

# Rotary International District 1010 Ryla Trust

Scotland · Charity number SC014094

## Details

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Known as	RYLA
Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1902-01-01
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 1 Admiralty Street  
Portknockie  
Buckie  
AB56 4NB

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education'

**What the charity does:** The purposes of the charity are to assist in the development and fostering of the qualities of leadership and good citizenship in young persons under the age of 18 resident in the north of Scotland by providing (a) leadership educational facilities at the direct expense of the charity to emphasise the importance of sportsmanship, competition, health, fitness, character and people tolerance as input to quality living, (b) financial assistance towards the travelling and other expenses of persons participating in leadership, educational facilities provided by the charity, (c) annual or other camps to be attended by young persons at which Rotary Youth Leadership Awards are to be attained and presented and (d) all other educational facilities of a like nature.

**Beneficiaries:** 'Children or young people'

**Objectives:** The advancement of education.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£68,192	£126,220	-	0
2024-06-30	£69,745	£17,125	-	0
2023-06-30	£67,794	£61,492	-	0
2022-06-30	£37,445	£57,892	-	0
2021-06-30	£9,326	£0	-	0

**Rotary International District 1010 Ryla Trust**

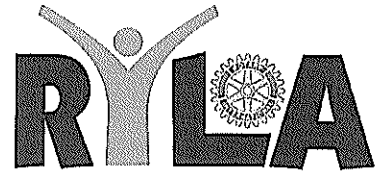
Scotland - Charity number SC014094

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# Accounts

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Registered Charity (OSCR) No. SC014094



**Rotary International District 1010 RYLA Trust**

**Trustees' Annual Report and accounts  
for the year ended 30 June 2025**

**Rotary International District 1010 RYLA Trust**

**Trustees' Annual Report and Accounts for the year ended 30 June 2025**

**Trustees during the year**

Brian Stewart, District Governor (Appointed 01/07/2024)

Carol Stewart, District Secretary

Ros Riungu, Joint RYLA Officer

David Anderson, District Treasurer

**Contact address:** David Anderson, District 1010 Treasurer, 1 Admiralty Street, Portknockie, Buckie, AB56 4NB

**Governing document**

The purposes and administration arrangements of the Trust are set out in a Trust Deed dated 8th May 1988, which was amended by a Supplemental Deed of Trust dated 22<sup>nd</sup> December 2014. The Trust is registered with OSCR under charity number SC014094.

**Recruitment and appointment of trustees**

All trustees are specified officers of Rotary International District 1010 during their time in office and are elected by the members of the district or appointed by the District Governor.

**Charitable purposes**

The purposes of the Trust are to assist in the development and fostering of the qualities of leadership and good citizenship in young persons under the age of 18 resident in District 1010 by providing (a) leadership educational facilities at the direct expense of the Trust to emphasise the importance of sportsmanship, competition, health, fitness, character and people tolerance as input to quality living, (b) financial assistance towards the travelling and other expenses of persons participating in leadership, educational facilities provided by the Trust, (c) annual or other camps to be attended by young persons at which Rotary Youth Leadership Awards are to be attained and presented and (d) all other educational facilities of a like nature.

**Summary of activities and achievements**

The Trust has arranged for two activity weeks to be run in 2025. There will be one week in July 2025 for 42 girls, followed by a week for 40 boys. The cost of the programmes are met by fees paid by Rotary clubs in District 1010.

**Reserves**

The trustees consider that the balance of £6,309 at 30 June 2025 provides sufficient funds to complete the delivery of the committed 2025 programme, and is an acceptable basis for entering into commitments for future events.

**Trustees' responsibilities**

Trustees are required to prepare Financial Statements for each financial year in accordance with The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). In preparing these Financial Statements the Trustees are required to make judgements and estimates that are reasonable and prudent.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time, the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Accounting policies**

The accounts have been prepared on a receipts and payments basis. The Trust does not hold any funds that are restricted in their use within the overall terms of the Trust Deed. The Trust receives fee payments from Rotary clubs to meet the cost of its activities, and has an obligation to deliver these courses using the fees received. However, any surplus from these fees is held as unrestricted funds.

Approved and signed on behalf of the trustees

  
David Anderson, District Treasurer and Trustee

3<sup>RD</sup> DEC  
.....2025.

**Rotary International District 1010 RYLA Trust  
Independent Examiner's report to the trustees**

I report on the accounts of the Charitable Trust for the year ended 30 June 2025 that are set out on pages 3 to 4.

This report is made solely to the charity's trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). My independent examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examination and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my independent examination, for this report, or for the opinions I have formed.

**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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Trust 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 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.



**Suzanne Kerr, FCCA  
MMG Archbold Ltd  
Chartered Accountants  
Chapelshade House  
78 – 84 Bell Street  
Dundee  
DD1 1RQ**

**11 December 2025**

**Rotary International District 1010 RYLA Trust**  
**Receipt and payments account for the year ended 30 June 2025**

	2025		2024	
	£	£	£	£
<b>Receipts</b>				
Income for 2023 camp	0		2,000	
Income for 2024 camp	840		67,360	
Income for 2025 camp	63,453		0	
Bank interest	252		385	
Donations	3,647		0	
	68,192		69,745	
<b>Payments</b>				
2024 Camp costs	58,393		9,600	
2025 Camp costs	63,827		0	
2023 Camp transport	0		3,450	
2024 Camp transport	1,620		2,950	
2025 Camp transport	1,343		0	
2024 Camp sundries	0		1,125	
2025 Camp sundries	1,037		0	
	126,220		17,125	
 (Deficit)/ surplus for year	 (58,028)		 52,620	

**Rotary International District 1010 RYLA Trust  
Statement of balances as at 30 June 2025**

	<b>2025</b>	<b>2024</b>
	£	
Cash and bank balances at start of year	64,337	11,71
(Deficit)/ surplus shown on receipts and payments account	<u>(58,028)</u>	<u>52,62</u>
Cash and bank balances at end of year	<u><u>6,309</u></u>	<u><u>64,33</u></u>

**Assets**

The Trust does not hold any assets other than cash at bank.

**Liabilities**

As at 30 June 2025, the Trust was due to pay 2025 camp costs of £1,014 (2024 £58,393) and 2025 camp transport costs of £2,922 (2024 £1,620).

**Related party transactions**

No remuneration was paid to any of the Trustees or persons connected with a trustee.

Approved and signed on behalf of the Trustees



David Anderson, District Treasurer and Trustee

3<sup>RD</sup> DEC.....2025