

Charity No. SC033259

Rotary Club of Forfar Charitable Trust

**Report and Accounts
for the year ended 30 June 2025**

Rotary Club of Forfar Charitable Trust
Report of the Trustees for the year ended 30 June 2025

The Trustees have pleasure in presenting their report and financial statements for the year ended 30 June 2025. The report is prepared in accordance with the Constitution and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Details of Trust

Scottish Charity Number SC033259

Trust Purpose

To relieve the poor and needy by supporting other charitable purposes, institutions, societies, other objects as the Trustees and Members of The Rotary Club of Forfar, in a duly constituted meeting consider appropriate.

Governing Document

Deed or Declaration of Trust dated 9 April 2002

Trustees

- Scott Ballantyne/President (re-appointed 01/07/24)
- Ken Stewart/Secretary (re-appointed 01/07/24)
- Lindsay Carr/Treasurer/Appointed 01/07/24/Resigned 14/08/24
- Adrian White Treasurer (appointed 14/08/24)
- Douglas McFarlane/Treasurer (resigned 01/07/24)

Contact Address

S Ballantyne, 10 Turfbeg Road, Forfar, Angus, DD8 3LT

Recruitment and Appointment of Trustees

Trustees are Office Bearers of the Rotary Club of Forfar. The Office Bearers are appointed by members at our Annual General Meeting.

Activities and Achievements

The Club's Santa Sleigh activity took place in late November and into December 2024 and successfully raised £9,152. The Club donated £5,800 to 20 local organisations that had provided volunteers to assist with the collections. £1,250 was donated to local needful causes.

The Club's Strathmore Car Tour took place once again in June 2025. Including late contributions from the June 2024 Tour, £10,626 was received from participants. After associated expenses were deducted, £7,186 was donated to the charity "Children's Hospices Across Scotland".

The Strathmore Vintage Vehicle Club (SVVC) donated £2,050 to the RCoFCT after Club members, with relatives and friends, assisted SVVC with manning ticket booths at their 2024 Glamis Transport Extravaganza.

Activities and Achievements (Cont.)

Skiff Project

In 2021 the Charitable Trust received donations from members of a bereaved family to commemorate the memory of their lost relative. After discussion with representatives of the donor family, in October 2021, the Club, in conjunction with the Forfar Sailing Club (FSC) had embarked on the construction of a St Ayles Skiff for use, via the offices of FSC, by members of the local community.

On its completion in November 2022 the 1st skiff, named "Greg Luckhurst", was transferred into the custodianship of FSC. Its use has been promoted within the local community and has resulted in a significant increase in FSC membership. The offer of experience trips has been widely taken up and approximately 50 new skiff-rowers have formed a very active section of FSC.

A second skiff, named "Mary Campbell", was constructed and it was launched onto Forfar Loch in August 2023.

The skiff project has created an outstanding addition to activities on Forfar Loch and the project has proved to be a remarkable success by achieving its original objective to develop local participation in a new, beneficial activity.

The organisation with custodian responsibility for the two skiffs is Forfar Sailing Club which has a priority need to maintain the vessels in good condition. The remaining skiff funds have now been donated to FSC. The donation is to be used to develop a facility to shelter and protect them against adverse weather.

The Club have continued to maintain and develop the Club's relationships with the local academy and the local primary schools. Pupil attainment prizes have been donated to the academy and town's three primary schools.

Trustees Remuneration and Expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

There is a deficit for the year of £7,417, leaving total reserves at the year-end of £12,229. Total reserves are made up of £6,986 of restricted reserves and £5,243 of general reserves. The Trustees consider the general reserves of £5,243 will enable the trust to continue for the forthcoming year.

Organisational Structure

The Fund is managed by the Trustees for the time being under the Law of Scotland. The Trustees, at the date of this report and throughout the period, are shown on page one. In terms of the Founding Document, they have made the following appointments:

Bankers	Bank of Scotland 72 West High Street Forfar DD8 1BJ
Independent Examiner	Verna Stewart FCCA 1 Beechwood Crescent, Kirriemuir, Angus DD8 5EE

Review of financial position and developments during the year

During this financial year, with revenue of £24,954 received and total expenditure of £32,371 spent, there was an overall deficit of £7,417.

Plans for the Future Period

The Club intends to continue in 2025 – 2026 with its three main fundraising activities – Supporting SVVC by manning entrance ticket booths at the Strathmore Vintage Vehicle Club's Transport Extravaganza – the Santa Sleigh – the Classic Car Tour.

Investment Policy

In accordance with the constitution, the trustees have the power to invest the monies of the trust not immediately required for the said objectives in such investments, for the time being authorised by the law for investment of trust monies.

Connected bodies

Rotary Club of Forfar.

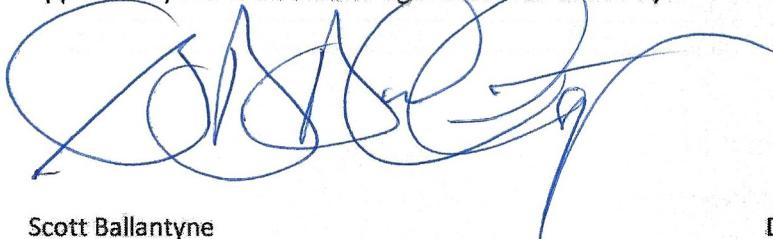
Statement of Responsibility of the Trustees

Law applicable to charities in Scotland requires the Trustees to prepare the accounts for each financial period which give a fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity, and which enable them to ensure that accounts comply with applicable law and the 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.

Approved by the Trustees and signed on their behalf by:



Scott Ballantyne
Trustee/President

Date: 10 June 2026

Rotary Club of Forfar Charitable Trust Fund
Independent Examiner's Report to the Trustees for the year ended 30 June 2025

I report on the accounts of the charity for the year ended 30 June 2025 set out on pages six to twelve.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) and (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1) (c) of the Act and state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was 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 those records. It also includes consideration of any unusual items of disclosures in the Accounts and seeking explanation 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:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Verna Stewart FCCA

1 Beechwood Crescent,
Kirriemuir,
Angus
DD8 5EE

Independent Examiner

Date: 11 June 2026

Rotary Club of Forfar Charitable Trust
Statement of financial Activities (including Income and Expenditure Account)
for the year ended 30 June 2025

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
				2025	2024
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Activities for generating income	2	10,626	14,328	24,954	20,553
		<u>10,626</u>	<u>14,328</u>	<u>24,954</u>	<u>20,553</u>
Total incoming resources					
Resources expended					
Charitable activities	3	19,469	12,902	32,371	27,260
Total resources expended		<u>19,469</u>	<u>12,902</u>	<u>32,371</u>	<u>27,260</u>
Net movement in funds		(8,843)	1,426	(7,417)	(6,707)
Transfer between funds		<u>(8,843)</u>	<u>1,426</u>	<u>(7,417)</u>	<u>(6,707)</u>
Total funds brought forward		15,829	3,817	19,646	26,353
Total funds carried forward		<u>6,986</u>	<u>5,243</u>	<u>12,229</u>	<u>19,646</u>

Rotary Club of Forfar Charitable Trust
Statement of Balances as at 30 June 2025

Charity No. SC033259

	Note	2025	2024
		£	£
Current assets			
Cash in Bank and in Hand - 30.06.24		19,646	26,353
(Deficit)/Surplus for year		<u>(7,417)</u>	<u>- 6,707</u>
Cash in Bank and in Hand - 30.06.25		<u>12,229</u>	<u>19,646</u>

Represented by:

Accumulated Funds:-

General Funds	4	5,243	3,817
Restricted Funds	4	6,986	15,829
		<u>12,229</u>	<u>19,646</u>

Signed:



Date:

10/6/26.

Adrian White
Trustee

Notes to the accounts:

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the organisation and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the accounts.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Rotary Club of Forfar Charitable Trust
Notes to the accounts
for the year ended 30 June 2025

2 Activities for generating funds

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
			2025	2024
	£	£	£	£
Classic Car Tour Donations	10,626	-	10,626	8,009
Strathmore Vintage Vehicle Club - gate manning	-	2,050	2,050	2,000
Members RF Donations	-	1,005	1,005	725
Santa Sleigh nights/Collection tins	-	9,152	9,152	8,892
Other donations	-	130	130	98
Members Shelterbox Trust	-	385	385	590
Members PSQ Event	-	-	-	240
Carol Service	-	1,606	1,606	-
	10,626	14,328	24,954	20,553

Rotary Club of Forfar Charitable Trust
Notes to the accounts
for the year ended 30 June 2025

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
			2025	2024
	£	£	£	£
3 Charitable activities				
Cost of generating funds				
	-	-	-	-
Direct costs				
	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
			2025	2024
	£	£	£	£
Car Tour	797	-	797	1,612
School prizes	-	60	60	60
Santa Sleigh expenses	-	147	147	160
Quiz/club prizes	-	-	-	66
Vouchers for RYLA Candidates	-	-	-	750
PSQ Prizes and refreshments	-	100	100	340
Skiff 1 costs	-	-	-	494
Skiff 2 costs	-	-	-	2,718
	797	307	1,104	6,200

Rotary Club of Forfar Charitable Trust
Notes to the accounts
For the year ended 30 June 2025

Charitable activities (cont)		Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
3	Donations				
	Forfar Action Network		300	300	355
	Forfar United Junior Football Club		300	300	300
	Kanzen Karate		300	300	300
	Forfar Sailing Club		300	300	300
	Forfar & District Pipe Band		300	300	300
	Rotary Foundation		1,035	1,035	1,035
	Strathmore Rugby Club		300	300	300
	Gallowshade Community Links		300	300	300
	Stepping Stones Playgroup		300	300	300
	Lowson Memorial Parish Church (Lowson Tots Toddler Group)		300	300	300
	Mother Goose Playgroup		300	300	300
	Aberlemno Primary School Parent Council		300	300	300
	Whitehills Fundraising Group		300	300	300
	Strathmore Primary School Parent Council		300	300	500
	Inverarity Primary School Parent Council		300	300	300
	Forfar Athletic Community Football Club		300	300	300
	Langlands Primary School Parent Council		300	300	300
	Shelterbox Trust		700	700	590
	2nd Forfar Rainbows		300	300	300
	West End Football/Social Club		300	300	300
	Salvation Army Bellshill		500	500	250
	Chas	7,186	-	7,186	8,757
	2nd Forfar Ranger Unit		200	200	100
	Lochside Connections		500	500	500
	Lowson Memorial Church		500	500	350
	Donation of Skiffs	11,486	-	11,486	-
	J McClusky - Computer Den Project		450	450	-
	Blood Bikes Charity		200	200	-
	Scottish Fire and Rescue		460	460	-
	Zoe Potter		200	200	-
	Adoption and Fostering		250	250	-
	Kingsmuir Hall for Defib		100	100	-
	Race for Life		250	250	-
	Shelterbox Trust International		700	700	-
	SCAA		500	500	-
	Lowson Memorial - Anchorage		650	650	-
	3rd Forfar Scout Group		-	-	250
	Maggie's Centre		-	-	500
	Whitehills Primary School fund		-	-	250
	Kennedy Care Group Comfort Funds		-	-	240
	Langlands Primary School		-	-	250
	Lilybank Resource Centre Comfort Fund		-	-	120
	Dundee and Angus Foodbank		-	-	150
	St Davids Care Home Comfort Fund		-	-	120
	Forfar in Flower		-	-	185
	Benholm Care Home Comfort Fund		-	-	120
	Ryfa Insurance Premium		-	-	28
	Gables Residents Comfort Fund		-	-	120
	Strathmore Primary School Head Teacher Disc Fund		-	-	250
	Forfar Musical Society		-	-	300
	Thursday Club Catering		-	-	240
	Tayside Symphony Orchestra		-	-	200
	Tayside & Strathearn Help for the Ukraine		-	-	250
	Rescobie Loch Improvement Association		-	-	250
		18,672	12,595	31,267	21,060
	Direct costs	797	307	1,104	6,200
	Total costs of charitable activities	19,469	12,902	32,371	27,260

Rotary Club of Forfar Charitable Trust
Notes to the accounts
For the year ended 30 June 2025

3 Charitable activities (cont)

No Trustee received any remuneration or reimbursement of expenses during the year.

4 Analysis of Movement in Funds

General and designated funds are unrestricted

General funds

	2025 £	2024 £
Brought forward	3,817	4,952
Transferred to Restricted Funds	-	-
Movement in year	1,426	(1,135)
Carried forward	<u>5,243</u>	<u>3,817</u>

Restricted Funds

Brought forward	15,829	21,401
Transferred from General Funds	-	-
Movement in year	(8,843)	(5,572)
Carried forward	<u>6,986</u>	<u>15,829</u>

Breakdown of restricted funds

	At 01 July 2024 £	Incoming resources £	Transfers in/(Out)	Outgoing resources £	At 30 June 2025 £
Classic Car	4,343	10,626		(7,983)	6,986
Skiff 1	6,363	-		(6,363)	-
Skiff 2	5,123	-		(5,123)	-
	<u>15,829</u>	<u>10,626</u>	-	<u>(19,469)</u>	<u>6,986</u>

5 Analysis of Net Assets between Funds

	Restricted £	Unrestricted £	Total £
Cash and bank accounts	6,986	5,243	12,229
	<u>6,986</u>	<u>5,243</u>	<u>12,229</u>