

**EASTWOOD ROTARY CLUB**

**BENEVOLENT FUND**

**(Scottish Charity No. SCO12132**

**TRUSTEES' REPORT AND ACCOUNTS**

**Year Ended 30<sup>th</sup> June 2025**

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## BENEVOLENT FUND

(Scottish Charity No. SCO12132)

TRUSTEES' REPORT AND ACCOUNTS - Year Ended 30<sup>th</sup> June 2025

## TRUSTEES' REPORT

**Legislative and Administrative Arrangements**

The Benevolent Fund is governed by a Trust Deed dated 24<sup>th</sup> February 1977.

The aims and objects of the Benevolent Fund are to apply the funds raised from donations, bequests and any other source to and for the benefit of needy or distressed persons or to or for the benefit of such charitable institutions, societies and objects as the Club from time to time direct. The President, Secretary and Treasurer for the time being of the Rotary Club of Eastwood shall be the Trustees.

**Review of Activities**

Funds raised in the year continue to be restricted, reflecting the reduced membership of the Club, which has restricted our ability to carry out fundraising activities. This year our activities were spread over a number of smaller events. We have been directing funds both to local charities and to organisations with a wider appeal. Other donations were directly from members adding to our funds in order that we might continue to support the community. As last year, the Club continues to restrict donations made in line with funds raised. In the year, £2,580 was distributed.

**Reserves**

The total funds represent income earned but not yet utilized in supporting charitable activities. On 30<sup>th</sup> June 2025 these funds were allocated as to unrestricted £7,157 and restricted £1,555, the combined total of the funds makes up the balance in our Bank Account.

**Trustees**

The Trustees during the year ended 30<sup>th</sup> June 2025 were:

Catherine Stewart - President      John Waddell - Secretary



George Brunton - Treasurer

The Trustees appointed with effect from 1<sup>st</sup> July 2025 are:

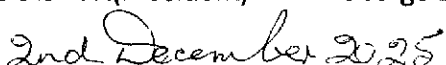
Hari Avinash - President      Gail Savage - Secretary

George Brunton - Treasurer

**Declaration:** The following Trustees declare that they have approved the above Report:

x       x 

Catherine Stewart (President)      George Brunton (Treasurer)

Date: 

**Year Ended 30th June 2025**

**Receipts and Payments Account**

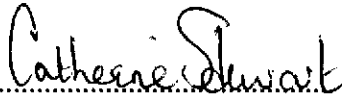
	Notes	2025		Total	Funds Last Period		2024
		Unrestricted Funds	Restricted Funds		Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Receipts							
From Fund-raising activities	1	2,363	0	2,363	2,381	0	2,381
Rotary - District Grant		0	0	0	1,000	0	1,000
<b>Total Receipts</b>		<b>2,363</b>	<b>0</b>	<b>2,363</b>	<b>3,381</b>	<b>0</b>	<b>3,381</b>
Payments							
Donations	2	2580	0	2580	3064	0	3064
<b>Total Payments</b>		<b>2,580</b>	<b>0</b>	<b>2,580</b>	<b>3,064</b>	<b>0</b>	<b>3,064</b>
<b>Net (payments) receipts</b>		<b>(217)</b>	<b>0</b>	<b>(217)</b>	<b>317</b>	<b>0</b>	<b>317</b>

Year Ended 30th June 2025

Statement of Balances

	Unrestricted Funds	Restricted Funds	Total	Funds Last Period		2024
				Unrestricted	Restricted	Total
				Funds	Funds	Total
	£	£	£	£	£	£
<b>Cash Funds</b>						
Brought forward at beginning of year	7,374	1,555	8,929	7,057	1,555	8,612
Surplus/ ( Deficit) for year shown on receipts and payments account	(217)	0	(217)	317	0	317
	<u>7,157</u>	<u>1,555</u>	<u>8,712</u>	<u>7,374</u>	<u>1,555</u>	<u>8,929</u>
<b>Represented By:</b>						
Bank of Scotland Treasurer's Account	7,157	1,555	8,712	7,374	1,555	8,929
Amount owing by/(to) General Fund	0	0	0	0	0	0
	<u>7,157</u>	<u>1,555</u>	<u>8,712</u>	<u>7,374</u>	<u>1,555</u>	<u>8,929</u>

The Accounts were approved on 2/12/25 (Date).

  
 Catherine Stewart ( President)

  
 George Brunton ( Treasurer)

**Year Ended 30th June 2025**

**Notes to the Accounts**

	Unrestricted			Restricted			Funds Last Period		2024
	Funds	Funds	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£	£	£	£
<b>1. Receipts - Fund-raising Activities</b>									
Christmas Event	423	0	423	1,200	0	1,200			
Percy Pig	616	0	616	729	0	729			
Christmas Night	165	0	165	324	0	324			
Regular dinner collections	305	0	305	128	0	128			
Eyemouth Rotary donation	50	0	50	0	0	0			
Mexican Night	374	0	374	0	0	0			
Lend With care	170	0	170	0	0	0			
NSPCC - Member's Donation	260	0	260	0	0	0			
	<b>2,363</b>	<b>0</b>	<b>2,363</b>	<b>2,381</b>	<b>0</b>	<b>2,381</b>			
<b>2. Payments - for fund-raising activities</b>									
NSPCC	460	0	460	0	0	0			
Ukranian Centre	250	0	250	0	0	0			
Prince & Princess of Wales Hospice	500	0	500	0	0	0			
Leprosy Mission	200	0	200	0	0	0			
Playlist For Life	500	0	500	0	0	0			
Lend With Care	420	0	420	0	0	0			
Malawi Fruits	250	0	250	0	0	0			
Ukraine Refugees	0	0	0	2,000	0	2,000			
Southside Guide Dogs	0	0	0	600	0	600			
Let Us Shine	0	0	0	330	0	330			
Rotary Foundation UK	0	0	0	134	0	134			
	<b>2,580</b>	<b>0</b>	<b>2,580</b>	<b>3,064</b>	<b>0</b>	<b>3,064</b>			

**BENEVOLENT FUND (Scottish Charity No. SCO12132)**

**Independent Examiner's Report to the Trustees of the Eastwood Rotary Club Benevolent Fund.**

I report on the Accounts of the charity for the year ended 30<sup>th</sup> June 2025 which are set out on pages 2 to 4.

**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. The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44(1) of the Act and to state whether any 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 Charities Accounts (Scotland) Regulations 2006. 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 explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of 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:
  - To keep accounting records in accordance 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
  - To prepare accounts which accord with accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

NAME: *Iain J Smith* I. J. SMITH

RELEVANT PROFESSIONAL QUALIFICATION: Chartered Accountant

ADDRESS: *8 CAMSTRADDEN DRIVE WEST  
BEARSDEN, GLASGOW, G61 4AJ*

DATE: *3 MARCH 2025*