

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | | | | To | | | |
| | 01 | 07 | 2024 | | 30 | 06 | 2025 |

Reference and administration details

| | |
|---------------------------------|---|
| Charity name | Rotary Club of Auchterarder & District Trust Fund |
| Other names charity is known by | |
| Registered charity number | SC014054 |
| Charity's principal address | |
| | |
| | |
| | |
| | |

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 | | | | |
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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 |
|------|-----------------------------------|
| | |
| | |
| | |

Structure, governance and management

Type of governing document

Rotary Club of Auchterarder & District Trust Fund is a charitable benevolent fund administered by the Trustees and established by Trust Deed dated 10 March 1983.

Trustee recruitment and appointment

Trustees are recruited from the membership of the Rotary Club of Auchterarder & District who have expressed interest in the position and are considered to have sufficient experience and knowledge to undertake the role. The appointments are made by the Members of the Club in general meeting.

Objectives and activities

Charitable purposes

The principle purpose of the charity is to make donations for the relief of the poor and needy, be this caused by disaster or conflict, to encourage education of young persons, or such other charitable purpose as the Members of the Club shall, in duly constituted meeting, from time to time direct. The Club will also provide opportunities through local schools to provide music events, school quizzes, writing and similar competitions to young people who may otherwise not have these opportunities.

Summary of the main activities in relation to these objects

The charity raises funds by running various events during the year. In the past these have been golf events, music events, Burns Suppers and similar events which are open to the public and the surpluses raised at such events produce funds to support the charitable activities mentioned above. In this particular year the charity has acted as the lead body for a memorial garden which has been built in Auchterarder, which now provides a community asset for the improvement of the health of the town as well as an educational opportunity for young people, highlighting an aspect of World War 2.

APPENDIX 1

Achievements and performance

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

During the year there were two events held to raise funds. There was a 'Casino night' in February 2025 and an AM-AM Golf Event in May 2025. These events were all well supported by the public. The surpluses raised on these events were then used to make charitable donations of £3,000 to Childrens' Hospices Across Scotland who support children suffering from terminal illness and their families, £500 to Rotary Club of Angus Glens to support their charitable giving, £250 to Auchterarder Bloom Association to be used to enhance the local environment and £25 to Auchterarder & District Men's Shed. There was also support given at Christmas to local parties for senior citizens.

The Charity continues to support the programme of competitions – musical, artistic, photographic and written- in the local schools as well as awarding sponsorship to a senior student at the local school to attend a RYLA (Youth leadership) camp at Abernethy Outdoor Centre.

Commencing in 2024 and continuing during this year, the Charity was lead body in respect of the building of the Sandy Gunn Memorial Garden in Auchterarder. This project was completed in early September 2024 when it was opened with a community event, which was well supported by the townspeople. The garden will be maintained going forward and provides a well designed and built quiet space with beautiful planting which will contribute to the wellbeing of the community as well as education for young people.

The Charity wishes to record the generous financial support given by other charities, funding bodies and individuals which allowed the completion of this beautiful garden when there was only waste ground previously.

Financial review

Brief statement of the charity's policy on reserves

The Charity's policy is to distribute by way of donation as much funds as possible to meet its charitable purposes. It looks to retain a small balance to be in a position to give immediate support to any situation which may arise in line with its charitable purposes.

Details of any deficit

None

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Trustees

The Trust Deed of the Charity is silent as to the number of Trustees that there should be but it does require that at meetings of the Trustees three Trustees constitute a quorum.

In practice, over many years, The Trustees of the Charity have been the President, Immediate Past President and Treasurer of the Rotary Club of Auchterarder.



At the date of this report the Trustees, with their respective roles, are as noted on page 1.

Declaration

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

Signed on behalf of the charity’s trustees

| | | |
|---|---------------------|--|
| Signature(s) <i>OSCR will accept digital or typed signatures</i> | | |
| Full name(s) | | |
| Position (e.g. Chair) | Trustee & Treasurer | |
| Date | 16 October 2025 | |

Rotary Club of Auchterarder & District Trust Fund

14504



| 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 | 560 | 510 | | | 1,070 | 14,624 |
| Legacies | | | | | - | |
| Grants | 900 | 27,025 | | | 27,925 | 31,400 |
| Receipts from fundraising activities | 10,690 | 60 | | | 10,750 | 17,104 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | |
| A1 Sub total | 12,150 | 27,595 | - | - | 39,745 | 63,128 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 12,150 | 27,595 | - | - | 39,745 | 63,128 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 4,991 | | | | 4,991 | 10,193 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 2,752 | | | | 2,752 | 1,828 |
| Grants and donations | 3,929 | | | | 3,929 | 6,753 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | 250 |
| Other | | 30 | | | 30 | 98 |
| Public Liability Insurance | | 280 | | | 280 | |
| A3 Sub total | 11,672 | 310 | - | - | 11,982 | 19,122 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Building /project completion costs | | 41,432 | | | 41,432 | 31,736 |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | 41,432 | - | - | 41,432 | 31,736 |
| Total payments | 11,672 | 41,742 | - | - | 53,414 | 50,858 |
| Net receipts / (payments) | 478 | (14,147) | - | - | (13,669) | 12,270 |
| A5 Transfers to / (from) funds | | | | | | |
| | 5 | (5) | | | - | |
| Surplus / (deficit) for year | 483 | (14,152) | - | - | (13,669) | 12,270 |

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 | 2,665 | 14,152 | | | 16,817 | 4,547 |
| | Surplus / (deficit) shown on receipts and payments account | 483 | (14,152) | | | (13,669) | 12,270 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 3,148 | - | - | - | 3,148 | 16,817 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |
| B2 Investments | Details | | | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | Total | - | - | |
| B3 Other assets | Details | | | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
| | Sandy Gunn Memorial Garden | | | | | | |
| | | | | | | | |
| | Project completed in the year (see additional notes (4)) | | | Restricted | 41,432 | | 31,736 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | Total | 41,432 | - | 31,736 |
| B4 Liabilities | Details | | | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ | |
| | None | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | Total | - | - | |
| B5 Contingent liabilities | Details | | | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ | |
| | None | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | Total | - | - | |
| Signed by one or two trustees on behalf of all the trustees | Signature* | Print Name | | | Date of approval | | |
| | | | | | | 16.10.2025 | |

Section C Notes to the Accounts

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

The nature and the purpose of the unrestricted funds are as follows. To organise and promote such events as will raise funds to be used both locally and internationally which meet with the purpose of the Club. To provide funds to other charitable bodies who provide opportunities for the advancement of education and training for those with learning difficulties. To provide funds to assist in the relief of suffering as a result of disaster or upheaval within their country. To assist the local schools to provide competitions and awards to you people who may otherwise not have these opportunities. The purpose of the restricted fund was to raise funds by way of donation, grant awards or fundraising activities to provide for the purchase of land and the building of a Memorial Garden in honour of Ft Lt Alistair (Sandy) Gunn, a native of Auchterarder who served with the RAF during World War 2 and who was captured and executed by the German Gestapo. The garden was officially opened in September 2024 and provides a quiet area for contemplation and, using information boards, provides an educational insight into this difficult period of our history. (The balance of £5 remaining in the fund was transferred to the unrestricted fund.)

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|--|--------------------------|-----------------------|-------|
| Childrens' Hospices across Scotland (CHAS) | | 1 | 3,000 |
| Auchterarder in Bloom | | 1 | 250 |
| Rotary Club of The Angus Glens | | 1 | 500 |
| Auchterarder & District Mens' Shed | | 1 | 25 |
| Aberuthven & Dunning Seniors Christmas Parties | | 1 | 154 |
| Total | | | 3,929 |

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) | x |
|--|---|

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|---|
| | |
| | |
| | |
| | |
| | |

C4a Trustee expenses

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

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 (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| None | | | |
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

14504

Additional analysis (2)**5 Breakdown of unrestricted funds**

| | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|---|---|---|---|--------------------------------|--|
| Receipts | | | | | | |
| Donations | 560 | | | | 560 | 715 |
| Legacies | | | | | - | |
| Grants | 900 | | | | 900 | |
| Receipts from fundraising activities | 10,690 | | | | 10,690 | 15,294 |
| Gross trading receipts | | | | | - | |
| buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 12,150 | - | - | - | 12,150 | 16,009 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 12,150 | - | - | - | 12,150 | 16,009 |
| Payments | | | | | | |
| Expenses for fundraising activities | 4,991 | | | | 4,991 | 9,310 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 2,752 | | | | 2,752 | 1,828 |
| Grants and donations | 3,929 | | | | 3,929 | 6,753 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Sub total | 11,672 | - | - | - | 11,672 | 17,891 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 11,672 | - | - | - | 11,672 | 17,891 |
| Net receipts / (payments) | 478 | - | - | - | 478 | (1,882) |
| Transfers to / (from) funds | 5 | | | | 5 | |
| Surplus / (deficit) for year | 483 | - | - | - | 483 | (1,882) |
| Nature and purpose of funds | | | | | | |
| | | | | | | |

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Rotary Club of Auchterarder & District Trust Fund

14504

Additional analysis (3)

6 Breakdown of restricted funds

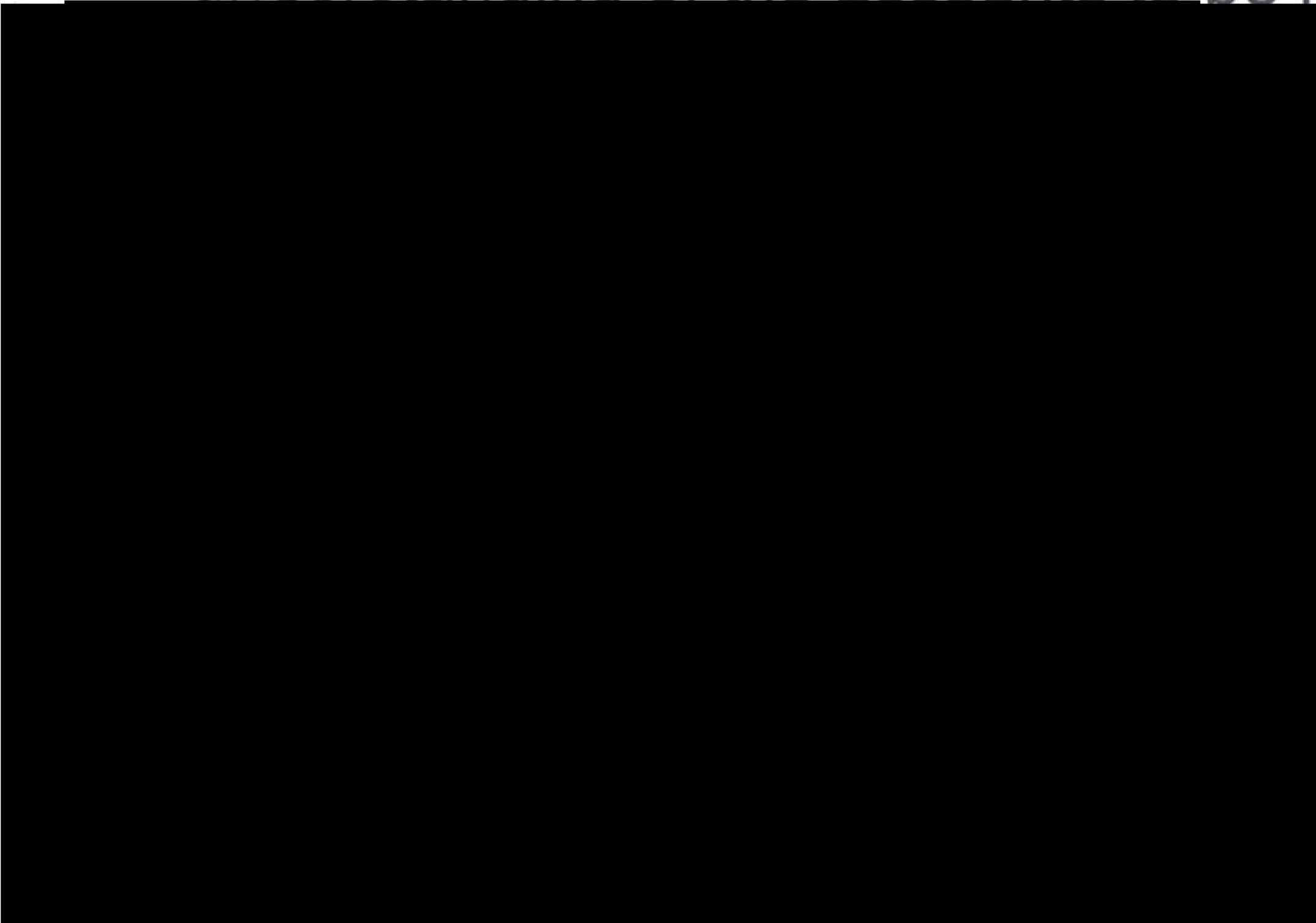
| | Restricted fund 1 - enter name of fund below | Restricted fund 2 - enter name of fund below | Restricted fund 3 - enter name of fund below | Restricted fund 4 - enter name of fund below | Total restricted funds | Total restricted funds last period |
|--|--|--|--|--|---------------------------|--|
| | Sandy Gunn Memorial Garden Fund | | | | | |
| Receipts | | | | | | |
| Donations | 510 | | | | 510 | 13,909 |
| Legacies | | | | | - | |
| Grants | 27,025 | | | | 27,025 | 31,400 |
| Receipts from fundraising activities | 60 | | | | 60 | 1,810 |
| Gross trading receipts | | | | | | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 27,595 | - | - | - | 27,595 | 47,119 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 27,595 | - | - | - | 27,595 | 47,119 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | 883 |
| 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 | | | | | - | 250 |
| Miscellaneous costs | 30 | | | | 30 | 98 |
| Public liability insurance | 280 | | | | 280 | |
| Sub total | 310 | - | - | - | 310 | 1,231 |
| Payments relating to asset and investment movements | | | | | | |
| Building/ project completion costs | 41,432 | | | | 41,432 | 31,736 |
| Purchase of investments | | | | | - | |
| Sub total | 41,432 | - | - | - | 41,432 | 31,736 |
| Total payments | 41,742 | - | - | - | 41,742 | 32,967 |
| Net receipts / (payments) | (14,147) | - | - | - | (14,147) | 14,152 |
| Transfers to / (from) funds | (5) | | | | (5) | |
| Surplus / (deficit) for year | (14,152) | - | - | - | (14,152) | 14,152 |
| Nature and purpose of funds | | | | | | |

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Additional Analysis 4 -Breakdown of Restricted Funds

Sandy Gunn Memorial Garden

| Receipts | | 2025 | |
|---|---|-------------------|----------------------|
| | | £ | £ |
| Donations | | | |
| | Private donations made by a number of individuals during the year | | 510 |
| Grants | | | |
| | Friends of St Margaret's Hospital | 10,000 | |
| | Auchterarder Community & Sports Fund | 12,000 | |
| | Auchterarder Community Trust | 5,000 | |
| | Crieff Probus Club | 25 | |
| | | <u> </u> | 27,025 |
| Receipts from fundraising activities | | | |
| | Sales of memorabilia relating to Sandy Gunn | | <u>60</u> |
| Total Receipts | | | <u><u>27,595</u></u> |
| Payments | | | |
| Building / completion costs | | | |
| | Design costs | | |
| | Architect's fees | 1,170 | |
| | Planning fees | 400 | |
| | Planning fees reimbursed | (600) | |
| | | <u> </u> | |
| | Build costs | | 970 |
| | Bench 2nd instalment | 7,200 | |
| | Bench 3rd instalment | 2,400 | |
| | Bench final instalment | 2,400 | |
| | Builder 2nd instalment | 12,000 | |
| | Builder final instalment | 14,028 | |
| | | <u> </u> | 38,028 |
| | | | <u>38,998</u> |
| Other costs | | | |
| | Opening ceremony | | <u>2,434</u> |
| Total Payments | | | <u><u>41,432</u></u> |

| | | | | | | | |
|--|--|-------|------|----|-----------------|---|------|
| | Independent examiner's report on the accounts v2 | | | | | | |
| Report to the trustees/members of | Charity name Rotary Club of Auchterarder & District | | | | | | |
| | Registered charity number SC 14504 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | to | Day | Month | Year |
| | 01 | July | 2024 | | 30 | June | 2025 |
| Set out on pages | 1-7 | | | | | (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 | | | | | | |
| | 1. which gives me reasonable cause to believe that in any material respect the requirements: | | | | | | |
| | <ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto 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**: |  | | | | Date: | 17 October 2025 | |
| Name: | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | | | | | | | |
| | | | | | | | |

*Please delete the words in the brackets if they do not apply to 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