

**ROTARY CLUB OF KINROSS & DISTRICT**

**CHARITABLE TRUST**

**ANNUAL REPORT**

**&**

**RECEIPTS & PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED**

**30 JUNE 2025**

**Scottish Charity Number SC051041**

# **ROTARY CLUB OF KINROSS & DISTRICT CHARITABLE TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025**

### **Trustees**

Chairperson	Robert Mitchell (until 30 June 2025) Yvonne Smith (from 1 July 2025)
Secretary	George T. Lawrie
Treasurer	George O. Sutherland
Member	Brian Timms

**Charity Address**            'Newton'  
                                 Tillyrie  
                                 Kinross  
                                 KY13 0RW

**Independent Examiner**   Ross McConnell CA  
                                 3 High Street  
                                 Kinross  
                                 KY13 8AW

### **Structure, Governance and Management**

The Charity is a Trust established to manage and distribute charitable funds held or raised by the Rotary Club of Kinross & District (the Club). It is governed by a Deed of Trust dated 23 March 2021 as amended on 23 June 2021.

There are a minimum of three Trustees (normally the President, Secretary and Treasurer of the Club) and a maximum of four. Trustees are appointed annually by the Club for a period of one year.

### **Objectives**

The objectives of the Trust, as recorded in the Trust Deed, are to hold and apply all monies received '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'.

## Financial Review

The Trust started the year with funds of £2417 of which £1252 was restricted.

During the year, it received £14461 from donations and fundraising activities and a further £1092 as Gift Aid.

Donations of £15051 were made, comprising £1000 to Rotary Foundation, £4627 to Broke not Broken, £500 to Shelterbox, £1300 to overseas causes and £4723 in smaller grants to seventeen charities and other organisations in the Kinross area.

The closing balance of funds at 30 June 2025 was £2417 of which £1252 was restricted.

## Donations Received in Kind

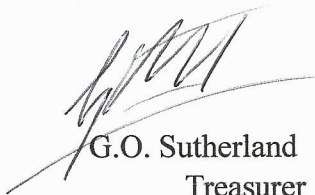
The Trust incurred no overhead costs as it received administrative support and facilities from the Club and enjoyed *pro bono* professional input from the Treasurer and Independent Examiner

This report was approved by the Trustees and signed on their behalf by:-



Y.S.

Y. Smith  
Chairperson



G.O. Sutherland  
Treasurer

**ROTARY CLUB OF KINROSS & DISTRICT CHARITABLE TRUST**

Scottish Charity Number SC 051041

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025**

	UNRESTRICTED	RESTRICTED	TOTAL	2024
<b>INCOME</b>				
Transfer from the Rotary Club of Kinross & District	0		0	1100
Donations and Fundraising	12411	2050	14461	9909
Gift Aid	1092	0	1092	1259
<b>TOTAL INCOME</b>	<b>13503</b>	<b>2050</b>	<b>15553</b>	<b>12268</b>
<b>EXPENDITURE</b>				
Donations:				
Rotary Foundation	1000		1000	1000
Shelterbox	500	0	500	2400
Rotary Youth Leadership Awards	0		0	750
Broke not Broken	2627	2000	4627	260
Overseas Grants	1300		1300	788
Local Grants	4723	50	4773	7056
Fundraising costs	2851		2851	874
<b>TOTAL EXPENDITURE</b>	<b>13001</b>	<b>2050</b>	<b>15051</b>	<b>13128</b>
<b>SURPLUS (DEFICIT) FOR THE PERIOD</b>	<b>502</b>	<b>0</b>	<b>502</b>	<b>(860)</b>
Balances at 1 July 2024, brought forward	1165	1252	2417	3077
<b>CLOSING BALANCE</b>	<b>1667</b>	<b>1252</b>	<b>2919</b>	<b>2217</b>
<b>REPRESENTED BY:</b>				
Bank Account			2919	2217
Cash			0	0
<b>TOTAL</b>			<b>2919</b>	<b>2217</b>

GO SUTHERLAND  
CHARTERED ACCOUNTANT  
TREASURER

## **Independent Examiner's Report to the Trustees of the Rotary Club of Kinross & District Charitable Trust.**

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

### **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 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
  - 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.



Ross McConnell CA

3 High Street

Kinross