

Charity Registration Number: SC022766

Rotary Club of Pitlochry Charitable Trust

Unaudited Financial Statements

For the year ended

30 June 2025

Rotary Club of Pitlochry Charitable Trust (SC022766)
Trustees' Annual Report
Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name	Rotary Club of Pitlochry Charitable Trust
Charity registration number	SC022766
Principal office	Clach na faire Lettoch Road Pitlochry Perthshire PH16 5AZ

The trustees

Alan Norris (President)
Ian Moyes (Secretary)
John Uytman (Treasurer)

Structure, governance and management

Constitution and governing document

Rotary Club of Pitlochry is a member club of Rotary International of Great Britain and Ireland, whose constitution we adopted.

Rotary International's purpose is to:

- (a) support clubs and districts in their pursuit of programs and activities that promote the object of Rotary; and
- (b) encourage, promote, extend, and supervise Rotary throughout the world.

Trustee recruitment and appointment

Trustees are elected annually from among club members.

Objectives and activities

Charitable purposes

The Object of Rotary is to encourage and foster the ideal of service as a basis of worthy enterprise and, in particular, to encourage and foster:

1. the development of acquaintance as an opportunity for service;
2. high ethical standards in business and professions, the recognition of the worthiness of all useful occupations and the dignifying of each Rotarian's occupation as an opportunity to serve society;
3. the application of the ideal of service in each Rotarian's personal, business, and community life;
4. the advancement of international understanding, goodwill, and peace through a world fellowship of business and professional persons united in the ideal of service.

In furthering the aims and objectives of Rotary, the Club Council meets monthly on the first Tuesday of each month with all Members meeting on all other Tuesdays, either at lunchtime or evening in Fishers Hotel, Pitlochry. Projects to raise funds and to disburse funds and assist those in need within the local and international community are raised and discussed.

Rotary Club of Pitlochry Charitable Trust (SC022766)
Trustees' Annual Report (continued)
Year ended 30 June 2025

The club currently has 20 members and we continue to promote ourselves to encourage new members.

Achievements and performance

Our fundraising activities were significantly enhanced this year by the gift of over 500 books – 'Pitlochry – The People and the Place' – beautifully designed and created by Pitlochry Life. We were able to sell these wonderful books to raise funds for charity.

In addition to the above, funds were raised from the production and sale of our calendars, production of the programme for the local football tournament along with assisting with the car parking for this. Our annual Duck Race, aided by the local shops helping with the Find the Duck quiz, assisting at the Highland Games and New Year Street Party were amongst some of the other activities we undertook.

We were able to assist more organisations this year because of the generosity of Pitlochry Life. These included The Scottish Air Ambulance, medals for the Highland Games, The Local Path Group, Shelterbox, CHAS, The Happy Highlander, James Court Comfort Fund, Christians Against Poverty, the local Foodbank (now The Storehouse Foodbank), Pitlochry in Bloom and Wateraid. In addition, we supported a STEM project for Balfour High School and assisted with a trip for The Moulin Coffee Morning attendees to The Japanese Garden and a trip for our Senior Citizens to the Fortingall Art Exhibition.

We also continue to promote sales of our local quiz sheet, created annually by one of our members, to raise funds for End Polio Now.

Financial Review

There was a surplus for the year of £4,778 (2024: deficit £5,309) which brought our closing funds up to £8,669 (2024: £3,891). These include unrestricted funds of £8,026 (2024: £3,248).

Income was a total of £17,236 (2024: £12,788) and again largely from fundraising events, which brought in £16,389 (2024: £11,565). The balance of income was comprised of donations.

Payments amounted to £12,458 for the year (2024: £18,097). These were comprised largely of donations at £11,068 (2024: £10,627) and expenditure on fundraising events at £1,034 (2024: £7,234). These payments are detailed in the Receipts and Payments Account on page 4,

Our reserves policy is to hold in the region of £5,000, which the trustees believe is sufficient to meet any unexpected liabilities which could arise as well as normal running expenses.

Restricted funds have been created to hold funds collected for various charitable projects. Details of movements on the various restricted funds can be found in the respective note to the financial statements.

Approved by the trustees and signed on their behalf by:

Alan Norris



Date

1.5.26

Rotary Club of Pitlochry Charitable Trust (SC022766)

**Independent Examiner's Report to the Trustees of Rotary Club of Pitlochry Charitable Trust
Year ended 30 June 2025**

I report on the financial statements for the year ended 30 June 2025, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements 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 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with the 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 those 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

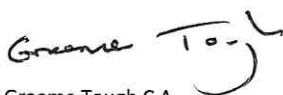
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- 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, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 9 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



Graeme Tough C A
Independent examiner

26 Bonnethill Road
Pitlochry
Perthshire
PH16 5BS

Date 17/07/2026

Rotary Club of Pitlochry Charitable Trust (SC022766)
Receipts and Payments Account and Statement of Balances
Year ended 30 June 2025

	Unrestricted Funds	Restricted Funds	Total funds current period	Total funds last period
	£	£	£	£
Receipts				
Donations				
End Polio Now		87	87	
Shelter Box				350
Mary's Meals				270
Other charitable donations	200		200	50
General donations	560		560	303
subtotal			847	973
Fundraising activities				
Golf club bucket	371		371	331
End Polio Now		658	658	814
Mary's Meals		480	480	
Calendars	4,802		4,802	2,325
Books	5,120		5,120	
Ceilidh				4,391
Football Gala	2,550		2,550	3,551
Duck race	1,088		1,088	
Pasadena Roof Orchestra	529		529	
Other activities	791		791	153
subtotal			16,389	11,565
Other income				
Sundry income				250
subtotal				250
Total receipts	16,011	1,225	17,236	12,788
Payments				
Donations				
End Polio Now		745	745	1,467
Rotary Foundation				
Food bank	3,600		3,600	3,550
Shelter Box	590		590	1,180
Balfron High School	250		250	
Mary's Meals		480	480	270
Macmillan Cancer Care				
Pegasus Vaulting Group	500		500	1,500
Pitlochry in Bloom	700		700	750
Animals Matter				515
Social Flock				500
Christians Against Poverty	300		300	210
Molly Macleod: funding trip to Tanzania with Medical Services Learning				500
Pitlochry Paths Group	500		500	200
WaterAid	340		340	
CHAS Childrens' Hospice	200		200	
Happy Highlanders	200		200	
James Court Comforts	500		500	
Pitlochry Highland Games	633		633	
Scotland's Charity Air Ambulance	1,000		1,000	
Moulin Coffee Morning	300		300	
Other charitable donations (per analysis)	230		230	-15
subtotal			11,068	10,627
Fundraising expenses				
Golf club bucket				330
Football Gala	321		321	649
Ceilidh				3,690
Dinner Dance deposit	150		150	
Duck race	324		324	
Pasadena Roof Orchestra	79		79	

Rotary Club of Pitlochry Charitable Trust (SC022766)
Receipts and Payments Account and Statement of Balances (continued)
Year ended 30 June 2025

	Unrestricted Funds £	Restricted Funds £	Total funds current period £	Total funds last period £
Calendar production and packaging	11		11	1,985
Books postage	20		20	
Other fundraising	129		129	580
subtotal			1,034	7,234
Other charitable activities				
Other (per analysis)	120		120	
Misc expenditure (per analysis)	20		20	20
subtotal			140	20
Governance costs				
Accountancy	216		216	216
subtotal			216	216
Total payments	11,233	1,225	12,458	18,097
Transfers between funds				
Surplus/(Deficit) for year	4,778	0	4,778	-5,309

Statement of balances

Opening bank & cash balances	£	3,064
Surplus/(deficit) for year		4,778
Closing bank and cash balances		7,842

Statement of other assets

Purchase Date	Unrestricted Funds £	Restricted Funds £	Total funds current period £	Total funds last period £
09/11/19 Gazebo	827		827	827

Trustees' remuneration and expenses

No remuneration has been paid to any trustee during the year (2024: nil).

Expenses of £226 were reimbursed to one trustee during the year for fundraising expenses (2024: nil). A liability of £288 remains payable for the balance of fundraising expenditure incurred by this trustee.

Funds movements

	Balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Balances carried forward £
Unrestricted funds	3,248	16,011	-11,233		8,026
End Polio Now		745	-745		0
Nepal Rebuilding	454				454
Mary's Meals		480	-480		0
Foundation	189				189
	3,891	17,236	-12,458	0	8,669

Approved by the trustees and signed on their behalf by:

John Watt



Date

29/06/2026

Rotary Club of Pitlochry Charitable Trust (SC022766)
Analyses of Expenditure
Year ended 30 June 2025

Other Donations	£	Other charitable activities: Other	£
Alan Norris - wreath	45	Catering at art exhibition	<u>120</u>
Parkrun	50		
Pitlochry Festival Theatre Tuesday trip	135	Miscellaneous Expenditure	£
	<u>230</u>		
		Accounting software subscription (50%)	<u>20</u>