

Rotary Club Of Portlethen And District Charitable Trust

Scotland · Charity number SC038011

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2007-03-28
Register	View on the OSCR register

Contact

Address	7 Villagelands Road Newtonhill Newtonhill Stonehaven AB39 3UN
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of education','the advancement of health','the advancement of citizenship or community development','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The trust's principal activities are the relief of poverty and the advancement of education in developing countries. the advancement of health, community development. and the relief of those in need, by reason of age, ill health, disability, financial hardship or other disadvantage.

Beneficiaries: 'Children or young people','Older People','Other charities or voluntary bodies'

Objectives: To apply both the capital and income thereof to or for the relief of the poor and needy or such other charitable purposes as the club shall in duly constituted meeting from time to time direct

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£24,808	£27,078	-	0
2024-06-30	£33,106	£32,656	-	0
2023-06-30	£19,312	£22,590	-	0
2022-06-30	£16,234	£22,207	-	0
2021-06-30	£20,993	£6,438	-	0

Accounts

Rotary Club of Portlethen & District Charitable Trust

SC038011



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	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	250	3,050			3,300	3,682
HMRC Gift Aid	24	762			786	791
Grants		17,500			17,500	21,000
Membership fees	985				985	1,370
Receipts from fundraising activities	716				716	3,564
Gross receipts from other charitable activities	1,444				1,444	2,624
Bank interest	1	76			77	75
					-	
A1 Sub total	3,420	21,388	-	-	24,808	33,106
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,420	21,388	-	-	24,808	33,106
A3 Payments						
Grants and donations	950	22,800			23,750	26,150
RI/District Membership fees	818				818	818
Expenses for fundraising activities	900				900	961
Payments relating directly to charitable activities	1,375	60			1,435	4,621
					-	
Governance costs:					-	
Audit / independent examination	175				175	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,218	22,860	-	-	27,078	32,550
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,218	22,860	-	-	27,078	32,550
Net receipts / (payments)	(798)	(1,472)	-	-	(2,270)	556
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(798)	(1,472)	-	-	(2,270)	556

Rotary Club of Portlethen & District Charitable Trust

SC038011



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	250	3,050			3,300	3,682
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A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,420	21,388	-	-	24,808	33,106
A3 Payments						
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					-	
Governance costs:					-	
Audit / independent examination	175				175	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,218	22,860	-	-	27,078	32,550
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,218	22,860	-	-	27,078	32,550
Net receipts / (payments)	(798)	(1,472)	-	-	(2,270)	556
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(798)	(1,472)	-	-	(2,270)	556

Section C Notes to the Accounts

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

The Trust's principal activities are the relief of poverty and advancement of education. Unrestricted funds are used to meet these charitable purposes. Restricted funds relate to the Trust's charitable purposes work with the Bubaare school project and the Amazing Love School building project in Uganda in association with Kabale Rotary.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

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
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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
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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 (£)
5				

C6 Other information

Rotary Club of Portlethen & District Charitable Trust - SC038011

Report of the Trustees for the Year ended 30 June 2025

Registered Charity Number SC038011

Current Trustees

Alistair McNair
Ian Wolkoff
Moira Hogg

Registered Charity Number

SC038011

Date of approval of Charitable Status

27 March 2007

Principal Contact Address

7 Villagelands Road
Newtonhill
Stonehaven
AB39 3UN

Independent Examiner

Bankers

Bank of Scotland
Ellon Road
Bridge of Don
Aberdeen
AB23 8BY

Rotary Club of Portlethen & District Charitable Trust - SC038011

Report of the Trustees for the Year ended 30 June 2025

Registered Charity Number SC038011

The Trustees present their report together with the financial statements for the year ended 30 June 2025

Principal Activities

The trust's principal activities are the relief of poverty and advancement of education in developing countries; the advancement of health, community development; and the relief of those in need, by reason of age, ill health, disability, financial hardship or other disadvantage. The organisation makes grants and donations to organisations and to individuals who further these aims.

Its membership comprises Rotarians who provide their time voluntarily in the pursuance of the trust's objectives and perform their duties within the rules attributable to trustees of charitable organisations.

Trustees

Alistair McNair
Moira Hogg

Appointed 8 March 2007
Appointed 1 January 2022

Past Trustees

Raymond Mellis

Appointed 8 March 2007
Resigned 26 June 2012

Douglas Sinclair	Appointed 8 March 2007 Resigned 30 June 2012
Donald Robertson	Appointed 18 August 2009 Resigned 30 November 2016
William Williamson	Appointed 7 June 2017 Resigned 1 July 2020
Robert Humphreys	Appointed 11 December 2012 Resigned 31 December 2021
Ian Wolkoff	Appointed 8 March 2007 Deceased September 2025

Trustees' Responsibilities

Scottish Charity regulations requires that the trustees remain responsible for the governance of the charity. They need to ensure that the charity is administered effectively, and is able to account for its activities and outcomes both to the Office of the Scottish Charity Regulator (OSCR) and to the public.

The trustees have also to ensure that proper accounting records are kept and prepare an annual statement of accounts including a report on the charity's activities. As the charity's income is less than £250,000, the accounts can be prepared on a receipts and payments basis. The attached accounts have however been prepared on an accruals basis as per the OSCR regulations. After having these independently audited or examined, it must send a copy of the statement of account to OSCR.

The duties of charity trustees are fully explained in guidance provided by OSCR which is available on their website, viz. www.oscr.org.uk.

Trustees' Report for the Year ended 30 June 2025

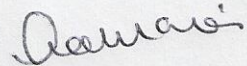
The accounts for the year ended 30 June 2025 are attached. Highlights for the year are as follows:-

Gross Income for the year, shown on the first page of the accounts, fell from £28,652 to £23,169 mainly due to reduced sponsorship and fund raising activities this year. There was a decrease in unrestricted fund raising activities due to no sponsored walks being held as a result of reduced membership in the Rotary Club.

The restricted fund mainly relates to our work with the Bubaare school project and the Amazing Love School building project also in Uganda. The school activities in Uganda were maintained. Gift Aid augments the Donations received. We continue to be a conduit for the activities of the Budge Foundation carried out also in Southern Uganda.

Signed on behalf of the Trustees

Alistair McNair
17 January 2026

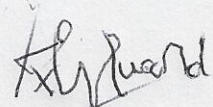


Independent examiner's report to the members of the Rotary Club of Portlethen & District Charitable Trust

I have examined the financial statements of the Rotary Club of Portlethen & District Charitable Trust.

I have found the records to be in good order and properly vouched.

Kenny Gauld
14 January 2026



Rotary Club of Portlethen & District Charitable Trust - SC038011

SORP Accounts for the Year ended 30 June 2025

	Unrestricted funds	Restricted funds	Total current period	Total last period Year to 30 June 2024
Gross income in the accounting period	1,781	21,388	23,169	28,652

Analysis of income and expenditure

1 Donations

	Unrestricted funds	Restricted funds	Total current period	Total last period Year to 30 June 2024
	to nearest £	to nearest £	to nearest £	to nearest £
Donations	-	-	-	107
Bubaare	-	3,050	3,050	3,285
Gift Aid and GASDS	24	762	786	791
Copper Kettle	-	-	-	-
Total	24	3,812	3,836	4,183

2 Grants

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
The Budge Foundation	-	17,500	17,500	21,000
Total	-	17,500	17,500	21,000

3 Gross income from other charitable activities

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Bank Interest	1	76	77	75
Sponsored Walks/ Swims	-	-	-	916
Rotary Charity Event	160	-	160	172
Rotary Quiz Night	296	-	296	-
Skateraw Fair - net	88	-	88	139
Paddock Function	-	-	-	856
30th Charter Lunch donations	-	-	-	177
Jubilee Hall Fundraiser	201	-	201	173
Portlethen Gala	125	-	125	109
Skateraw Hall donation	-	-	-	200
Shoobox Collection	517	-	517	352
Foundation percentages	-	-	-	300
Cove Gala	250	-	250	-
Bucket at Young Musician	95	-	95	-
WGM donations	14	-	14	-
Church Duck Money	10	-	10	-
Income from Charitable Fund activities	-	-	-	-
Total	1,757	76	1,833	3,469

4 Expenditure relating directly to charitable activities

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Foundation	-	-	-	-
RYLA Camp	936	-	936	936
Young Writer prizes + trophies	60	-	60	60
Primary School Quiz	383	-	383	383
Young Chef/Photographer/ Musician costs	168	-	168	168
Little Drops Charity	-	-	-	-
Community Champion trophy	-	-	-	-
Shoobox Appeal	500	-	500	500
Rotary End Polio Now	-	-	-	-
Kids Out Aberdeen	100	-	100	100
Shelterbox	-	-	-	-
Crocus Corms	175	-	175	175
Charity Buckets	-	-	-	-
The Larder	-	-	-	-
Nyumbani	-	-	-	-
Portlethen Church Lunch Club	250	-	250	250
Newsey Sponsorship	-	-	-	-
Aberdeen Myeloma Support Group	100	-	100	100
Portlethen Moss Conservation Group	200	-	200	200
Bubaare payments	-	5,300	5,300	4,500
Payments on behalf of Budge Foundation	-	17,500	17,500	21,000
Sundries	74	-	74	74
Bank Charges	-	60	60	45
Total	2,946	22,860	25,806	28,491

5 Surplus/ Deficit from charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Charities account	- 675	-	- 675	615
Bubaare account	-	- 1,472	- 1,472	453
			-	-
Total	- 675	- 1,472	- 2,147	162

6 Retained surpluses

	as at 1 July 2024 to nearest £	for the year to nearest £	as at 30 June 2025 to nearest £	Unrestricted funds to nearest £	Restricted funds to nearest £
Charities account	1,850	- 675	1,175	1,175	-
Bubaare account	7,299	- 1,472	5,827	-	5,827
			-	-	-
	9,149	- 2,147	7,002	1,175	5,827

Prepared by Alistair C. McNair, Past president and Treasurer

Audited

Accounts

Rotary Club of Portlethen & District Charitable Trust - SC038011

Report of the Trustees for the Year ended 30 June 2024

Appendix 1

Registered Charity Number SC038011

Current Trustees



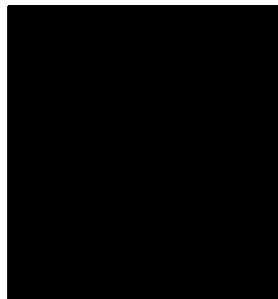
Registered Charity Number

SC038011

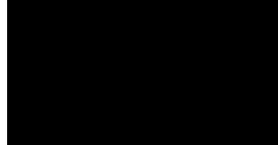
Date of approval of Charitable Status

27 March 2007

Principal Contact Address



Independent Examiner



Bankers

Bank of Scotland
Ellon Road
Bridge of Don
Aberdeen
AB23 8BY

Rotary Club of Portlethen & District Charitable Trust - SC038011

Report of the Trustees for the Year ended 30 June 2024

Appendix 1

Registered Charity Number SC038011

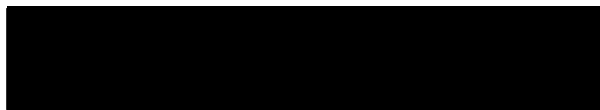
The Trustees present their report together with the financial statements for the year ended 30 June 2024

Principal Activities

The trust's principal activities are the relief of poverty and advancement of education in developing countries; the advancement of health, community development; and the relief of those in need, by reason of age, ill health, disability, financial hardship or other disadvantage. The organisation makes grants and donations to organisations and to individuals who further these aims.

Its membership comprises Rotarians who provide their time voluntarily in the pursuance of the trust's objectives and perform their duties within the rules attributable to trustees of charitable organisations.

Trustees



Trustees' Responsibilities

Scottish Charity regulations requires that the trustees remain responsible for the governance of the charity. They need to ensure that the charity is administered effectively, and is able to account for its activities and outcomes both to the Office of the Scottish Charity Regulator (OSCR) and to the public.

The trustees have also to ensure that proper accounting records are kept and prepare an annual statement of accounts including a report on the charity's activities. As the charity's income is less than £250,000, the accounts can be prepared on a receipts and payments basis. After having these independently examined, it must send a copy of the statement of account to OSCR.

The duties of charity trustees are fully explained in guidance provided by OSCR which is available on their website, viz. www.oscr.org.uk.

Trustees' Report for the Year ended 30 June 2024

The accounts for the year ended 30 June 2024 are attached. Highlights for the year are as follows:-

Gross Income for the year, shown on the first page of the accounts, rose from £21,315 to £33,106 mainly due to increased sponsorship and extra fund raising activities after the pandemic. There was an increase in unrestricted fund raising activities as local fetes and galas resumed. Members also increased sponsorship activities.

Youth competitions were held during the year to raise awareness of Rotary aims and objectives at an early age, to encourage and develop skills and to promote opportunities for young people.

The restricted fund mainly relates to our work with the Bubaare school project and the Amazing Love School building project also in Uganda. The school activities in Uganda were also reduced after the Ugandan Government closed schools for a considerable time in order to fight the Ebola outbreak after the Coronavirus Pandemic affect started to ease. Gift Aid augments the Donations received. We continue to be a conduit for the activities of the Budge Foundation carried out also in Southern Uganda.

Signed on behalf of the Trustees



Treasurer & Past President

28 March 2025

Rotary Club of Portlethen & District Charitable Trust

SC038011

Receipts and payments accounts						
For the period from				to		
	01	July	2023		30	June 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 £
A1 Receipts						
Donations	397	3,285			3,682	3,684
HMRC Gift Aid	60	731			791	1,104
Grants		21,000			21,000	11,000
Membership fees	1,370				1,370	1,070
Receipts from fundraising activities	3,564				3,564	3,495
Gross receipts from other charitable activities	2,624				2,624	933
Bank interest		75			75	29
					-	
A1 Sub total	8,015	25,091	-	-	33,106	21,315
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,015	25,091	-	-	33,106	21,315
A3 Payments						
Grants and donations	650	25,500			26,150	19,037
RI/District Membership fees	924				924	787
Expenses for fundraising activities	961				961	522
Payments relating directly to charitable activities	4,576	45			4,621	4,655
					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,111	25,545	-	-	32,656	25,001
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,111	25,545	-	-	32,656	25,001
Net receipts / (payments)	904	(454)	-	-	450	(3,686)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	904	(454)	-	-	450	(3,686)

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	1,173	7,753			8,926	12,612
	Surplus / (deficit) shown on receipts and payments account	904	(454)			450	(3,686)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	2,077	7,299	-	-	9,376	8,926
B2 Investments	Details						
B3 Other assets	Details						
B4 Liabilities	Details						
	RFUK - Designated donation						
B5 Contingent liabilities	Details						
Signed by one or two trustees on behalf of all the trustees		Signature*		Print Name		Date of approval	
						28/3/25	

Rotary Club of Portlethen & District Charitable Trust

SC038011

Additional analysis (1)

Analysis of receipts and payments

1 Donations

Bubaare

	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 £
Donations	397				397	80
Donations - Bubaare		3,285			3,285	3,600
HMRC Gift Aid & GASDS	60	731			791	1,104
Copper Kettle					-	4
Total	457	4,016	-	-	4,473	4,788
	reference	reference	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Budge Foundation		21,000	21,000	11,000
			-	
			-	
			-	
Total	-	21,000	21,000	11,000
	reference	reference	reference	reference

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 £
30th Charter lunch ticket sales	1,020				1,020	
Functions/Collections	1,529				1,529	933
Sundry income RYLA meal exp (£60) & DA refund	75				75	
					-	
					-	
					-	
					-	
					-	
Total	2,624	-	-	-	2,624	933

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 £
RYLA Camp	936				936	1,532
Young Writer - prizes & trophies	60				60	220
Primary School Quiz	383				383	446
Young Chef costs	168				168	172
Young Photographer costs					-	45
Young Musician costs					-	10
Purple Crocus Corms	175				175	195
30th Charter lunch costs	1,062				1,062	
Function costs	1,427				1,427	1,308
Bank charges - Kabale		45			45	60
Zoom licence	115				115	115
Conference costs	87				87	201
Community Champion Trophy					-	101
RGUK Foundation					-	250
Sundry costs	163				163	
					-	
					-	
Total	4,576	45	-	-	4,621	4,655

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Rotary Club of Portlethen and District Charitable Trust							
Registered charity number	SC038011							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	July	2023		30	June	2024	
Set out on pages	1 to 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 (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: - 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							
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.				Date: 29 March 2023			
	Chartered Accountant - ICAS							

*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