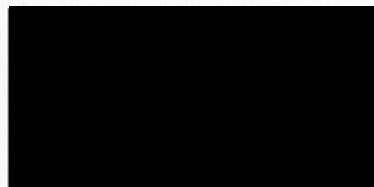


ROTARY IN ALLOWAY BENEVOLENT TRUST
REPORT OF THE TRUSTEES
AND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024



REPORT OF THE TRUSTEES

The Trustees have pleasure in submitting their Report for the year ended 30 June 2024.

STATUS AND GOVERNING DOCUMENT

The Organisation was registered as a Scottish Charitable Incorporated Organisation (SCIO) under the name of Rotary Club of Ayr SCIO - number SC051422 on 24 November 2021. It is governed by its Constitution created on 18 September 2021. This was updated on 24 November 2024 when its name was changed to Rotary in Alloway Benevolent Trust - retaining its status as a SCIO.

The activities of Rotary in Alloway Benevolent Trust SCIO ceased with effect from 30 June 2024 having been transferred to the unincorporated organisation – Rotary Club of Alloway - Club No. 20057 of Rotary International - District 1320.

PURPOSES

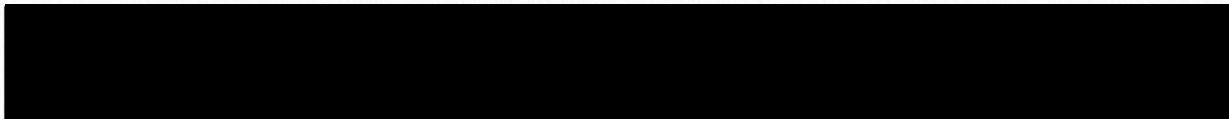
The objects of the Trust are to apply both the capital and revenue of the Benevolent Trust and all other monies which may from time to time be received by the Trustees under the direction of the Rotary Club of Alloway to and for the prevention or relief of poverty, saving of lives, relief of those in need, advancement of education, health citizenship or community development. Also, advancement of the arts, heritage, culture or science, environmental protection or improvement, human rights, conflict resolution or reconciliation and any other purpose as the Trustees may direct.

RECRUITMENT AND APPOINTMENT OF MEMBERS/TRUSTEES

Members of the organisation are subject to approval by the Council of the Rotary Club of Alloway who are also Trustees. The activities of the organisation are managed by a Board appointed by the members.

Trustees retire at each annual AGM however are eligible for re-election automatically unless they have chosen not to be re-elected, or another appointed in their place.

The Rotary Club of Alloway and is Club No. 20057 of Rotary International - District 1320.

TRUSTEES**REVIEW**

During the year further fund-raising efforts for relief in Ukraine resulted in a donation to a Ukraine Hospital of £3,051.97. An Ayr Town Hall Concert together with an Auction and Car Boot Sale produced further funds totalling £1,882.50.

Donations from the Wishing Well and others from members amounted to £483.68 in the year.

Details of all Grants and Donations paid in the year are contained in Note 6 to the Accounts.

The Trustees are grateful to the members of the Rotary Club of Alloway and many others who have supported these activities during the year.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Trust is exposed and related to the operations and finances of the Trust, and they are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEES' REMUNERATION AND EXPENSES

The Trustees did not receive any remuneration, or expenses, during the year.

REPORT OF THE TRUSTEES Continued

RESERVES

The Restricted and Unrestricted Funds at the year-end are as specified in the Statement of Balances as at 30 June 2024.

The Unrestricted Funds are retained for future charitable purposes at the discretion of the Trustees and members of the Rotary Club of Alloway.

Approved by the Trustees on 10th March 2025 and signed on their behalf

A large black rectangular box redacting the signature of the trustee.

Trustee

REPORT BY THE INDEPENDENT EXAMINER

I report on the accounts of the Trust for the year ended 30 June 2024 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiners

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. 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 matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 give 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



17 March 2025

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted Community Service Funds Note 3 £	Restricted Funds Note 4 £	Total Funds Current Period £
RECEIPTS				
Donations		483.68	72.00	555.68
Grants		-	-	-
Receipts from fund raising	2	<u>3,357.50</u>	<u>-</u>	<u>3,357.50</u>
GROSS RECEIPTS – CHARITABLE ACTIVITIES		<u>3,841.18</u>	<u>72.00</u>	<u>3,913.18</u>
PAYMENTS				
Expenses for fund raising activities		987.37	-	987.37
Grants and donations	6	<u>3,675.32</u>	<u>50.00</u>	<u>3,725.32</u>
PAYMENTS RELATING TO CHARITABLE ACTIVITIES		<u>4,662.69</u>	<u>50.00</u>	<u>4,712.69</u>
Governance costs – Independent examination		<u>70.00</u>	<u>-</u>	<u>70.00</u>
TOTAL PAYMENTS		<u>4,732.69</u>	<u>50.00</u>	<u>4,782.69</u>
SURPLUS(DEFICIT) FOR YEAR		<u>(891.51)</u>	<u>22.00</u>	<u>(869.51)</u>
STATEMENT OF BALANCES AS AT 30 JUNE 2024				
Cash and Bank Balances at start of year		6,639.56	0.00	6,639.56
Redesignated fund transfers		-	-	-
Surplus (deficit) shown in receipts and payments		<u>(891.51)</u>	<u>22.00</u>	<u>(869.51)</u>
Cash and Bank Balances at end of year		<u>5,748.05</u>	<u>22.00</u>	<u>5,770.05</u>

Approved by the Trustees on 10th March 2025 and signed on their behalf

Trustee

Trustee

NOTES TO THE ACCOUNTS – 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the receipts and payments basis and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2. RECEIPTS FROM FUND RAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Current Period £
Ukraine hospital	1,460.00		1,460.00
Auction	546.00	-	546.00
2's Company Concert	1,000.00	-	1,000.00
Car Boot sale	336.50	-	336.50
Young chef	<u>15.00</u>	<u>-</u>	<u>15.00</u>
	<u>3,357.50</u>	<u>-</u>	<u>3,357.50</u>

3. UNRESTRICTED FUNDS

	Total Current Period £
RECEIPTS	
Donations – Wishing Well	323.68
Donations - Other	<u>160.00</u>
	<u>483.68</u>
Ukraine hospital	1,460.00
2's Company Concert	1,000.00
Car Boot Sale	336.50
Young chef	15.00
Auction	<u>546.00</u>
	<u>3,357.50</u>
TOTAL RECEIPTS	<u>3,841.18</u>
PAYMENTS	
Expenses for fund raising activities	987.37
Grants & Donations	3,675.32
Independent examiner	<u>70.00</u>
TOTAL PAYMENTS	<u>4,732.69</u>
NET SURPLUS/ (DEFICIT) FOR YEAR	<u>(891.51)</u>

NOTES TO THE ACCOUNTS – 30 JUNE 2024

4. RESTRICTED FUNDS


	Rotary Foundation	Total Restricted Funds
	£	£
RECEIPTS		
Donations	72.00	72.00
Fund raising activities	—	—
TOTAL RECEIPTS	<u>72.00</u>	<u>72.00</u>
PAYMENTS		
Fund raising	-	-
Grants & Donations	<u>50.00</u>	<u>50.00</u>
TOTAL PAYMENTS	<u>50.00</u>	<u>50.00</u>
SURPLUS / (DEFICIT) FOR YEAR	<u>22.00</u>	<u>22.00</u>

5. RECONCILIATION OF MOVEMENT IN FUNDS

	At start of year £	Net Surplus / (Deficit) for year £	Fund Transfers £	At end of year £
Unrestricted Funds	<u>6,639.56</u>	<u>(891.51)</u>	<u>-</u>	<u>5,748.05</u>
Restricted Funds				
Rotary Foundation	<u>-</u>	<u>22.00</u>	<u>-</u>	<u>22.00</u>
Total Funds	<u>6,639.56</u>	<u>(869.51)</u>	<u>-</u>	<u>5,770.05</u>

NOTES TO THE ACCOUNTS – 30 JUNE 2024

6. GRANTS AND DONATIONS PAID

	Organisation/ Individuals	Total for Period £
Youth Projects		100.00
	Interact/ Rotaract	<u>73.35</u>
		173.35
Grants for other charitable and international projects		
	Ukraine hospital	3,051.97
	Rotary Foundation	<u>50.00</u>
		<u>3,101.97</u>
Local charities providing services to persons in need		
	Honey Pot	<u>250.00</u>
Local Community Projects & Organisations		
	Ukraine Community Group	<u>200.00</u>
TOTAL GRANTS AND DONATIONS		<u><u>3,725.32</u></u>
Whereof:		
Restricted Funds		<u>50.00</u>
Unrestricted Funds		<u><u>3,675.32</u></u>