

# **Rotary Club of Portlethen & District Charitable Trust - SC038011**

## **Report of the Trustees for the Year ended 30 June 2024**

**Appendix 1**

***Registered Charity Number SC038011***

**Current Trustees**



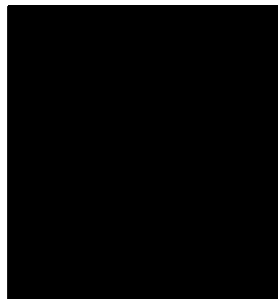
**Registered Charity Number**

SC038011

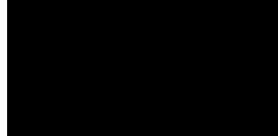
**Date of approval of Charitable Status**

27 March 2007

**Principal Contact Address**



**Independent Examiner**



**Bankers**

Bank of Scotland  
Ellon Road  
Bridge of Don  
Aberdeen  
AB23 8BY

# Rotary Club of Portlethen & District Charitable Trust - SC038011

## Report of the Trustees for the Year ended 30 June 2024

### Appendix 1

Registered Charity Number SC038011

The Trustees present their report together with the financial statements for the year ended 30 June 2024

### **Principal Activities**

The trust's principal activities are the relief of poverty and advancement of education in developing countries; the advancement of health, community development; and the relief of those in need, by reason of age, ill health, disability, financial hardship or other disadvantage. The organisation makes grants and donations to organisations and to individuals who further these aims.

Its membership comprises Rotarians who provide their time voluntarily in the pursuance of the trust's objectives and perform their duties within the rules attributable to trustees of charitable organisations.

### **Trustees**



### **Trustees' Responsibilities**

Scottish Charity regulations requires that the trustees remain responsible for the governance of the charity. They need to ensure that the charity is administered effectively, and is able to account for its activities and outcomes both to the Office of the Scottish Charity Regulator (OSCR) and to the public.

The trustees have also to ensure that proper accounting records are kept and prepare an annual statement of accounts including a report on the charity's activities. As the charity's income is less than £250,000, the accounts can be prepared on a receipts and payments basis. After having these independently examined, it must send a copy of the statement of account to OSCR.

The duties of charity trustees are fully explained in guidance provided by OSCR which is available on their website, viz. [www.oscr.org.uk](http://www.oscr.org.uk).

### **Trustees' Report for the Year ended 30 June 2024**

The accounts for the year ended 30 June 2024 are attached. Highlights for the year are as follows:-

Gross Income for the year, shown on the first page of the accounts, rose from £21,315 to £33,106 mainly due to increased sponsorship and extra fund raising activities after the pandemic. There was an increase in unrestricted fund raising activities as local fetes and galas resumed. Members also increased sponsorship activities.

Youth competitions were held during the year to raise awareness of Rotary aims and objectives at an early age, to encourage and develop skills and to promote opportunities for young people.

The restricted fund mainly relates to our work with the Bubaare school project and the Amazing Love School building project also in Uganda. The school activities in Uganda were also reduced after the Ugandan Government closed schools for a considerable time in order to fight the Ebola outbreak after the Coronavirus Pandemic affect started to ease. Gift Aid augments the Donations received. We continue to be a conduit for the activities of the Budge Foundation carried out also in Southern Uganda.

### **Signed on behalf of the Trustees**



Treasurer & Past President

28 March 2025



## Rotary Club of Portlethen &amp; District Charitable Trust

SC038011

Receipts and payments accounts						
For the period from				to		
	01	July	2023		30	June 2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	397	3,285			3,682	3,684
HMRC Gift Aid	60	731			791	1,104
Grants		21,000			21,000	11,000
Membership fees	1,370				1,370	1,070
Receipts from fundraising activities	3,564				3,564	3,495
Gross receipts from other charitable activities	2,624				2,624	933
Bank interest		75			75	29
					-	
<b>A1 Sub total</b>	<b>8,015</b>	<b>25,091</b>	<b>-</b>	<b>-</b>	<b>33,106</b>	<b>21,315</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8,015</b>	<b>25,091</b>	<b>-</b>	<b>-</b>	<b>33,106</b>	<b>21,315</b>
<b>A3 Payments</b>						
Grants and donations	650	25,500			26,150	19,037
RI/District Membership fees	924				924	787
Expenses for fundraising activities	961				961	522
Payments relating directly to charitable activities	4,576	45			4,621	4,655
					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>7,111</b>	<b>25,545</b>	<b>-</b>	<b>-</b>	<b>32,656</b>	<b>25,001</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,111</b>	<b>25,545</b>	<b>-</b>	<b>-</b>	<b>32,656</b>	<b>25,001</b>
<b>Net receipts / (payments)</b>	<b>904</b>	<b>(454)</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>(3,686)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>904</b>	<b>(454)</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>(3,686)</b>



## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,173	7,753			8,926	12,612
	Surplus / (deficit) shown on receipts and payments account	904	(454)			450	(3,686)
						-	
						-	
	Cash and bank balances at end of year	2,077	7,299	-	-	9,376	8,926
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
B2 Investments					
		Total		-	-

Categories	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
B3 Other assets						
		Total		-	-	-

Categories	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
B4 Liabilities	RFUK - Designated donation		Unrestricted	300	
		Total		300	-

Categories	Details	Fund to which liability relates		Amount due (estimate)	Last year
				to nearest £	to nearest £
B5 Contingent liabilities					
		Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval

		28/3/25



## Rotary Club of Portlethen &amp; District Charitable Trust

SC038011

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

## Bubaare

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	397				397	80
Donations - Bubaare		3,285			3,285	3,600
HMRC Gift Aid & GASDS	60	731			791	1,104
Copper Kettle					-	4
<b>Total</b>	<b>457</b>	<b>4,016</b>	<b>-</b>	<b>-</b>	<b>4,473</b>	<b>4,788</b>
	reference	reference	-	-	reference	reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Budge Foundation		21,000	21,000	11,000
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>	<b>11,000</b>
	reference	reference	reference	reference

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
30th Charter lunch ticket sales	1,020				1,020	
Functions/Collections	1,529				1,529	933
Sundry income RYLA meal exp (£60) & DA refund	75				75	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>2,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,624</b>	<b>933</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
RYLA Camp	936				936	1,532
Young Writer - prizes & trophies	60				60	220
Primary School Quiz	383				383	446
Young Chef costs	168				168	172
Young Photographer costs					-	45
Young Musician costs					-	10
Purple Crocus Corms	175				175	195
30th Charter lunch costs	1,062				1,062	
Function costs	1,427				1,427	1,308
Bank charges - Kabale		45			45	60
Zoom licence	115				115	115
Conference costs	87				87	201
Community Champion Trophy					-	101
RGUK Foundation					-	250
Sundry costs	163				163	
					-	
					-	
<b>Total</b>	<b>4,576</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>4,621</b>	<b>4,655</b>



# APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Rotary Club of Portlethen and District Charitable Trust							
Registered charity number	SC038011							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	July	2023		30	June	2024	
Set out on pages	1 to 2						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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 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) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>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 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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p>							
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>							
	<p>have not been met, or</p>							
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:	<p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>				<p>Date: 29 March 2023</p>			
	<p>Chartered Accountant - ICAS</p>							
	<p></p>							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures