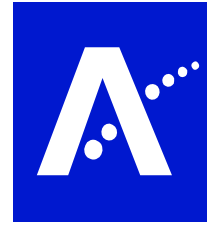


Aberdeenshire
COUNCIL



Mcdonald Public Park Endowment

**Trustees' Annual Report and
Financial Statements**

For The Year Ended:

31 March 2021

Charity no: SC019093

Mcdonald Public Park Endowment

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Mcdonald Public Park Endowment Trustee's Report for the Year Ended 31 March 2021

The Trustee representatives present their report and financial statements of the Mcdonald Public Park Endowment for the year ended 31 March 2021. 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 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

Aberdeenshire Council acts as sole Trustee for the Mcdonald Public Park Endowment and local Councillors, as detailed below 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: Mcdonald Public Park Endowment
Charity No: SC019093

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

Trustee Representatives:

Isobel Davidson (Councillor)	Anne Stirling (Councillor)
Karen Adam (Councillor)	Sandy Duncan (Councillor)
Alastair Forsyth (Councillor)	Jim Gifford (Councillor)
Andrew Hassan (Councillor)	Paul Johnston (Councillor)
Anouk Kloppert (Councillor)	Louise McAllister (Councillor)*
Gillian Owen (Councillor)	Iain Taylor (Councillor)
Richard Thomson*	

*Richard Thomson formally resigned as a councillor on 24 April 2020.
Louise McAllister was elected on 15 October 2020.

Mcdonald Public Park Endowment Trustee's Report for the Year Ended 31 March 2021 (continued)

Reference and administrative information (continued)

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

Independent Auditor: Anne MacDonald, Senior Audit Manager
Audit Scotland
The Annexe
Woodhill House
Westburn Road
Aberdeen
AB16 5GB

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

Structure, Governance and Management

The charity has been set up as a charitable Trust.

No Trust deed is available for this Trust, however terms of the will and minutes from previous County Council and District meetings are held.

All members of the Formartine Area Committee are Trustee Representatives and are responsible for making decisions on the application of funds.

Councillors are currently elected to office every five 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 Mcdonald Public Park Endowment is controlled by elected members of Aberdeenshire Council, these specific provisions are supplemented by general provisions relating to the administration of local authority monies e.g. the duty to obtain best value.

Mcdonald Public Park Endowment Trustee's Report for the Year Ended 31 March 2021 (continued)

Structure, Governance and Management (continued)

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 the Mcdonald Public Park Endowment are delegated by the Trustee representatives to the Head of Finance of the Council.

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 the Mcdonald Public Park Endowment.

The charity funds are invested partly in Aberdeenshire Council's Loans Fund. Investments are governed by Aberdeenshire Council's Treasury Management Strategy.

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 Mcdonald Public Park Endowment was established for the upkeep of Mcdonald Public Park, Ellon and 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.

Mcdonald Public Park Endowment Trustee's Report for the Year Ended 31 March 2021 (continued)

Achievements and Performance

There is little activity in these funds by way of income and reserves. Income received is either voluntary income for donated services or investment income.

In 2020/21 the Trustees agreed to contribute £3,700 towards repair works on the Modley Burn to help prevent flooding in the park.

Reserves

The charity has minimal reserves, therefore minimal investment income is generated annually. The Trustee representatives aim to maintain a consistent level of reserves. The level of reserves held at 31st March 2021 was £8,708, a decrease from £12,361 held at 31st March 2020.

Public Benefit

The Mcdonald Public Park Endowment benefits the users of the Mcdonald Public Park in Ellon, Aberdeenshire.

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

Financial Review

Mcdonald Public Park Endowment funds are invested in Aberdeenshire Council's Loans Fund.

The funds are available to be spent on the upkeep of Mcdonald Public Park.

Plans for Future Years

The Trustee representatives meet on a regular basis to discuss the opportunities for future work to be done to the park. Funds will continue to be held until required by the Park.

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, regulations 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

Mcdonald Public Park Endowment Trustee's Report for the Year Ended 31 March 2021 (continued)

Statement of Responsibilities of the Trustees (continued)

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 UK 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 trust deed. 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 4 November 2021 and signed on their behalf by:

**Isobel Davidson
Councillor
Mcdonald Public Park Endowment**

Independent auditor's report to the trustees of Mcdonald Public Park Endowment and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of Mcdonald Public Park Endowment for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of Responsibilities, the trustees are responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the charity is complying with that framework;
- identifying which laws and regulations are significant in the context of the charity;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of [my/our] auditor's report.

Reporting on other requirements

Statutory other information

The trustees are responsible for the statutory other information in the statement of accounts. The statutory other information comprises the Trustees' Annual Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except to the extent explicitly stated in the following opinion prescribed by the Accounts Commission.

Opinion prescribed by the Accounts Commission

In my opinion, based on the work undertaken in the course of the audit, 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 and that report has been prepared in accordance with the Charities SORP (FRS 102).

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Anne MacDonald CA
Senior Audit Manager
Audit Scotland
Woodhill House Annexe
Westburn Road
Aberdeen
AB16 5GB

4 November 2021

Anne MacDonald (Audit Scotland) is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

**Mcdonald Public Park Endowment
Statement of Financial Activities
for the year ended 31st March 2021**

	Note	2020/21 £	2019/20 £
Income From:			
Donations and legacies	5	1,101	1,092
Investments	6	47	106
Total Income		1,148	1,198
Expenditure On:			
Charitable activities	7	(4,801)	(1,092)
Total Expenditure		(4,801)	(1,092)
Net movement in funds		(3,653)	106
Reconciliation of Funds			
Total funds brought forward		12,361	12,255
Net movement in funds for the year		(3,653)	106
Total funds carried forward		8,708	12,361

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.

**Mcdonald Public Park Endowment
Balance Sheet as at 31st March 2021**

	Note	2020/21 £	2019/20 £
Fixed Assets:			
Tangible		-	-
Investments	9	12,408	12,361
Total Fixed Assets		12,408	12,361
Current Liabilities:			
Creditors falling due within one year	10	(3,700)	-
Net Assets		8,708	12,361
Funds:			
Unrestricted income funds	11	8,708	12,361
Total funds		8,708	12,361

These financial statements of Mcdonald Public Park Endowment (Registered charity no: SC019093) were approved by the Trustee representatives and authorised for issue on 4 November 2021 and signed on their behalf by:

Isobel Davidson
Councillor

**Mcdonald Public Park Endowment
Cashflow Statement as at 31st March 2021**

	Note	2020/21 £	2019/20 £
Net cash flows from operating activities	13	-	-
Cash flows from investing activities			
Interest from investments		47	106
Decrease/(Increase) investment in Council's Loans Fund		(47)	(106)
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at beginning of year		-	-
Cash and cash equivalents at end of year		-	-

Mcdonald Public Park Endowment

Notes to the Financial Statements for the year ended 31st March 2021

1. Accounting Policies

1.1 Charitable Status

The Mcdonald Public Park Endowment has charitable status and is registered with the Office of the Scottish Charity Regulator (OSCR), Charity no: SC019093. 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.

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 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 is classified as unrestricted reserves in accordance with the donors' wishes.

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 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.

Mcdonald Public Park Endowment

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

1.4 Income (continued)

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. The basis on which support costs have been allocated is set out in note 7.

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 Tangible Fixed Assets

McDonald Park was gifted to the Council in 1928 to hold in trust as a pleasure park. The park is a community asset and is valued at historic cost which is nil.

1.8 Investments

Cash held within the investment portfolio is stated at its cash value.

1.9 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.

Mcdonald Public Park Endowment

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 accounting policies above.

3. Trustee & Employee Remuneration and Expenses

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

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. Income from donations and legacies

This income relates to donated services from Aberdeenshire Council. Note 7 sets out the relevant expenditure associated with these donated services. The value of the gift reflects the equivalent economic benefit.

6. Analysis of income from investments

	2020/21	2019/20
	£	£
Interest on investments	<u>47</u>	<u>106</u>
Total	<u>47</u>	<u>106</u>

Mcdonald Public Park Endowment
Notes to the Financial Statements (continued)

7. Analysis of expenditure on charitable activities

	Grant Funding of Activities(see note 8) 2020/21 £	Support Costs (see below) 2020/21 £	Grant Funding of Activities(see note 8) 2019/20 £	Support Costs (see below) 2019/20 £
Recreational activities	<u>3,700</u>	<u>1,101</u>	-	<u>1,092</u>

Support Costs	2020/21	2019/20
	£	£
Administration costs	87	123
Governance costs (Audit Fees)	<u>1,014</u>	<u>969</u>
Total	<u>1,101</u>	<u>1,092</u>

In 2019/20 and 2020/21 the administration charge was a donated service from Aberdeenshire Council.

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.

8. Analysis of expenditure on grants

	2020/21	2019/20
	£	£
Recreational Activities	<u>3,700</u>	-
Total	<u>3,700</u>	-

9. Fixed asset investments

	2020/21	2019/20
	£	£
Other investments (See Note 12)	<u>12,408</u>	<u>12,361</u>
	<u>12,408</u>	<u>12,361</u>

Mcdonald Public Park Endowment
Notes to the Financial Statements (continued)

10. Analysis of Creditors

	2020/21 £000	2019/20 £000
Amounts falling due within one year:		
Modley Burn Repair Work	3,700	-
	3,700	-

11. Movements on funds

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Funds c/fwd £
Unrestricted Funds	12,361	1,148	(4,801)	8,708
Total	12,361	1,148	(4,801)	8,708

12. 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 2021, balances totalling £12,408 (2020: £12,361) were invested in the Council's Loans Fund.

The related party transactions during the year were £1,148 income (2019/20: £1,198), which was loans fund interest and voluntary income for donated services. Expenditure transactions were £4,801 (2019/20: £1,092) which was a grant, donated services of an administration charge and audit fee.

13. Cashflow Statement

Reconciliation of net income to cash generated by operating activities:

	2020/21 £	2019/20 £
Net income for the year	(3,653)	106
Adjustments for:		
Interest receivable	(47)	(106)
Increase/(Decrease) in creditors	3,700	-
Net Cash flow from operating activities	-	-

Mcdonald Public Park Endowment
Notes to the Financial Statements (continued)

14. 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.