

The Rotary Club of Forres Charitable Trust

Trust No SC000336

Annual Report and Financial Statements

For the year ended 30th June 2025

Trustees Annual Report

For the Year Ended 30 June 2025

The Trustees have pleasure in presenting their report together with the financial statements and the examiner's report for the year ended 30 June 2025.

Reference and Administrative Information

Charity Name

The Rotary Club of Forres Charitable Trust

Charity Number

SC000336

Address

[REDACTED]

Phone: 01309 668002

Mobile: 07766 528631

Email: krmcl@hotmail.com

Trustees

2024 – 2025 Rotary Year

[REDACTED]

2025 – 2026 Rotary Year

[REDACTED]

Structure, Governance and Management

Constitution

The Charity is an unincorporated organisation. It is governed by its constitution which was adopted on 23 December 1985 and last amended on 7th April 1994. The Charity was later granted charitable status by OSCR.

Appointment of Trustees

The Trustees comprise the President, The Secretary and the Treasurer of the Rotary Club of Forres. Each of these positions is elected by the members of the Rotary Club of Forres each Rotary year to serve from 01 July each year to 30 June the following year.

Management

The Trustees, none of whom receive any remuneration, are responsible for the strategic direction of the charity. Where practicable, the members of the Rotary Club of Forres are consulted on operations.

All activities are fully funded by a series of fundraising activities throughout the year.

Objectives and Activities

Charitable Purposes

The Trust defines the purposes as "for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object as the Club shall in duly constituted meeting from time to time direct".

The Trust also manages restricted bequests by David Urquhart and Colin Lipscomb as follows:

██████████ To support 17 to 20 year olds who wish to go on a project in deprived countries to help with their costs.

██████████ The funds may be used for developing the youth of Forres and surrounds within the catchment area of the Rotary Club of Forres, including, but not limited to:

- supporting the development of young people
- providing opportunities for young people
- providing community events for young people
- considering disbursements internationally on an ad hoc basis

Activities

Our activities are always in support of local, national and international causes that meet the charity purpose and Rotary International's 7 Avenues of Focus, namely:

Peace Building & Conflict Prevention

Train adults and young leaders to prevent and mediate conflict

Disease Prevention & Treatment

Educate and equip communities to stop the spread of disease

Water, Sanitation & Hygiene

Support local solutions to bring clean water, sanitation and hygiene

Maternal and Child Health

Expand access to quality care so mothers and their children can live and grow stronger

Basic Education & Literacy

Education drives everything, reduce gender disparity in education

Community Economic Development

Enhance economic and community development and create opportunities for decent and productive work

Supporting the Environment

Tackle environmental issues, using connections to change policy and planning for the future.

Within the above headings, we support the **End Polio Now** global initiative which was started as a Rotary activity in the mid 1980s. The global cases of wild polio have been reduced by over 99.9% and it is now endemic in only two countries.

Ending Polio Forever



After 40 years we are in sight of eradicating this disease forever

Financial Review

Our funding is supported through various channels including:

- Legacies
- Fundraising at events arranged directly by Rotary or in support of other community activities
- Donations

In addition to the two bequests mentioned above, some activities have restricted accounts along with our general charity account. Our restricted accounts are:

- Trishaw – providing locals with reduced mobility the opportunity to get out
- End Polio Now
- ShelterBox – a charity set up by Rotary in Great Britain and Ireland
- The Rotary Foundation - recognised in the top 1% of global charities for 16 years running by Charity Navigator. Donations to the Rotary Foundation can come back to us through grants in support of larger projects.

Plans for Future Periods

We intend to establish a Scottish Charitable Incorporated Organisation (SCIO) to take over from the existing unincorporated organisation in the coming Rotary year. This will not affect the way in which we operate, but will provide a measure of protection for the Trustees as well as giving us the ability to hold property and contracts in the name of the charity.

Approved on behalf of the Trustees

 President 2025-2026

Signed



Date

26/02/26

Examiner's Report

For the year ending 30 June 2025

Where an audit is not required under the various regulations, the Trust requires two examiners who are sufficiently remote from the preparation of the accounts providing they have sufficient knowledge and expertise to examine accounts. They can be members of the Rotary Club of Forres.

The Treasurer was [REDACTED] and the examiners are signed hereunder.

Report to the Trustees

We report on the financial statements of the charity for the year ended 30 June 2025, which are set out in the attached.

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 regulations). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is our 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 our attention.

Basis of Independent Examiners' Statement

Our examination is carried out in accordance with Regulation 11 of the 2006 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

Statement

In connection with our examination, no matter has come to our:-

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 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

[REDACTED]
Signed

[REDACTED]
Date

26/02/26

[REDACTED]
26-02-26

The bank balances at 30 June 2025 were:

Lipscomb Bequest £31,780.72

Urquhart Bequest £8,637.95

Main account £26,514.74

The breakdown of the accounts is on the following page.

The Rotary Club of Forres Charitable Trust

SC000336



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2024		30	June	2025

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 £
A1 Receipts						
Donations	2,686	5,095			7,781	8,242
Legacies					-	31,972
Grants	3,000				3,000	11,870
Receipts from fundraising activities	28,700	1,283			29,983	27,474
Gross trading receipts					-	
Income from investments other than land and buildings			972		972	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	34,386	6,378	972	-	41,736	79,558
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	34,386	6,378	972	-	41,736	79,558
A3 Payments						
Expenses for fundraising activities	15,551				15,551	21,945
Gross trading payments	686				686	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	9,062	7,475			16,537	26,549
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	25,299	7,475	-	-	32,774	48,494
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,299	7,475	-	-	32,774	48,494
Net receipts / (payments)	9,087	(1,097)	972	-	8,962	31,064
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	9,087	(1,097)	972	-	8,962	31,064