duties reflects the division that has been made within the legislation. The management plan provides further details in relation to both aspects. In

addition, good practice guidance issued by OSCR, the Scottish Charities Regulator, has also been incorporated into the plan.

2.4 The third section of the plan outlines the strategy for the management and practical administration of ACT2. The Trustees previously approved the delegation of powers in respect of the routine administration of the Trust to the Area Committees of Aberdeenshire Council. On this basis, the new Scheme of Governance included a power for Area Committees to administer Council controlled Trusts for the benefit of their area.

2.5 Applications will be sought from either individuals or community groups who fulfil the charitable purposes. An individual must be in receipt of one of the following benefits to be able to apply:-

- Council Tax Reduction
- Housing Benefit
- Income Support
- Jobseekers Allowance (Income Based)
- Employment and Support Allowance (Income Related)
- Pension Credit Guarantee Credit
- Universal Credit

These benefits are all means tested and ensures that those in receipt have been assessed as being on a low income so that funds are distributed to those who need it most. Using this system also ensures that applicants do not need to provide additional financial information.

2.6 In order to ensure that the funds are as accessible as possible for those in need, application forms have been designed for each Ward area. This is to help applicants understand what they are entitled to apply for. The forms detail the charitable purposes applicable to each ward area and will also outline the maximum amount of funding that can be applied for once determined by Area Committee. Depending on the level of funds in each ward area, it may be necessary to limit the total number of applications that can be received and approved in any given year. Applications will be made to the local Area Managers office.

2.7 It is essential that an initial eligibility assessment of applications is undertaken by officers from Legal & Governance, Finance and where appropriate the Benefits Service, to ensure that applicants comply with the Trust Purposes. This is important so that no applicant receives money from the Trust that they are not entitled to. The application will then be brought to Area Committee for a decision. A more detailed outline of the application process can be found on page 11 of the management plan. It is anticipated that the whole process from the submission of an application right through to a decision being made by the Trustees will take approximately 3 months. As a result of the lengthy period of time taken to process an application, the Trust should not be relied upon to meet unexpected shortfalls that are time sensitive.

2.8 Successful applicants will not be able to reapply within 12 months after the initial application has been determined. This will provide an equal opportunity to individuals and organisations who have access to ward allocated funds. Where the final outcome of the application has been unsuccessful, the applicant will not be entitled to appeal against the decision of the Trust. The decision of the Trust will be final. This approach has been adopted to reflect

the thorough assessment of the application by the Legal & Governance and Finance Departments, as well as the Trustees. In addition, unsuccessful applicants will be provided with written notification of the decisions made by the Trust and the reasoning behind this decision. This approach will ensure that the Trust is seen to be both responsible and accountable for their decisions and actions, in the decision-making and management process of the trust, particularly in relation to the stewardship of charitable funds.

- 2.9 All decisions made by Area Committee shall be reported back to the Trust at the next AGM to enable all Trustees to monitor the effectiveness of the Management Plan and the distribution of funds.

Ritchie Johnson
Director of Business Services

Report prepared by Lauren Cowie, Acting Principal Solicitor (Governance)
Date 19th February 2017

ACT 2
(Aberdeenshire Charities Trust)
Management Plan

Registered Charity Number: SC045539

Registered Office

Aberdeenshire Council,
Woodhill House,
Westburn Road
Aberdeen
AB16 5GB

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1. Background to ACT2 (Aberdeenshire Charities Trust)

1.1: History

Aberdeenshire Council had been responsible for administering a number of individual charitable trusts which are now amalgamated into ACT2 (Aberdeenshire Charities Trust). Some trusts dated back to the 17th and 18th century, while the large majority were from the 19th and 20th centuries. The purposes of the charitable trusts were varied and this had resulted in the beneficiaries for each of the charitable trusts and funds being distributed among diverse social groups and across a wide geographical area within Aberdeenshire.

However, over time changes to our social and economic conditions meant that the administration of these funds become problematic due to a number of factors.

- Some of these funds had fallen into a state of disuse while some trusts no longer served any purpose due to the introduction of the health and social care system.
- The value of many of the individual funds had fallen to a point where they could not bear the cost of administration.
- Some of the funds were depleted to the stage that they could no longer support the purposes for which they were created.
- Many of the trusts were restricted so that any income gained from investing the capital trust fund only could be distributed however due to inflation and low interest rates the value of the capital had fallen to a point which could not produce more than a minimal income.
- Further pressure in respect of more stringent accounting regulations put in place by the introduction of the Office of the Scottish Regulator in 2005, as well as accounting regulations of local government legislation, had greatly increased the financial burden on individual charities, to present accounts for external auditing.

1.2: Reorganisation

ACT2 (Aberdeenshire Charities Trust) was therefore created in order to hold and administer these funds and assets for purposes that were considered more effective for those who needed assistance within specific areas of Aberdeenshire.

The ability to reorganise these individual charities into a single trust was made possible by the implementation of **the Charities and Trustee Investment (Scotland) Act 2005**. Section 39(1)(a) and (b) provide for the approval of a reorganisation scheme where:

- There have been changes in the social and economic conditions since the charity was set up, or,
- To enable the resources of the charity to be applied to better effect the charitable purposes consistently with the spirit of its trust deed, or,
- To enable the charity to be administered more effectively.

The creation of ACT2 allowed for the transfer of assets relating to 95 individual trusts which are now administered in accordance with its trust deed (Appendix 1). The trust deed establishes the manner in which these trusts can be administered and the purposes for which these trusts are intended. These purposes are:

- a) The prevention or relief of poverty
- b) Improving education
- c) Improving health
- d) The improvement of citizenship or community development.

- e) The development of the arts, heritage, culture or science.
- f) The development of public participation in sport.
- g) The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- h) The development of environmental protection or improvement.
- i) The relief of those in need by reason of age, ill health disability, financial hardship or other disadvantage.

These purposes have been selected as those being most relevant to the present charities purposes from section 7 of the 2005 Act. Should circumstances change, this can be reflected within the trust itself by adding any additional purposes with the agreement of the Office of the Scottish Charity Regulator (OSCR).

1.3: ACT2 – Organised by Council Ward

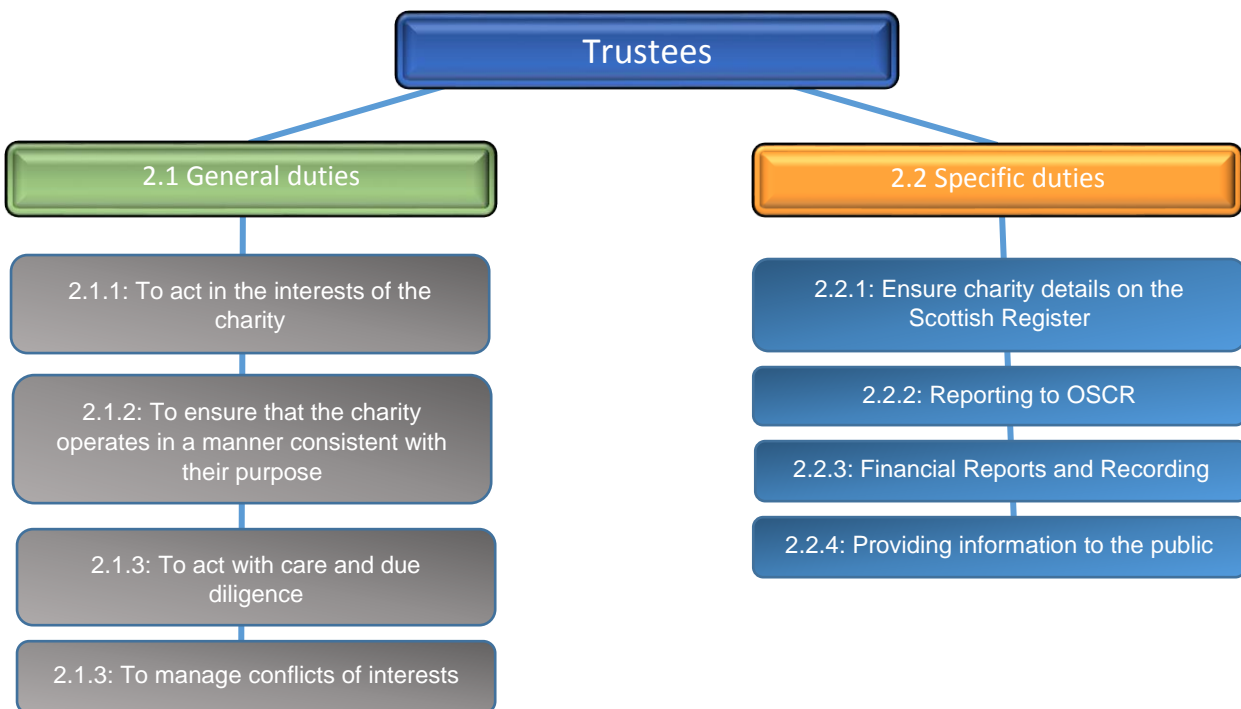
The Charitable Trusts have now been reorganised and amalgamated into one Trust. The Trust will be divided according to Ward Area and subdivided according to various purposes outlined within the trust deed and in keeping with its original purpose. This means that each ward within Aberdeenshire will have designated funds to be used for that **ward** specifically and **in accordance with the purposes** of the trust deed.

Not all purposes detailed above are applicable to each ward due to how the original trusts, prior to amalgamation, were set up. Appendix 1 sets out which purposes are applicable to each Trust. Application forms have been designed per Council Ward so that applicants can be very clear on what they are entitled to apply for. In order to ensure active management of the charity in accordance with statutory requirements and best practice, all elected Councillors of Aberdeenshire Council have been appointed as Trustees. In addition, two ex officio members have been appointed to carry out the role of Secretary and Treasurer. The Trustees have approved the appointment of Karen Wiles, Head of Legal and Governance as Secretary and Alan Wood, Head of Finance, as Treasurer

2. The Role and Duties of Elected Councillors as Trustees

Charitable Trustees are responsible for controlling the strategy and management of the ACT2 within the context of the charitable purposes and the terms laid out by the Deed of Trust. The role of the Trustee is vital to ensuring that the charity operates, effectively, and is able to account for its activities and outcomes both to the public and to OSCR, the Scottish charities regulatory body.

All elected councillors acting in the capacity of a Trustee have legal duties and responsibilities under the Charities and Investment (Scotland) Act 2005. These duties are divided into general duties found in section 66 of the 2005 Act, which establish a broad framework that all Trustees must work within, and specific duties that are detailed in the 2005 Act. Both the general duties and specific duties apply equally to all Trustees, and Councillors in their capacity as Trustees should work together to ensure that these duties are met. The following section will provide a detailed explanation of what these duties are, what the law requires you to do and how these duties can be met.



2.1: General duties for all Trustees

2.1.1: Duty to act in the interests of the Charity

First of all the charitable Trustee must **act in the interests of the charity**. This means that the interests of the charity must be put before the interests of the Trustee and those of any other person or organisation. Where conflict arises in relation to your own personal interests and those of the charity, the Trustee must declare this interest and where appropriate refrain from taking part in certain decisions in accordance with the [Conflict of Interest Policy](#).

Good Practice Sections

The information provided under these sections **are not a legal requirement** but provide guidance to enhance practice and procedures contributing towards productivity and active engagement.

Good Practice

Trustees should ensure that:

- An up to date register containing where all the trustees work (if applicable) and any other organisations they are involved is kept.
- The Charity has a conflict of interest policy.

2.1.2: Duty to ensure that the Charity operates in a manner consistent with their purposes

In addition to acting in the interests of the charity, Trustees must ensure that they **carry out their duties in a manner consistent with the charities purposes**. It is therefore important the Trustee understands what the purposes of the charity are – these are defined within ACT2’s Deed of Trust. All activities carried out by the charity must fall within the objectives, aims and purposes stated in the governing documents. It is therefore important that Trustees are familiar with the terms of any governing documents relating to the charity.

Good Practice

- Every charity trustee has the most recent copy of the charity’s **governing document** (trust deed)
- Every charity trustee gets an induction into the charity and their role when they start.

2.1.3: Duty to Act with Care and Diligence

Related to this is the duty to **act with care and diligence**. This simply means that charitable Trustees are expected to take care of the charity’s affairs in the same manner as you would expect someone to manage the affairs of another person.

By acting with care and diligence, charitable Trustees are ensuring that the charity is being run properly, responsibly and lawfully. This often involves exercising reasonable business sense in relation to a range of transactions: for example concluding contracts, finalising funding agreements and protecting the charity’s assets. In these circumstances, it would be reasonable for the charitable Trustees to take independent professional advice or seek support.

Good Practice

As Charity Trustees you should:

- Ensure that the governing document of ACT2 is updated regularly.
- Ensure that the management plan reflects any changes that take place in the administration of the ACT2.
- Review the performance of the charity and where necessary take steps to improve it.
- Review the training needs of the Charity Trustee each year.
- Keep up to date with any changes that take place in Charity Law that might affect the administration of ACT2.
- Report any notifiable events (something serious that has happened or is happening to the Charity) to OSCR.

2.1.4: Duty to Manage Conflicts of Interests

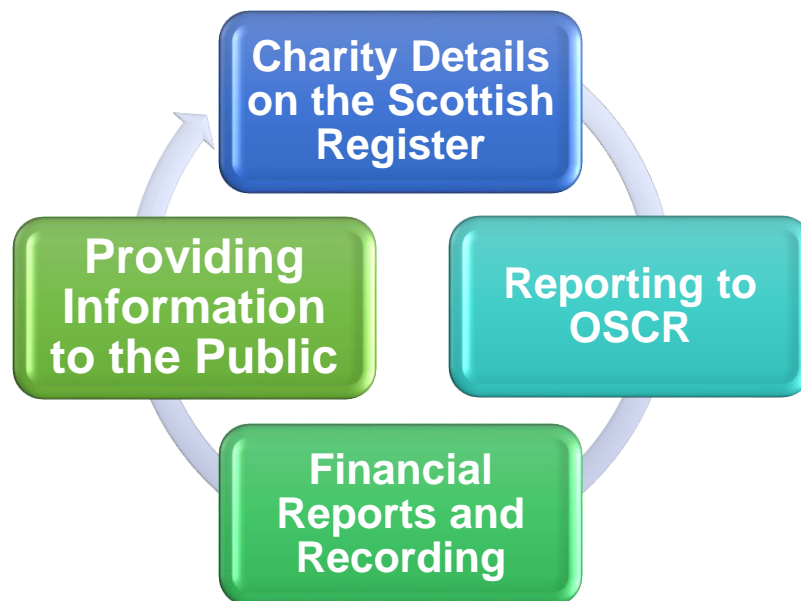
Trustees should avoid circumstances in which there is a conflict of interest between the charity and their own personal circumstances or the interests of a person or organisation responsible for their appointment. Trustees should also be aware of circumstances where there is a conflict of interest between two different organisations to which they may be affiliated. For example, a Trustee may be a member of two bodies which are applying for funding from the same organisation.

In any of these circumstances, the Trustee should make the conflict of interest known to the other charitable Trustees by declaring an interest and must not take part in any discussions or decisions on the matter in hand.

2.2: Specific Duties for all Trustees

Legislation also imposes on charitable Trustees, the duty **to ensure the charity complies with provisions of charity law and the requirements of other relevant legislation.** Consideration should not only be given to the specific requirements detailed below but also to issues that relate to health and safety, company law, data protection and employment law. This can be complex so it is important that appropriate advice and support is sought to ensure that all duties and regulations are complied with.

The Charities and Investment (Scotland) Act 2005 establishes specific legal requirements that must be met. These specific duties are illustrated below.



2.2.1: Charity details on the Scottish Register

All details relating to ACT2 must be provided to OSCR, the Scottish statutory body responsible for the regulation of all charities within Scotland, for the purposes of updating the Scottish Charity Register. This information should include the name of the charity, the principal office of the name and address of one of the charity Trustees as well as the charity's purposes. All changes that are agreed by the Trustees must be make known to the principal contact for the charity.

2.2.2: Reporting to OSCR

Where the Trustees wish to make any changes, including changes to the purposes of the trust or the trust area these changes must be documented in a supplemental Deed of Trust and approved by a majority of the Trustees. Any changes made must continue to be consistent with the trust purposes detailed in the trust deed. In some circumstances, the Trustees are legally required to obtain the consent of OSCR first before any changes are made. Consent from OSCR must be sought at least 6 weeks or 42 days before these changes are made. Consent is required where the Trustees wish to:

- Change the name of the charity.
- Wind up or dissolve the charity.
- Amend the object or purpose of the charity.
- Amalgamate the charity with another body.
- Apply to the court to change purpose, amalgamate or wind-up.
- Changing the charity's legal form or structure-Charities can take on a number of different legal forms. This legal form is the structure which then becomes a charity. For example Community Benefit Society, Trusts, Educational endowments, Scottish Charitable Incorporated Organisation, companies etc.

Where consent is given by OSCR and the change has been implemented, written confirmation of this change must be provided.

Other changes such as changes to the governing trust deed of this trust or any other changes not already outlined do not require prior consent. However, these changes must be intimated to OSCR within 3 months of those changes being made.

2.2.3: Financial Reports and Recording

In line with the trust deed, the Trustees are responsible for keeping proper accounting records. These records should include the income, capital and expenditure held in the trust, any amount that is invested by the Trustees and any amount received by the trust. The Trustees must ensure that a statement of accounts including a report on its activities is produced at the end of the financial year which runs from the 1st April and ends on the 31st March each year. These accounts must be audited or examined externally and a copy of the accounts together with the annual return sent to OSCR. A copy of these accounting records is required to be kept for 6 years.

The management of the financial affairs of the trust requires each Trustee to act with the care and diligence that is reasonable to expect of a person who is managing the affairs of another person. A higher level of responsibility is therefore placed on the Trustees to act with a higher level of care in managing the affairs of the trust than they would when dealing with their own finances and affairs. It is the responsibility of the Trustees to ensure that the charity's resources are protected and that the assets of the charity are not placed at risk. This can be carried out by ensuring that there are proper financial controls in place which help to identify and manage the risks of theft or fraud, loss and conflicts of interest.

The responsibility for the financial records is not limited to the treasurer solely, but includes all of the charities Trustees. As a charity Trustee you must ensure that you have a basic understanding of the finances of ACT2 as a whole in order to quickly identify if there are any problems as well as ensuring that at each area committee meeting of the trust, the Trustees are aware of the financial situation of that particular trust area.

2.2.4: Providing Information to the Public

The Trustees have the legal duty to ensure that the charity's name, charity number, governing documents and audited accounts are available on the Aberdeenshire Council website. Where copies of these documents are required, the Trustees must ensure that a copy of these documents is given, provided that the request is a reasonable one.

Whether a request is unreasonable or not will depend on the circumstances, however, it is the request that must be unreasonable and not the reasons for the request or the identity of the requester. OSCR provides further guidance and examples relating to unreasonable requests which can be referred to and advice on this matter can also be sought.

2.3 Trust Administration

The following matters are related to the administration of the Trust:

2.3.1: Remuneration

Under the Deed of Trust, Trustees are not entitled to be remunerated for their services as a Trustee, however, the trust will reimburse any expenses that are incurred when acting in the capacity of a Trustee. By choosing to adopt a more prudent approach to the financial management of the trust, the purpose for which ACT2 has been established can be fulfilled for the benefit of Aberdeenshire.

2.3.2: Trustee Indemnity Insurance

The Trustees of a Charity together with its officers have individual, personal duties and responsibilities for the management and administration of the Trust and this brings with it the potential for many liabilities. In order to protect the Trustees as they carry out the management and administration of the Trust, it is highly recommended that Trustee Indemnity Insurance be acquired. This will protect the trustee and the charity as a whole against liability arising from errors or omissions that may be made in the management and administration of the organisation. The Trustee Indemnity Insurance cover will be on a 'claims made' basis which means it covers claims made against the Trust during the period of insurance. A range of limits of indemnity are available in any one period of insurance, however it is recommended that the Trustees seek a higher sum of insurance, to cover the total sum of monies contained within the Trust itself.

Trustee indemnity insurance will be obtained on the implementation of the approved management plan for liability of up to £1 million.

2.3.3: Publication of the Charitable Trust

All charities registered in Scotland must publicise the fact that they are a charity. The Trustees must ensure that the details of the charity, specifically, the charities name together with the charities registration number are incorporated in certain external documents in accordance with section 4 of *The Charities References in Documents (Scotland) Regulations 2007* and *The Charities References in Documents (Scotland) Amendment Regulations 2008*. These documents include:

- a. business letters and e-mails;
- b. advertisements, notices and official publications;
- c. any document which solicits money or other property for the benefit of the charity;
- d. promissory notes, endorsements and orders for money or goods;
- e. bills rendered;

- f. invoices, receipts and letters of credit;
- g. statements of account prepared;
- h. educational or campaign documentation;
- i. conveyances which provide for the creation, transfer, variation or extinction of an interest in land;
- j. contractual documentation and
- k. Bills of exchange, other than cheques.

It is important that the people you come into contact with, the public, funders, contractors and other organisations, know and can verify that ACT2 is a genuine charity. It will instil confidence in those who wish to support the charity by making them aware that this charity is regulated.

3. Management of the ACT2

3.1 Management

Aberdeenshire is currently divided into 6 administrative areas, with each area possessing an Area Committee who is responsible for the delivery of local services. The Deed of Trust, specifically section 7.8, empowers the Trustees to create committees that can carry out functions within a specific remit determined by the Trustees. Each committee will report to the Trustees at least once a year and in all things defers to the authority and responsibility of the Trustees.

The Trust has established six Committees based on the Council's Six Area Committees. The rules of meetings relating to quorum and the way in which decisions are made shall be governed by Aberdeenshire Council's Standing Orders, in accordance with section 10.3 of the Deed of Trust. Each committee will be chaired by a relevant Area Committee Chair, whom failing, an Area Committee Vice-Chair will be nominated by all the Trustees at the Annual General Meeting.

The membership of each committee will comprise of Trustees from each of the six administrative areas within Aberdeenshire. Each Area Committee meeting of the trust shall convene **as and when required**. Meetings of the Area Committee relating to the trust should take place after the formal business of the Area Committee has been concluded or at another date or time as appropriate and as agreed between the Trustees and the Chair of the Area Committee.

Each Area Committee shall be responsible for the administration of the charitable trust within a specific trust area, particularly those Council wards within their area, and shall have the power to:

- Invite and accept donations.
- Invite and determine any applications made by potential beneficiaries.
- Incur expenditure.
- Enter into arrangements and contracts which includes the sale or land or lease of property etc.
- Appoint skilled and experienced persons to carry out services in administering the trust.
- Invest in securities or investments.
- To decide whether the funds will be drawn from the capital funds of the trust or from any income made through investments.
- To do anything else that serves in executing the trust in accordance with trust purposes.

3.2: Who can apply?

All members of the local community residing in Aberdeenshire are welcome to apply for funding that has been set aside solely for the purpose of assisting war wounded personnel. This fund seeks to provide relief to war wounded personnel in need by reason of age, ill-health, disability, financial hardship or other disadvantage as well as preventing and relieving poverty.

In addition to the above, various wards within Aberdeenshire have been specifically allocated funding. These funds can only be accessed by individuals residing in these ward areas or who can demonstrate

a reasonable connection to that area. These funds must be used for reasons that are in keeping with the trust purposes. Further information relating to which ward areas are applicable and what purposes apply can be found [here](#). Companies, associations and organisations are also welcome to apply, however they must comply with the criteria of the Trust.

To ensure that the application is fully considered, the applicant must satisfy one of the following criteria:

The applicant must be:

- A resident within Aberdeenshire, or
- An individual who does not presently live in the trust area but who can demonstrate that they have a reasonable connection to that area, or,
- A company, association or other organisation who provide facilities and services or other assistance which are in keeping with the trust purposes (detailed on page 2 of this document) to the residents or groups of that trust area or specific part of that trust area. There is no requirement for the company, association or organisation to be a registered charity.

Where an applicant is an individual, applications will only be considered if in receipt of any of the following means tested benefits:-

- Council Tax Reduction
- Housing Benefit
- Income Support
- Jobseekers Allowance (Income Based)
- Employment and Support Allowance (Income Related)
- Pension Credit Guarantee Credit
- Universal Credit

Application forms can either be obtained from the Aberdeenshire Council website or upon written request provided by the appropriate Area Manager. This form will request, any additional documentation which may be required such as accounts, quotes for work etc. Please see [Appendix 4](#) for the appropriate contact details.

3.3: Application Packs

Application Packs have been created for each ward which details what individuals and organisations can apply for in that area.

This will provide clarity for Trustees as well as members of the general public regarding:

- a) whether any funding in their area is available
- b) what charitable purposes are applicable specifically to that area
- c) the maximum amount of funding that can be applied for

3.4: What happens once the application has been submitted?

3.4.1: Application Process

1. Any **applications** made must be directed to the appropriate **Area Manager** in the relevant trust area to which the application relates. For example if an individual resides in Huntly, any application made for trust funding must be submitted to the local council office in Marr for the attention of the Area Manager.

2. Once received the application will be **assessed** by officers from both Legal and Finance to decide whether the applicant is competent, whether the reasons for the funds is compliant with the trust purposes within the trust area, together with what funds if any are available to be awarded.
3. The Area Manager will then write to the applicant to acknowledge receipt of the application and to inform the applicant as to whether the application is eligible for consideration or any reasons why it cannot be competently considered by the Trust. If it is not competent, Local Ward Members will be informed that an application was received, but not progressed and the reasons for this.
4. If the application is competent, a report to the relevant Area Committee, will be prepared by the Area Manager with input from legal and finance, detailing the request and making any appropriate recommendations.
5. A meeting of the Area Committee will then be called and notification of this meeting will be provided to the relevant trustees.
6. The applicant will also be invited to attend the meeting.
7. The application together with any supporting documentation will be considered at the next Area Committee meeting. The application form also contains a section enabling applicants to request the opportunity to speak at the meeting should they so wish. The Committee will decide whether to hear the request at the meeting.
8. Once a decision has been reached, the Area Manager will notify the applicant within four weeks of the area Committee meeting regarding the outcome of their application.
9. Where the application has been unsuccessful, the letter will detail the reasons why the applicant was unsuccessful.
10. If the application has been successful, details of how and when payment will be issued will be stated.

It is anticipated that the whole process from the submission of an application right through to a decision being made by the Trust regarding any successful applications will take **approximately 3 months**. Because of the length of time taken to assess an application received, the Trust should not be relied upon to meet any unexpected shortfalls that are time sensitive.

Where appropriate, the Area Committee may request that where an application has been successful, that the beneficiaries provide a brief report, within an agreed timeframe, which explains how the money has been used, and how the purposes set out in the application are being achieved.

A successful applicant **can reapply no less than 12 months** after the initial application is determined.

3.4.2: Appeals Process

As each application will be thoroughly assessed on its merits not only by the Legal and Finance services and Area Managers but also determined by the Trustees, the trust's decision is final and cannot be appealed.

Appendix 1: Trust Deed Purposes

Aberdeenshire wide purposes:

The following tables show how the various purposes are distributed across Aberdeenshire.

The first table shows that all individuals and groups within Aberdeenshire can apply for funding for war-wounded service personnel in respect of the purposes listed.

This is the only category available for applications across the whole of Aberdeenshire.

Aberdeenshire	
Ward Areas	Applicable purposes under ACT 2
All Wards	Specifically designated for war-wounded service personnel
	<ul style="list-style-type: none"> The prevention or relief of poverty. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Location specific purposes:

The following tables show the purposes designated to specific areas and wards across Aberdeenshire:

Banff and Buchan Area	
Ward Areas	Applicable purposes under ACT2
Ward 1 Banff and District	<ul style="list-style-type: none"> The prevention or relief of poverty. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 2 Troup	<ul style="list-style-type: none"> The prevention or relief of poverty. The advancement of public participation in sport. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage and
Ward 3 Fraserburgh and District	<ul style="list-style-type: none"> The prevention or relief of poverty. The advancement of education. The advancement of health. The advancement of citizenship or community development. The advancement of the arts, heritage, culture or science. The advancement of public participation in sport. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

	<ul style="list-style-type: none"> • The advancement of environmental protection or improvement. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
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Buchan Area	
Ward Areas	Applicable purposes under ACT2
Ward 4 Central Buchan	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 5 Peterhead North and Rattray	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Formartine Area	
Ward Areas	Applicable purposes under ACT2
Ward 7 Turriff and District	<ul style="list-style-type: none"> • The prevention or relief of poverty. • Relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.
Ward 8 Mid-Formartine	<ul style="list-style-type: none"> • The advancement of the arts, heritage, culture or science.

Garioch Area	
Ward Areas	Applicable purposes under ACT2
Ward 10 West Garioch	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.
Ward 11 Inverurie and District	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.
Ward 12 East Garioch	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Kincardine & Mearns Area	
Ward Areas	Applicable purposes under ACT2
Ward 17 North Kincardine	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 18 Stonehaven and Lower Deeside	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The advancement of education. • The advancement of health. • The advancement of citizenship or community development.

	<ul style="list-style-type: none"> • The advancement of the arts, heritage, culture or science. • The advancement of public participation in sport. • The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. • The advancement of environmental protection or improvement. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 19 Mearns	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Marr Area	
Ward Areas	Applicable purposes under ACT2
Ward 14 Huntly, Strathbogie and Howe of Alford	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The advancement of education. • The advancement of health. • The advancement of citizenship or community development. • The advancement of the arts, heritage, culture or science. • The advancement of public participation in sport. • The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. • The advancement of environmental protection or improvement. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 15 Aboyne, Upper Deeside and Donside	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Ward 16 Banchory and Mid-Deeside	<ul style="list-style-type: none"> • The prevention or relief of poverty. • The advancement of the arts, heritage, culture or science. • The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Appendix 2: Conflict of Interest Policy

As a Trustee of ACT2 you are responsible for putting the interests of the charity before your own interests or those of any other person or organisation, which includes those responsible for your appointment. If a situation arises where this cannot be carried out, there may be a conflict of interest.

What is a conflict of interest?

A conflict of interest is any situation where there is a potential for a charity Trustee's personal or business interests, or the interests of someone that you are connected with, to differ from the interests of the charity. In this situation, it may be particularly difficult to make an impartial decision.

There are two main types of conflict of interest that can exist:

1. **Appointment conflict** which refers to a conflict of interest that arises between a charity Trustee and the organisation that appointed them.

For example a contractual relationship between a charity and Aberdeenshire Council, a Councillor who is also a trustee of that charity is placed in a position of conflict between a duty to the charity and your position as a Councillor, whenever the trustees discuss matters relating to that contractual relationship. Both the charity and Aberdeenshire Council have an interest in securing the terms most favourable to themselves.

2. **Personal conflict** which refers to a conflict between your duties as a Trustee and your own personal or business interests.

For example holding a position as a director in an organisation or a member of a committee and so possessing both a non-financial as well as a financial interest in that organization, which then applies for funding from Aberdeenshire Charitable Trusts.

In both these situations, the charity Trustee duties require you to act in the interests of the charity.

It is important that the Trustee take all appropriate steps to manage conflicts of interests, even where there only appears to be a conflict of interest. The Trustee must always act in the best interest of the charity.

The information detailed below provides a step-by-step process that must be applied when conflicts of interests arise.

What steps are to be taken if a conflict of interest arises?

Step 1: Identifying the Conflict of Interest

Trustees should refer to section 11.2 of the Deed of Trust for ACT2 in conjunction with this policy to identify any conflicts of interests. Where it is still unclear whether a conflict of interest exists, please seek appropriate advice. Any conflicts of interest identified by a Trustee must be recorded in the form provided in Appendix 4 and submitted to the Head of Legal and Governance.

The Trust accepts that all the Trustees have registered their interests as councillors in accordance with the Councillors Code of Conduct. The Trust will therefore use this register of interests for the Trust. However, if a change has occurred or if further additions need to be made in your capacity as a Trustee, a new form should be completed and submitted to the Head of Legal and Governance.

All of the Trustees are responsible for ensuring that a review of their interests is carried out on a regular basis.

Step 2: Manage the Conflict of Interest

In circumstances which give rise to the possibility of a conflict of interest between the Trust and another party, the interests of the Trust **must** be before that of the other party in taking decisions as a Trustee. It must be clear to all involved as well as to the wider community that the decision taken was not in any way influenced by the possibility of this conflict of interest. Ensure that any decision is accurately documented and demonstrates a reasoned understanding of why that particular decision was undertaken.

Where there is a conflict of interest and the Trustee is unable to put the interests of the charity first, they must **declare** this interest and **refrain** from participating in any discussion or decisions involving the other Trustee with regard to the matter in question.

Step 3: Record

All conflict must be disclosed

The Trustees must ensure that there is a record of what the conflict was, when it was identified and declared, what was discussed and decided, if the Trustee withdrew from the decision and how the remaining Trustees made a decision in the best interests of the charity.

What should you do if another charity Trustee has a conflict of interest?

All charity Trustees have the legal duty to protect the interests of the charity. This responsibility is not solely restricted to a single individual but rather should be approached collectively to ensure a breach of charity duties does not occur and if it does occur that it is corrected and not repeated. If you are aware of another Trustee who is conflicted, and it is not declared, it is your duty to make this conflict known.

If there is a serious or persistent breach of duty by an individual, the charity Trustee should be removed. If the charity Trustees fail to do so, this could be considered as mismanagement or misconduct in the administration of the charity Trustee. OSCR as the Scottish Charities regulator is required to identify and investigate any apparent misconduct and where appropriate take protective action. OSCR has the power to take action against Trustees, where appropriate.

Appendix 3: Declaration of Interests – Charitable Trustees

NOTICE OF CHARITABLE TRUSTEES INTERESTS

Councillor	
Ward	
Category	Please provide details of the interest and whether it applies to yourself, or where appropriate, connected persons.
Current employment and any previous employment in which you continue to have a financial interest.	
Appointments (voluntary or otherwise) e.g. Trusteeships, directorships, committees, boards etc.	
Membership of any professional bodies, special interest groups or mutual support organisations.	
Investments in unlisted companies, partnerships and other forms of business, major shareholdings and beneficial interests.	
Gifts and hospitality	

To the best of my knowledge, the above information is complete and correct. I undertake to update as necessary the information provided, and to review the accuracy of the information on an annual basis. I give my consent for it to be used for the purposes described in the conflicts of interest policy and for no other purpose.

Signed:

Position:

Date:

Appendix 4: Contact Details



Banff and Buchan Area

Banff and Buchan Area Manager
Area Managers' Office
Town House
34 Low Street
Banff
AB45 1AN

email: banffandbuchanamo@aberdeenshire.gov.uk
telephone: 01261 813300

Buchan Area

Buchan Area Manager
Area Managers' Office
Buchan House
St. Peter Street
Peterhead
AB42 1QF

email: buchan@aberdeenshire.gov.uk
telephone: 01779 483200

Formartine Area

Formartine Area Manager
Area Managers' Office
29 Bridge Street
Ellon
AB41 9AA

email: formartine@aberdeenshire.gov.uk
telephone: 01358 726404

Garioch Area

Garioch Area Manager
Area Managers' Office
Gordon House
Blackhall Road
Inverurie
AB51 3WA

email: garioch@aberdeenshire.gov.uk
telephone: 01467 533200

Kincardine and Mearns Area

Kincardine and Mearns Area Manager
Area Managers' Office
Viewmount
Arduthie Road
Stonehaven
AB39 2DQ

email: kincardine.mearns@aberdeenshire.gov.uk
telephone: 01569 762001

Marr Area

Marr Area Manager
Area Managers' Office
School Road
Alford
AB33 8TY

email: marr@aberdeenshire.gov.uk
telephone: 01975 564801