

**Rotary Club of North Berwick Trust Fund**

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

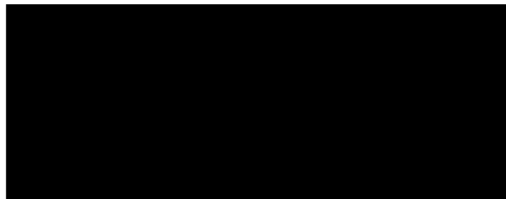
**Report of the Trustees for the year ended 30 June 2023**

**Legal and Administrative Information**



**Charity Number: SC046111**

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



## **Report of the trustees for the year ended 30 June 2023**

### **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 £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.

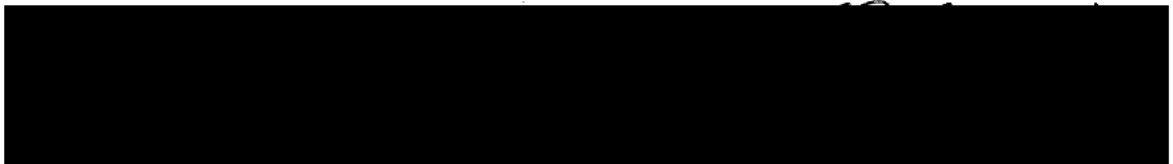
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### **Reserves policy**

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:



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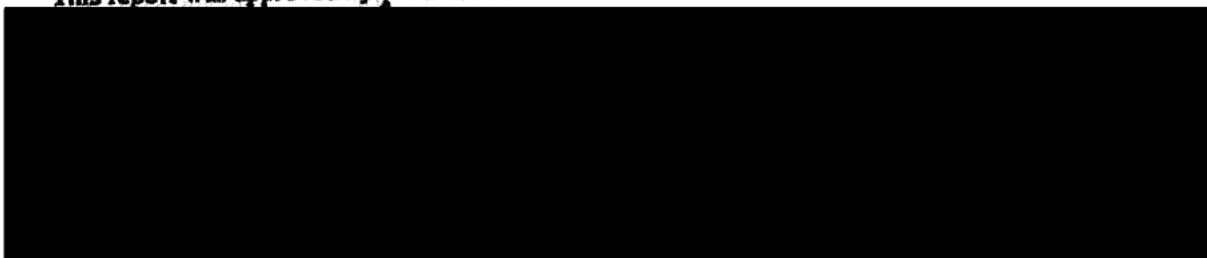
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## **Independent Examiner's Report to the Trustees of Rotary Club of North Berwick Trust Fund**

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.

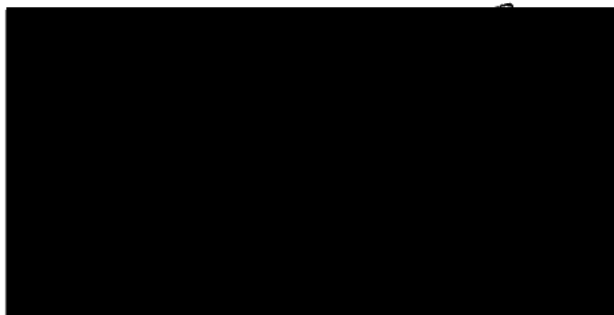
### **Basis of independent examiner's statement**

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.



# Statement of Financial Activities - As at 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Income</b>				
- 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
<b>Total Income</b>		<b>£24,489.20</b>	<b>£13,410.98</b>	<b>£37,900.18</b>
<b>Payments</b>				
- 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
<b>Total Payments</b>		<b>£25,842.58</b>	<b>£11,569.11</b>	<b>£37,411.69</b>
<b>Surplus/Deficit for the year</b>		<b>-£1,353.38</b>	<b>£1,841.87</b>	<b>£488.49</b>
<b>Transfers between funds</b>		<b>£5,912.34</b>	<b>-£5,912.34</b>	<b>£0.00</b>
<b>Net Movement in funds</b>		<b>£4,558.96</b>	<b>-£4,070.47</b>	<b>£488.49</b>

## Statement of Balances – As at 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Funds Reconciliation</b>				
- 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
<b>Balance – 30/06/24</b>		<b>£19,885.28</b>	<b>£600.00</b>	<b>£20,485.28</b>
<b>Bank Balances - Bank of Scotland</b>				
Bank Savings Account				£0.00
Bank Global Account				£0.00
Bank Current Account				£20,485.28
<b>Total</b>				<b>£20,485.28</b>

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
<b>Fundraising Major Receipts</b>			
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
<b>Other Major Receipts</b>			£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
<b>Fundraising Lesser Receipts not exceeding £250.00 each</b>	£70.41		£70.41
<b>Other Lesser Receipts not exceeding £250.00 each</b>		£184.93	£184.93
<b>Totals</b>	£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
<b>Local Major Payments</b>			
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
<b>National Major Payments</b>			£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
<b>International Major Payments</b>			
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
<b>Totals</b>	<b>£25,842.58</b>	<b>£11,569.11</b>	<b>£37,411.69</b>

#### 6. Governance Cost

There are no employee and no Governance costs.