

Rotary Club of North Berwick Trust Fund

Scotland · Charity number SC046111

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2015-11-06
Register	View on the OSCR register

Contact

Address	33 Moray Avenue Dunbar East Lothian EH42 1QG
Website	www.northberwickrotary.org

Activities

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

Purposes: 'the prevention or relief of poverty','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To identify and support those in need of a charitable nature and assist as best we can Locally, Nationally and Internationally.

Beneficiaries: 'Children or young people','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: 1. The Trustees hereby declare that the Trustees shall hold and apply the Trust Fund and all other monies which may from time to time be received by the Trustees (whether such monies shall arise from donations, bequests, deeds of covenant or from any other source) and also the investments for the time being representing the same (all of which are hereinafter included in the expression 'the Trust Fund') UPON TRUST 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:** East Lothian
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£81,012	£77,290	-	0
2024-06-30	£37,900	£37,411	-	0
2023-06-30	£39,523	£41,310	-	0
2022-06-30	£46,140	£38,039	-	0
2021-06-30	£63,686	£80,895	-	0

Rotary Club of North Berwick Trust Fund

Scotland - Charity number SC046111

Accounts

Rotary Club of North Berwick Trust Fund

**Report and Financial Statements
Year ended 30 June 2025**

Report of the Trustees for the year ended 30 June 2025

Legal and Administrative Information

Trustees: Andy Izat
David Lancaster
James Main
Gordon Symon
Bruce Wilson

Charity Number: SC046111

Bankers: Bank of Scotland
23 Westgate
North Berwick
EH39 4AG

Independent Examiner: Kenneth Gordon
4 Station Court
North Berwick
East Lothian
EH39 4DA

Contact Address: c/o Gordon Symon
18 Dirleton Avenue
North Berwick
East Lothian
EH39 4BQ

Report of the trustees for the year ended 30 June 2025

Structure, Governance and Management

The charity was established by Trust Deed dated 30 June 2015 following a resolution by the Rotary Club of North Berwick. The trustees are as stated on page 2, they have all served during the year.

None of the trustees has any beneficial interest in the trust. The trustees do not receive any remuneration for their services as trustees.

The Rotary Club of North Berwick has the power to appoint new trustees. No new Trustee was appointed during this period.

On appointment trustees are briefed on their responsibilities in line with OSCR guidelines.

The overall management and policy decisions are the responsibility of the trustees who are appointed under the terms of the Trust Deed.

Objectives and Activities

The trust receives all charitable funds raised by the Rotary Club of North Berwick and holds them for charitable purposes as proposed by the Rotary Club.

Financial Review

The Statement of Financial Activities for the year is set out on page 5 of the Financial Statements. A summary of the financial results and the work of the charity are set out below.

During the year the trust received £81,011.67 and paid out £77,290.41. The result for the year was an excess of income over expenditure of £3,721.26 added to reserves. Payments were made for local, national and international purposes.

The charity operates two funds. The first is the general fund for results of general fund raising (Unrestricted Funds). The second for funds raised for specific purposes (Restricted Funds).

Reserves policy

The intention is to distribute most of the funds in the year in which they are raised but the trustees will retain at least £3,000 to carry forward into the following year to be able to respond to any urgent appeals.

At the end of the year the unrestricted reserve was £17,644.23 The restricted reserves amounted to £6,542.31 These reserves were raised in this and previous financial years for distribution during the following or subsequent financial years.

This report was approved by the Trustees on 20th March 2025 and signed on their behalf by:

Signature:

Full Name: Andrew Izat
Trustee

Signature:

Full Name: Gordon David Symon
Trustee

Report of the trustees for the year ended 30 June 2025

Structure, Governance and Management

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Financial Review

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During the year the trust received £81,011.67 and paid out £77,290.41. The result for the year was an excess of income over expenditure of £3,721.26 added to reserves. Payments were made for local, national and international purposes.

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At the end of the year the unrestricted reserve was £17,644.23. The restricted reserves amounted to £6,542.31. These reserves were raised in this and previous financial years for distribution during the following or subsequent financial years.

This report was approved by the Trustees on 20th March 2025 and signed on their behalf by:

Signature:

Full Name: Andrew Izat
Trustee

Signature:

Full Name: Gordon David Symon
Trustee

Independent Examiner's Report to the Trustees of Rotary Club of North Berwick Trust Fund

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 5-7.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does 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. 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 us 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 or 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.

Signature:



Name: Kenneth Gordon

Independent Examiner

Date:

28 MARCH 2026

Statement of Financial Activities - As at 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £
Income				
- Fund Raising Events		£14,297.06	£41,730.83	£56,027.89
- Miscellaneous Income		£323.28	£24,660.50	£24,983.78
- Grants and Donations		£0.00	£0.00	£0.00
Total Income		£14,620.34	£66,391.33	£81,011.67
Payments				
- Local		£8,692.47	£53,548.02	£62,240.49
- National		£1,155.80	£4,680.00	£5,835.80
- International		£6,993.12	£2,221.00	£9,214.12
Total Payments		£16,841.39	£60,449.02	£77,290.41
Surplus/Deficit for the year		-£2,221.05	£5,942.31	£3,721.26
Transfers between funds		£0.00	£0.00	£0.00
Net Movement in funds		-£2,221.05	£5,942.31	£3,721.26

Statement of Balances – As at 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Funds Reconciliation				
- Balance - 30/06/24		£19,885.28	£600.00	£20,485.28
- Surplus/Deficit for year		-£2,221.05	£5,942.31	£3,721.26
Balance – 30/06/25		£17,664.23	£6,542.31	£24,206.54
Bank Balances - Bank of Scotland				
Bank Savings Account				£20,072.28
Bank Global Account				£0.00
Bank Current Account				£4,134.26
Total				£24,206.54

The notes on pages 6 & 7 form an integral part of these financial statements.

Notes forming part of the financial statements for the year ended 30 June 2025

1(a) Basis of Accounting

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards.

1(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are raised for specific purposes. The cost of raising such funds is charged against the specific fund.

2. Related Party Transactions

There are no related party transactions.

3. Income Received:

	Unrestricted Funds	Restricted Funds	Total 2025
Fundraising Major Receipts			
Bridge (R)		£1,217.00	£1,217.00
Charity shop (U)	£11,187.48		£11,187.48
Christmas Collections (U)	£2,607.58		£2,607.58
Classic Car Tour (R)		£20,759.25	£20,759.25
Concerts 1 of (R)		£1,806.80	£1,806.80
Drama Supper (R)		£830.00	£830.00
Earthquake in Maynmar (R)		£1,791.53	£1,791.53
East Lothian Triathalon (U)	£400.00		£400.00
Golf Main Event (R)		£6,480.00	£6,480.00
Umbrella Walk (R)		£8,846.25	£8,846.25
Other Major Receipts			£0.00
Donations - miscellaneous (U)	£251.00		£251.00
Foundation members donations (R)		£775.00	£775.00
Shelters Beach/Hill - donations (R)		£23,545.00	£23,545.00
	£14,446.06	£66,050.83	£80,496.89
Fundraising Lesser Receipts not exceeding £250.00 each	£102.00		£102.00
Other Lesser Receipts not exceeding £250.00 each	£72.28	£340.50	£412.78
Totals	£14,620.34	£66,391.33	£81,011.67

4. Grants Received - Rotary District 1320

0	£0.00	£0.00
Unrestricted Funds	Restricted Funds	Total 2024

5. Payments Made:

	Unrestricted Funds	Restricted Funds	Total 2025
Local Major Payments			
1st NB Brownies (R)		£607.43	£607.43
Anne Hay Irish Dance Academy - Dunbar (U)	£500.00		£500.00
Bass Rock Cricket Club (R)		£1,154.52	£1,154.52
Can do (R)		£1,500.00	£1,500.00
Car Tour Costs (R)		£5,977.62	£5,977.62
Challenge Enterprise (Youth business skills) (U)	£469.00		£469.00
Concert expenses (R)		£397.57	£397.57
East Lothian Young Carers (R&U)	£800.00	£2,000.00	£2,800.00
Gazeebo purchase and repair (U)	£925.77		£925.77
Golf Expenses (R)		£652.00	£652.00
Kindness Co-operative (U)	£1,000.00		£1,000.00
Muirfield Riding Therapy (R)		£4,364.50	£4,364.50
NB Beach and Hill Shelters (R)		£27,109.75	£27,109.75
NB Day Care Centre (R)		£1,340.00	£1,340.00
NB Football Club (R)		£4,994.73	£4,994.73
NB in Bloom (R)		£1,001.27	£1,001.27
NB Stroke Club (R)		£886.31	£886.31
NB Youth Project (R&U)	£700.00	£600.00	£1,300.00
School prizes /dictionaries for kids. (U)	366.14	£695.54	£1,061.68
Shop Costs (U)	£1,264.35		£1,264.35
Umbrella Walk expenses (U)	£616.24		£616.24
National Major Payments			
BBC Children in need (R)		£260.00	£260.00
British Red Cross training (U)	£622.80		£622.80
Poppy Scotland (U)	£533.00		£533.00
St. Columba's Hospice (R)		£4,350.00	£4,350.00
International Major Payments			
End Polio (R)		£306.00	£306.00
Lend with Care (U)	£500.00		£500.00
Rotary Foundation (R&U)	£1,436.32	£775.00	£2,211.32
ShelterBox (R&U)	£3,000.00	£1,140.00	£4,140.00
South Africa (Atlantais) Garden Project (R)		£1,041.00	£1,041.00
Ukraine Support (U)	£1,000.00		£1,000.00
	£13,733.62	£61,153.24	£74,886.86
Local Lesser Payments not exceeding £250.00 each	£2,050.97	£266.78	£2,317.75
National Lesser Payments not exceeding £250.00 each	£0.00	£70.00	£70.00
International Lesser Payments not exc. £250.00 each	£15.80	£0.00	£15.80
Totals	£15,800.39	£61,490.02	£77,290.41

6. Governance Cost

There are no employee and no Governance costs.

Accounts

Rotary Club of North Berwick Trust Fund

**Report and Financial Statements
Year ended 30 June 2024**

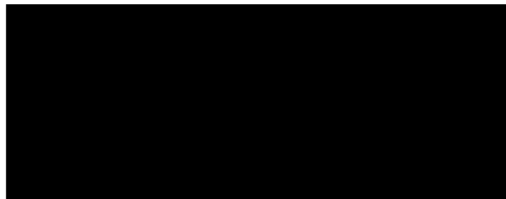
Report of the Trustees for the year ended 30 June 2023

Legal and Administrative Information



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Bankers: Bank of Scotland
23 Westgate
North Berwick
EH39 4AG



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On appointment trustees are briefed on their responsibilities in line with OSCR guidelines.

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Financial Review

The Statement of Financial Activities for the year is set out on page 5 of the Financial Statements. A summary of the financial results and the work of the charity are set out below.

During the year the trust received £37,900.18 and paid out £37,411.69. The result for the year was an excess of income over expenditure of £488.49 added to reserves. Payments were made for local, national and international purposes.

The charity operates two funds. The first is the general fund for results of general fund raising (Unrestricted Funds). The second for funds raised for specific purposes (Restricted Funds).

Reserves policy

The intention is to distribute most of the funds in the year in which they are raised but the trustees will retain at least £3,000 to carry forward into the following year to be able to respond to any urgent appeals.

At the end of the year the unrestricted reserve was £19,885.28. The restricted reserves amounted to £600.00. These reserves were raised in this and previous financial years for distribution during the following or subsequent financial years.

This report was approved by the Trustees on 20th March 2014 and signed on their behalf by:



Report of the trustees for the year ended 30 June 2023

Structure, Governance and Management

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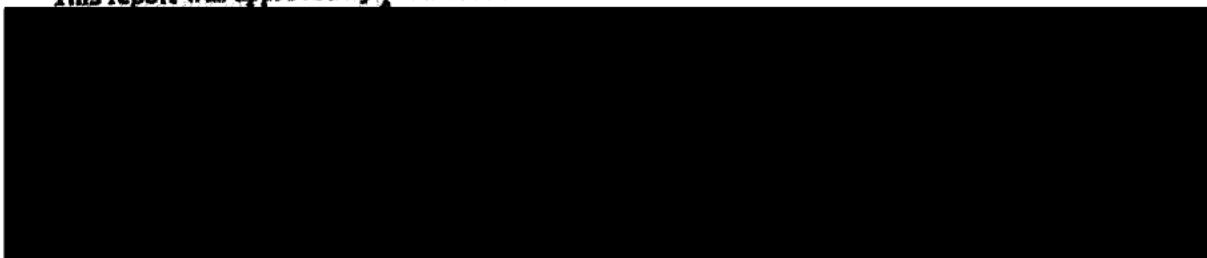
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Independent Examiner's Report to the Trustees of Rotary Club of North Berwick Trust Fund

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 5-7.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does 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.

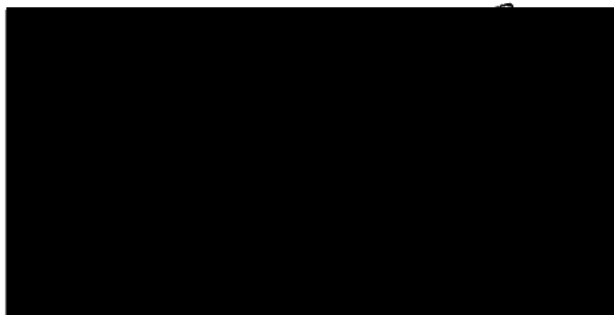
Basis of independent examiner's statement

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Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives us 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.



Statement of Financial Activities - As at 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Income				
- Fund Raising Events		£23,739.20	£11,771.05	£35,510.25
- Miscellaneous Income		£750.00	£1,009.93	£1,759.93
- Grants and Donations		£0.00	£630.00	£630.00
Total Income		£24,489.20	£13,410.98	£37,900.18
Payments				
- Local		£17,873.19	£3,444.11	£21,317.30
- National		£38.40	£5,300.00	£5,338.40
- International		£7,930.99	£2,825.00	£10,755.99
Total Payments		£25,842.58	£11,569.11	£37,411.69
Surplus/Deficit for the year		-£1,353.38	£1,841.87	£488.49
Transfers between funds		£5,912.34	-£5,912.34	£0.00
Net Movement in funds		£4,558.96	-£4,070.47	£488.49

Statement of Balances – As at 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Funds Reconciliation				
- Balance - 30/06/23		£15,326.32	£4,670.47	£19,996.79
- Surplus/Deficit for year		£4,558.96	-£4,070.47	£488.49
Balance – 30/06/24		£19,885.28	£600.00	£20,485.28
Bank Balances - Bank of Scotland				
Bank Savings Account				£0.00
Bank Global Account				£0.00
Bank Current Account				£20,485.28
Total				£20,485.28

The notes on pages 6 & 7 form an integral part of these financial statements.

Notes forming part of the financial statements for the year ended 30 June 2024

1(a) Basis of Accounting

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards.

1(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are raised for specific purposes. The cost of raising such funds is charged against the specific fund.

2. Related Party Transactions

There are no related party transactions.

3. Income Received:

	Unrestricted Funds	Restricted Funds	Total 2024
Fundraising Major Receipts			
Bridge (R)		£894.41	£894.41
Charity shop (U)	£6,625.70		£6,625.70
Christmas Collections (U)	£1,803.09		£1,803.09
Classic Car Tour (U)	£15,240.00		£15,240.00
Concerts 2 of (R)		£4,116.21	£4,116.21
Earthquake In Libya/Morroco (R)		£1,918.63	£1,918.63
Golf Main Event (R)		£4,189.50	£4,189.50
Quiz (R)		£652.30	£652.30
Other Major Receipts			£0.00
Donations - miscellaneous (U)	£750.00		£750.00
Foundation members donations (R)		£825.00	£825.00
	£24,418.79	£12,596.05	£37,014.84
Fundraising Lesser Receipts not exceeding £250.00 each	£70.41		£70.41
Other Lesser Receipts not exceeding £250.00 each		£184.93	£184.93
Totals	£24,489.20	£12,780.98	£37,270.18

4. Grants Received - Rotary District 1320

	0	£630.00	£630.00
Unrestricted Funds		Restricted Funds	Total 2024

5. Payments Made:

	Unrestricted Funds	Restricted Funds	Total 2024
Local Major Payments			
Borders Search and Rescue (U)	500		£500.00
Can do (R&U)	1000	1000	£2,000.00
Car Tour Costs (U)	£7,098.66		£7,098.66
Challenge Enterprise (Youth business skills) (U)	£400.00		£400.00
Christmas Collection Costs (U)	£281.23		£281.23
Chrocus bulbs for NB (U)	£350.00		£350.00
Concert expenses (R)		£978.65	£978.65
Dirleton School Chrome books (U)	£500.00		£500.00
Duke of Edinburgh award - school pupils (U)	£1,143.21		£1,143.21
East Lothian Young Carers (U)	£500.00		£500.00
Golf Expenses (R)		£909.16	£909.16
Gullane Big Belly Street Bins (U)	£1,000.00		£1,000.00
Muirfield Riding Therapy (U)	£500.00		£500.00
NB Shop History Windows - J Fergie (U)	£500.00		£500.00
Quiz expenses (R)		£537.37	£537.37
School prizes /books for kids. (U)	£754.20		£754.20
Shop Costs (U)	£1,057.48		£1,057.48
Velo tandem visually impaired group (U)	£500.00		£500.00
National Major Payments			£0.00
BBC Children in need (R)		£400.00	£400.00
Childrens Hospices across Scotland (R)		£4,000.00	£4,000.00
Shine Musical Theatre (R)		£900.00	£900.00
International Major Payments			
End Polio (U)	£1,050.00		£1,050.00
Lend with Care (U)	£500.00		£500.00
Malawi Bathrooms (U)	£500.00		£500.00
Malawi Rruits (U)	£1,500.00		£1,500.00
Pickups for Peace (U)	£500.00		£500.00
Rotary Foundation (R&U)	£1,630.00	£825.00	£2,455.00
ShelterBox (R&U)	£600.00	£2,000.00	£2,600.00
Students going abroad (U)	£1,033.43		£1,033.43
Ukraine Art - Tetania Hurn (U)	£400.00		£400.00
	£23,798.21	£11,550.18	£35,348.39
Local Lesser Payments not exceeding £250.00 each	£1,788.41	£18.93	£1,807.34
National Lesser Payments not exceeding £250.00 each	£38.40	£0.00	£38.40
International Lesser Payments not exc. £250.00 each	£217.56	£0.00	£217.56
Totals	£25,842.58	£11,569.11	£37,411.69

6. Governance Cost

There are no employee and no Governance costs.