

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	July	2024		30	June	2025

Reference and administration details

Charity name	The Rotary Club of Troon Trust Fund
Other names charity is known by	
Registered charity number	SC013460
Charity's principal address	c/o 125A Deveron Road
	Troon
	Ayrshire
	Postcode KA10 7JH

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Jim Moulson	President 2025-26		
2 Ian Kelly	President 2025-26		
3 Margaret Weir	Vice President		
4 Stuart Kane	Secretary		
5 Nigel Hornby	Treasurer		
6 Derek Porter			
7 John Crerar			
8 Tony Wood			
9 Douglas Clarkson			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Jyl Ashton Cunningham	Upto 30 th June 2025
John Rome	Upto 30 th June 2025

Structure, governance and management

Type of governing document The Standard Club Constitution of Rotary International in Great Britain and Ireland, last revised April 2025.

Trustee recruitment and appointment Trustees are recruited from the membership of The Rotary Club of Troon and appointed following their election as the club officers in terms of Article 11.

Objectives and activities

Charitable purposes To promote the main objective of Rotary International through service in the community and throughout the world by building goodwill and peace, and providing humanitarian service.

Summary of the main activities in relation to these objects

Supporting local, national and international charities by providing fund-raising events and activities and by raising public awareness of their work.

Promoting the educational and humanitarian work of Rotary Foundation and educational and citizenship programmes at a local level.

Facilitating projects of benefit to the local community including financial and other forms of support for youth activities, the elderly and other needy groups and individuals.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

In the year under review the Rotary Club of Troon Trust Fund contributed £5310 (2024 - £7875) by way of grants and donations to a range of community groups and other charities.

The Fiddler's Concert held in Troon Concert Hall raised a total of £4023.93 of which £1600 was donated to several Charities, £423.93 was transferred to Rotary Youth Projects, £1000 to Community Grants Fund, £1000 to Foundation & £500 to International Fund.

The Christmas Raffle raised a total of £1276 which was transferred to the International Fund.

The Bridge Afternoon raised a total of £1582.00 which was transferred to the Community Grants Fund.

The Project for collecting and crushing aluminium cans raised a total of £460.07 which was transferred to the TRCS Fund.

From Foundation Fund £1000 was donated to the 'End Polio Now' campaign run by Rotary Foundation, and aimed at the worldwide eradication of polio.

The Troon Rotary Community Support Project (TRCS) which donates up to £400 every 2 months to a selected local community project. Out of existing funds the Total donated up to 30th June 2025 was £2250.

From Community Grants Fund £100 was donated

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the trustees to maintain a prudent level of reserves to enable the Trust Fund to respond to urgent situations of need as they arise throughout the year.

A number of charitable donations are made to local charities and youth organisations on an annual basis whereas the proceeds from specific fund-raising events are distributed throughout the year.

Details of any deficit

Timing differences gave rise to deficits on a number of funds. In particular, the proceeds from fund-raising events held in late spring / early summer may not be finally determined until the new financial year. Likewise, some community projects are being funded out of amounts raised in a prior year

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*



Full name(s)

Jim Moulson

Stuart Kane

Position (e.g. Chair)

President 2025 - 26

Secretary 2025 - 26

Date 20/01/2026

20/01/2026

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

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations		939			939	1,455
Legacies					-	
Grants					-	
Receipts from fundraising activities		8,848			8,848	10,992
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		282			282	573
					-	
A1 Sub total	-	10,069	-	-	10,069	13,020
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	10,069	-	-	10,069	13,020
A3 Payments						
Expenses for fundraising activities		560			560	1,637
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		1,187			1,187	541
Grants and donations		5,310			5,310	7,875
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	7,057	-	-	7,057	10,053
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	7,057	-	-	7,057	10,053
Net receipts / (payments)	-	3,012	-	-	3,012	2,967
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	3,012	-	-	3,012	2,967

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year		8,879			8,879	5,912
	Surplus / (deficit) shown on receipts and payments account		3,012			3,012	2,967
						-	
						-	
	Cash and bank balances at end of year	-	11,891	-	-	11,891	8,879
(Agree balances with receipts and payments account(s))							

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					5,912
		Total	-	-	5,912

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

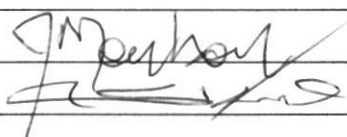

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature*

Print Name

Date of
approval

	Jim Moulson	20/01/2026
	Stuart Kane	20/01/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Rotary Foundation Annual Fund	Institution	1	360
Rotary Foundation "End Polio Now Campaign"	Institution	1	1,000
Troon Rotary Community Support	Institution	7	2,250
Community Grants Fund	Institution	1	100
Troon 1st Boys Brigade Band	Institution	1	250
Ayrshire Fiddlers Orchestra	Institution	1	550
Muirhead Primary School	Institution	1	300
Ayrshire Baby Loss	Institution	1	500
		Total	5,310

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Donation to Rotary Charity		635			635	650
					-	
Other Donations		304			304	805
					-	
Total	-	939	-	-	939	1,455

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

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 £
"Good News" Contributions from Club Members		282			282	380
Purple Crocus Bulbs		-			-	182
South Beach Tin		-			-	11
					-	
					-	
					-	
Total	-	282	-	-	282	573

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 £
Purchase of Crocus Bulbs		175			175	350
Payments relating directly to charitable activities		1,012			1,012	191
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	1,187	-	-	1,187	541

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total		-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts		-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total		-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-	-	-	-	-
Total payments		-	-	-	-	-
Net receipts / (payments)		-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year		-	-	-	-	-
Nature and purpose of funds						

Additional analysis (3)**6 Breakdown of restricted funds**

	Rotary Foundation Subscriptions	Rotary Foundation Projects Fund	Community Projects Fund (including TRCS & Youth)	International Projects Fund	Total restricted funds	Total restricted funds last period
Receipts						
Donations	635	304			939	1,835
Legacies					-	
Grants					-	
Receipts from fundraising activities		500	6,572	1,776	8,848	4,043
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		282			282	284
Sub total	635	1,086	6,572	1,776	10,069	6,162
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	635	1,086	6,572	1,776	10,069	6,162
Payments						
Expenses for fundraising activities			561		561	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		175	1,011		1,186	154
Grants and donations		1,360	3,950		5,310	6,136
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	9
Sub total	-	1,535	5,522	-	7,057	6,299
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	1,535	5,522	-	7,057	6,299
Net receipts / (payments)	635	(449)	1,050	1,776	3,012	(137)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	635	(449)	1,050	1,776	3,012	(137)

Nature and purpose of funds

Rotary Foundation Subscriptions	Members and friends of The Rotary Club of Troon contribute to the work of Rotary Foundation by annual subscription.
Rotary Foundation Projects Fund	This provides additional support for selected projects run by Rotary Foundation using funds raised at special events.
Community Projects Fund	This fund supports the charitable causes for which the Rotary Club organises dedicated community fund-raising events.
Troon Rotary Community Support (TRCS)	This fund donates upto £400 every 2 months to a selected Community Project.
Rotary Youth Projects	This fund is used to support various Youth Projects
International Projects Fund	This fund is used to provide additional financial support for international projects selected by The Rotary Club.

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Charity name

THE ROTARY CLUB OF TROON TRUST FUND

Registered charity
number

SC013460

On the accounts of the
charity for the period

Period start date
Day Month Year

Period end date
Day Month Year

01 July 2024 to 30 June 2025

Set out on pages

(remember to include the page
numbers of additional sheets)

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 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.

Basis of independent
examiner's statement

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.

Independent examiner's
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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.

Signed**:

Name: Ian Kelly

Date:

14-01-2026

Relevant professional
qualification(s) or body
(if any):

Address: 38 Findhorn Place
Troon
Ayrshire
KA10 7DJ

*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

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose