

APPENDIX 1



Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	07	2023		30	06	2024

Reference and administration details

Charity name	Rotary Club of Cupar Charitable Trust
Other names charity is known by	
Registered charity number	SC035348
Charity's principal address	15 East Road
	Cupar
	Fife
	Postcode KY15 4HR

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 persons) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
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	Date resigned (not for voluntary trustees)

## Structure, governance and management

Type of governing document	Charitable Trust
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Trustee recruitment and appointment	The Trustees of the Trust are, ex officio, the President, the President Elect, the Secretary and the Treasurer for the time being of the Rotary Club of Cupar.
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## Objectives and activities

Charitable purposes	<ol style="list-style-type: none"> <li>1. The relief of poverty.</li> <li>2. The support of other bodies having charitable status.</li> <li>3. For such specific charitable purposes as the Rotary Club of Cupar shall resolve from time to time.</li> </ol>
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Summary of the main activities in relation to these objects	We have continued to run tried-and-tested fundraising events – Coffee Morning, Wishing Well collection, sponsored walk for primary schoolchildren, Santa's Sleigh and a Golf Day – during this year. The club also received a donation of nearly £16,500 on winding up of Cupar Highland Games.
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Achievements and performance

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

The charity continues to support local, national and international causes, with donations to Shelterbox of £1,800 earmarked for refugees in Gaza. Local donations have been made to the care sector of £600, and to the Cupar Food Bank of £4,253.89. National Charities have benefitted to a total of £150, and a share of the Santa's Sleigh income – over £4,500 – was given to various local organisations which assisted with the street collections. We also sponsored two local pupils who attended RYLA (the Rotary Youth Leadership Award) during the summer (£1,500) and made donations totalling £1,800 to Rotary charities.

**Brief statement of the charity's policy on reserves**

The Trustees are confident that the reserves of £29,000 will cover future donations until further fundraising activities are undertaken. Gift Aid totalling over £2,500 was claimed in April 2024, but had not been received by 30 June 2024.

**Details of any deficit**

**Donated facilities and services (if any)**

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### Other optional information

The Trustees received no remuneration or expenses during the year.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

10/01/2025

## Rotary Club of Cupar Charitable Trust

SC035348



Receipts and payments accounts							
For the period from	From 10/10/2021 to 09/10/2022			to	From 10/10/2022 to 09/10/2023		
		Month	Year			Month	Year
	01	07	2023		30	06	2024

## 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 £
<b>A1 Receipts</b>						
Donations	23,497				23,497	4,436
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	16,093				16,093	13,541
Gross trading receipts					-	-
Income from investments other than land and buildings	152				152	50
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>39,743</b>	-	-	-	<b>39,743</b>	<b>18,027</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	-	-	-	-	-
<b>Total receipts</b>	<b>39,743</b>	-	-	-	<b>39,743</b>	<b>18,027</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	695				695	1,487
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations	24,895				24,895	18,274
Governance costs:					-	-
Audit / independent examination	180				180	168
Preparation of annual accounts					-	-
Legal costs					-	-
Other	-				-	-
					-	-
<b>A3 Sub total</b>	<b>25,770</b>	-	-	-	<b>25,770</b>	<b>19,929</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	-	-	-	-	-
<b>Total payments</b>	<b>25,770</b>	-	-	-	<b>25,770</b>	<b>19,929</b>
<b>Net receipts / (payments)</b>	<b>13,973</b>	-	-	-	<b>13,973</b>	<b>(1,902)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>13,973</b>	-	-	-	<b>13,973</b>	<b>(1,902)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	13,429				13,429	15,331
	Surplus / (deficit) shown on receipts and payments account	13,973				13,973	(1,902)
						-	
						-	
	Cash and bank balances at end of year	27,402	-	-	-	27,402	13,429
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>					
		Total	-	-	-

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

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

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

Signature

Print Name

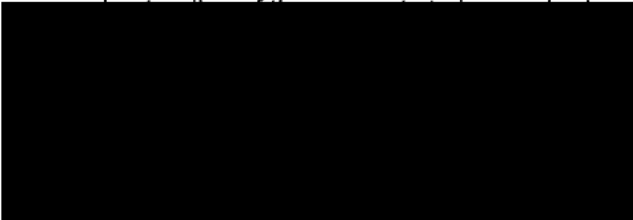

Date of  
approval

10/9/2025  
10/10/2025

# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name Rotary Club of Cupar Charitable Trust	
Registered charity number	SC035348	
On the accounts of the charity for the period	Period start date Day Month Year 01 07 2023 to 30 06 2024 Period end date Day Month Year	
Set out on pages	Receipts and payments account, appendices 1 and 2 (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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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	
Signed:		
Name:	08 November 2024	
Relevant professional qualification(s) or body (if any):		
Address:	Paterson Boyd & Co Chartered Certified Accountants 18 North Street, Glenrothes Fife, KY7 5NA	

\*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.

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