

## Rotary Club of Portlethen &amp; 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 £
<b>A1 Receipts</b>						
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
					-	
<b>A1 Sub total</b>	<b>3,420</b>	<b>21,388</b>	<b>-</b>	<b>-</b>	<b>24,808</b>	<b>33,106</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,420</b>	<b>21,388</b>	<b>-</b>	<b>-</b>	<b>24,808</b>	<b>33,106</b>
<b>A3 Payments</b>						
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					-	
					-	
<b>A3 Sub total</b>	<b>4,218</b>	<b>22,860</b>	<b>-</b>	<b>-</b>	<b>27,078</b>	<b>32,550</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,218</b>	<b>22,860</b>	<b>-</b>	<b>-</b>	<b>27,078</b>	<b>32,550</b>
<b>Net receipts / (payments)</b>	<b>(798)</b>	<b>(1,472)</b>	<b>-</b>	<b>-</b>	<b>(2,270)</b>	<b>556</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(798)</b>	<b>(1,472)</b>	<b>-</b>	<b>-</b>	<b>(2,270)</b>	<b>556</b>



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Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
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<b>Total receipts</b>	<b>3,420</b>	<b>21,388</b>	<b>-</b>	<b>-</b>	<b>24,808</b>	<b>33,106</b>
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Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,218</b>	<b>22,860</b>	<b>-</b>	<b>-</b>	<b>27,078</b>	<b>32,550</b>
<b>Net receipts / (payments)</b>	<b>(798)</b>	<b>(1,472)</b>	<b>-</b>	<b>-</b>	<b>(2,270)</b>	<b>556</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(798)</b>	<b>(1,472)</b>	<b>-</b>	<b>-</b>	<b>(2,270)</b>	<b>556</b>



### 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](http://www.oscr.org.uk).

### ***Trustees' Report for the Year ended 30 June 2025***

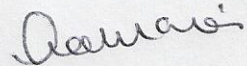
The accounts for the year ended 30 June 2025 are attached. Highlights for the year are as follows:-

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

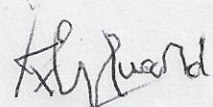


### ***Independent examiner's report to the members of the Rotary Club of Portlethen & District Charitable Trust***

*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
	-	-	-	-
<b>Total</b>	<b>- 675</b>	<b>- 1,472</b>	<b>- 2,147</b>	<b>162</b>

## 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
	-	-	-	-	-
	<b>9,149</b>	<b>- 2,147</b>	<b>7,002</b>	<b>1,175</b>	<b>5,827</b>

Prepared by Alistair C. McNair, Past president and Treasurer

Audited .....