



**Scottish Charity No – SC051760**

**Annual Report and Financial Statements  
For the Year Ending 30<sup>th</sup> June 2025**

## **Trustees' Annual Report**

### **For the year ending 30<sup>th</sup> June 2025**

The trustees' have pleasure in presenting their report together with the financial statements for the year ending 30<sup>th</sup> June 2025.

#### **Reference and Administrative Information**

<b>Charity Name:</b>	The Rotary Club of Clydebank SCIO	
<b>Charity No:</b>	SC051760	
<b>Address:</b>	c/o 12 Montrose Drive, Bearsden, Glasgow, G61 3JZ	
<b>Current Trustees:</b>	Colin O'Brien	Club President 2024/25
	Roy Cox OBE	Club Vice-President 2024/25
	David Newton	Club Secretary 2024/25
	Finlay Gorman	Club Treasurer 2024/25
	Norman Macleod	
	James Marshall	

#### **Structure, Governance, and Management**

##### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 26<sup>th</sup> May 2022. Prior to changing its legal form to a SCIO, the charity was an unincorporated association founded on 20<sup>th</sup> November 1968. The assets of the unincorporated association were transferred to the SCIO on the 1<sup>st</sup> July 2022. It has a single tier structure and as such the trustees are members of the charity.

##### **Appointment of Trustees**

The management committee, which normally meets on the last Friday of each month, are the charity's trustees. Membership of the management committee is open to all members of The Rotary Club of Clydebank, but it will always include those members currently holding the offices of President, President Elect (Vice President), Secretary, and Treasurer.

There must be a minimum of four and a maximum of eight trustees.

## Objectives and Activities

### Charitable purposes

The mission of Rotary is to provide service to others, promote integrity, and advance world understanding, goodwill, and peace through our fellowship of business, professional, and community leaders. Rotary's seven areas of focus are as follows:

- Promoting peace. Rotary encourages conversations to foster understanding within and across cultures
- Fighting disease
- Providing clean water, sanitation, and hygiene
- Saving mothers and children
- Supporting education
- Growing local economies
- Protecting the environment

### Activities

Members of The Rotary Club of Clydebank meet at 12:45 every Friday at Clydebank & District Golf Club. Recurring agenda items include:

- providing guest speakers an opportunity to bring to our attention causes that might be worthy of our support
- reviewing applications for support received from various local, national, and international causes
- planning fundraising events

### Financial Review

During the course of the year ending 30<sup>th</sup> June 2025 a total of £7,855.00 was disbursed as charitable donations – see Note 11 on Page 5 for full details.

Our sources of funds are as follows:

- Annual Subscriptions of £120/member, comprising a Rotary Great Britain & Ireland (RGB&I) subscription of £78, a Rotary District 1320 subscription of £26, and £16 retained by the club to offset expenses.
- Ad-hoc donations from members attending the weekly club meeting.
- Fund raising events.
- Grants from Rotary Foundation, matching funds raised by the club for approved projects that meet the charitable objectives of one or more of Rotary's seven area of focus. In the year ending 30<sup>th</sup> June 2025 a District Grant of £695 was received, representing 35% of the donation of £2,000 made to the "Golden Friendships" project. The balance of the project was funded by The Rotary Club of Clydebank.
- Tax recoveries under the Gift Aid and Gift Aid Small Donations Schemes.

### Reserves Policy

The trustees' policy is to retain 3 month's worth of normal running costs in order to meet commitments and cover any unexpected expenditure.

**Statement of Receipts and Payments for the year ended 30 June 2025**

		Unrestricted Funds	Restricted Funds	Year Ended 30/06/2025	Year Ended 30/06/2024
<b>Receipts</b>	<b>Note</b>				
Donations	7	£2,450.90	£1,754.00	£4,204.90	£3,262.42
Grants	8	£250.00	£695.00	£945.00	£1,000.00
Fundraising	9	£0.00	£4,980.00	£4,980.00	£2,835.10
Charitable Activities	10	£2,160.00	£0.00	£2,160.00	£2,110.00
Goodwill compensation from Bank	13	£56.00	£0.00	£56.00	£0.00
Tax Recovered on Gift Aid		£740.47	£0.00	£740.47	£1,136.37
<b>Total Receipts</b>		<b>£5,657.37</b>	<b>£7,429.00</b>	<b>£13,086.37</b>	<b>£10,343.89</b>
<b>Payments</b>					
Donations	11	£3,640.00	£4,215.00	£7,855.00	£5,020.00
Charitable Activities	12	£5,075.14	£0.00	£5,075.14	£4,422.46
Governance Costs		£0.00	£0.00	£0.00	£0.00
Equipment		£0.00	£0.00	£0.00	£0.00
<b>Total Payments</b>		<b>£8,715.14</b>	<b>£4,215.00</b>	<b>£12,930.14</b>	<b>£9,442.46</b>
Receipts O/(U) Payments for the year		(£3,057.77)	£3,214.00	£156.23	£901.43
Transfers between funds		£1,000.00	(£1,000.00)	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(£2,057.77)</b>	<b>£2,214.00</b>	<b>£156.23</b>	<b>£901.43</b>

**Statement of Balances - As at 30 June 2025**

		Unrestricted Funds	Restricted Funds	Total
<b>Bank &amp; Cash Balances</b>	<b>Note</b>			
Balances B/F (01/07/2024)	4	£2,150.02	£1,801.47	£3,951.49
<b>Movement in Year</b>				
Receipts O/(U) Payments		(£2,057.77)	£2,214.00	£156.23
Balances C/F (30/06/2025)		£92.25	£4,015.47	£4,107.72

The accounts were approved by the Trustees on 20/2/2026  
For and on behalf of the Trustees

.....  
David Newton - Secretary

.....  
Finlay Gorman - Treasurer

Independent Examiner's Report is shown on Page 6

**Notes to the accounts for the year ended 30 June 2025 (page 1 of 2)**

**1 Basis of accounting**

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

**2 Trustee Remuneration and Related Third Party Transactions**

Payments to Trustees were limited to direct reimbursement for money expended on goods/services purchased by them on behalf of the Rotary Club of Clydebank SCIO.

**3 Collections for Third Parties**

Club members co-ordinated collections in Clydebank on behalf of the 2024 Poppy Scotland appeal. A total of £3,258.65 was lodged in the No 2 account on various dates between 5th and 27th Nov 2024, and remitted to Poppy Scotland by Cheque No 73 which cleared on 3rd Dec 2024. (The equivalent total in 2023 was £3,909.40) Donations collected by club members outside ASDA Clydebank were consolidated and remitted directly to Poppy Scotland via ASDA, and are not recorded in the Financial Statements for Clydebank Rotary.

**4 Movement In Funds**

	B/F 01/07/2024	Receipts	Payments	Transfers	C/F 30/06/2025
<b>Unrestricted Fund</b>	£2,150.02	£5,657.37	(£8,715.14)	£1,000.00	£92.25
<b>Restricted Fund</b>	£1,801.47	£7,429.00	(£4,215.00)	(£1,000.00)	£4,015.47
<b>Total</b>	<b>£3,951.49</b>	<b>£13,086.37</b>	<b>(£12,930.14)</b>	<b>£0.00</b>	<b>£4,107.72</b>

**5 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

**6 Bank & Cash Balances**

	As at 01/07/2024	As at 30/06/2025
Current A/C No 1 (Virgin Money)	£2,181.90	£1,393.73
Current A/C No 2 (Virgin Money)	£1,769.59	£2,713.99
Cash in Hand	£0.00	£0.00
	<b>£3,951.49</b>	<b>£4,107.72</b>

**7 Donations Received**

	Unrestricted Funds	Restricted Funds	Year Ended 30/06/2025	Year Ended 30/06/2024
Individual members	£2,450.90	£760.00	£3,210.90	£2,682.42
Golf am am	-	£994.00	£994.00	£580.00
	<b>£2,450.90</b>	<b>£1,754.00</b>	<b>£4,204.90</b>	<b>£3,262.42</b>

**8 Grants Received**

	Unrestricted Funds	Restricted Funds	Year Ended 30/06/2025	Year Ended 30/06/2024
D1320 District Grant	-	£695.00	£695.00	£1,000.00
D1230 ad hoc	£250.00	-	£250.00	-
	<b>£250.00</b>	<b>£695.00</b>	<b>£945.00</b>	<b>£1,000.00</b>

**Notes to the accounts for the year ended 30 June 2025 (page 2 of 2)**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Year Ended 30/06/2025</b>	<b>Year Ended 30/06/2024</b>
<b>9 Fund Raising Income</b>				
Golf am am	-	£2,655.00	£2,655.00	£2,135.00
Sponsored walk	-	£600.00	£600.00	-
Social evening	-	-	-	£700.10
Summer BBQ	-	£1,725.00	£1,725.00	-
	<b>£0.00</b>	<b>£4,980.00</b>	<b>£4,980.00</b>	<b>£2,835.10</b>
<b>10 Charitable Activities Income</b>				
Membership Fees	<b>£2,160.00</b>	<b>£0.00</b>	<b>£2,160.00</b>	<b>£2,110.00</b>
<b>11 Donations Paid</b>				
6th Clydebank Scouts	£400.00	-	£400.00	-
Caleb's Trio of Hope	£200.00	-	£200.00	£200.00
Dalmuir Barclay Church Food Pantry	£800.00	-	£800.00	-
Erskine Hospital & Homes	-	£500.00	£500.00	£500.00
Faifley Art Group	£50.00	-	£50.00	£50.00
Flourishing Faifley	£150.00	-	£150.00	-
Golden Friendship	-	£2,000.00	£2,000.00	-
Golf Club Childrens' Party	£100.00	-	£100.00	£150.00
Kilpartick School	£500.00	-	£500.00	-
Mary' Meals	-	£400.00	£400.00	-
RGB&I Kids Out	£400.00	-	£400.00	£400.00
Rotary Foundation - Polio Plus	£200.00	£500.00	£700.00	£450.00
Rotary Foundation - World Fund	-	£315.00	£315.00	£320.00
ShelterBox	£840.00	-	£840.00	-
St Margaret of Scotland Hospice	-	£500.00	£500.00	£500.00
British Heart Foundation	-	-	-	£300.00
Mechanics for Africa	-	-	-	£2,000.00
Mens Shed	-	-	-	£100.00
Young Bankie Of The Year (2023)	-	-	-	£50.00
	<b>£3,640.00</b>	<b>£4,215.00</b>	<b>£7,855.00</b>	<b>£5,020.00</b>
<b>12 Charitable Activities Expenses</b>				
D1230 & RGB&I Fees	£2,227.66	-	£2,227.66	£2,080.00
Golf Am Am expenses	£1,083.89	-	£1,083.89	£1,142.11
Meeting Room Hire	£600.00	-	£600.00	£1,100.00
Club banner, Pennants, leaflets	£322.99	-	£322.99	-
Summer BBQ expenses	£291.72	-	£291.72	-
President's Insignia (23/24 & 24/25)	£109.35	-	£109.35	-
Website	£100.00	-	£100.00	-
Crocus Corms	£87.50	-	£87.50	-
Bank Charges	£52.10	-	£52.10	£44.90
Other misc expenses	£199.93	-	£199.93	£55.45
	<b>£5,075.14</b>	<b>-</b>	<b>£5,075.14</b>	<b>£4,422.46</b>

**13** Compensation payment of £56 credited to No 2 A/C on 14/10/24 by Virgin Money following a complaint

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of ROTARY CLUB OF CLYDEBANK CHARITY SCIO**

I report on the accounts of the charity for the year ended 30th June 2025 which are set out on pages 3 to 5

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination no matter has come to my attention -

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (b) To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation have not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

  
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Date: 19 / 2 /2026

Name: Graham Shankland

Qualification: Retired C.A.

Address: Lower Kilmardiny House, Milngavie Road, Bearsden, G61 3DH