

The Rotary Club of Perth

Annual Accounts 2024 – 2025

Trust Fund

Introduction

The contents of this report and accounts remain basically unchanged from the previous financial year with a Treasurer's Report, separate financial reports on each of the club's accounts, notes to the accounts, and the certification by the Independent Examiner. The Club is extremely fortunate that Andrew Turnbull, the Examiner for several years, agreed to continue in this role.

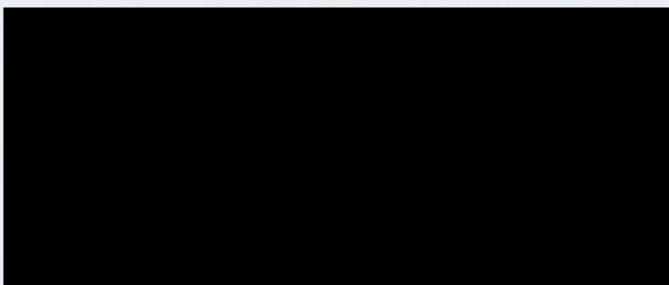
The Annual Accounts of The Rotary Club of Perth are produced on a receipts and payments basis (no accruals) and every effort is made to include all transactions relevant to the Rotary year from 1st July 2024 to 30th June 2025.

The Trust Account

The two main fundraising activities in the year were the Silent Auction, held in December 2024 and the Charity Golf Event, held in May 2025. Council had decided that the Classic Car Tour should not be held in 2025, but with a view to reinstating the event in 2026. Because of requests from previous participants, a car event was held, but on a much smaller scale than usual. The weekly bonus ball members' competition made a significant contribution to funds. During the year the Club gave donations, ranging in size from £100 to £6,000, to 34 different organisations.

Note 4. Bonus Ball

The net proceeds from the Bonus Ball were £3,216



The trustees of the Charitable Trust Fund of the Rotary Club of Perth met on the premises of David Lindsay Self Storage, Perth, on the evening of Monday August 4th 2025. Three of the four trustees were present: Club President, [REDACTED] Club Secretary, Shelagh Fulton, and Club Treasurer, [REDACTED]. The relevant extract from the minutes of that meeting is:

"The report of the activities of the Rotary Club of Perth Charitable Trust was submitted to the Trustees and approved at this meeting."

Trust Account

Trust Account				
2023-2024				2024-2025
£	£		£	£
	£ 29,708.10	Balance at bank on 1st July 2024:		£ 23,226.81
£ 29,708.10				
		Receipts		
		Gift Aid	£ 2,203.50	
	£ 31,308.88	Silent Auction	£ 32,020.40	
	£ 28,017.13	Perthshire Classic Car Tour	£ 1,300.00	
	£ -	Charity Fayre	£ 4,589.11	
	£ 8,022.51	Donations in	£ 5,971.92	
	£ 6,051.37	Bonus ball in (Note 4)	£ 4,816.35	
	£ 250.00	Golf events	£ 14,986.27	
	£ -	Shoeboxes	£29.50	
£ 73,649.89	£ 73,649.89		£ 65,917.05	£ 65,917.05
£ 103,357.99				£ 89,143.86
		Payments		
	£ 67,805.36	Donations, including specific Ukraine donations	£ 51,965.03	
	£ 1,450.42	Bonus ball prize money (Note 4)	£ 1,600.00	
		Charity Fayre expenses	£ 1,759.40	
		Golf events expenses	£ 867.62	
	£ 8,625.40	Perthshire Classic Car Tour expenses	£ 738.00	
	£ 2,250.00	Silent Auction expenses	£ 2,405.31	
	£ -	Shoeboxes	£582.99	
£ 80,131.18	£ 80,131.18		£ 59,918.35	£ 59,918.35
£ 23,226.81		Balance at bank at 30th June 2025		£ 29,225.51

Independent Examiner's Report on the Charitable Trust Account

I report on the financial statements of The Rotary Club of Perth's Charitable Trust.

Respective responsibilities of the 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) Act ('the 2005 Act') and the Charities (Scotland) Regulations (as amended) ('the 2006 Regulations').

The Charity's trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Regulations do not apply.

It is my 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 my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations as amended. 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 of disclosure in the accounts and seeks explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (i) To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations (as amended).
 - (ii) To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

have not been met.

2. To which, in my opinion, attention should be drawn in order to prepare a proper understanding of the accounts to be reached.

