

APPENDIX 1

OSCR
Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	July	2024		30	June	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Rotary Club of Cupar Charity SCIO

SC053887

Linley

15 East Road

Cupar

Fife

Postcode KY15 4HR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	William Nicoll			
2	Michael Hendry			
3	Dermot Stewart			
4	Roy Marsden			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	SCIO constitution
Trustee recruitment and appointment	The trustees are, <i>ex officio</i> , the President, the Immediate Past President, the Secretary and the Treasurer for the time being of the Rotary Club of Cupar

Objectives and activities

Charitable purposes	<ul style="list-style-type: none"> • The prevention or relief of poverty, • The advancement of education, • The advancement of health, • etc. in keeping with para, 4 of the charity's constitution.
Summary of the main activities in relation to these objects	The main fundraising activity during the first year of operation will follow in the pattern of the SCIO's predecessor. The Rotary Club of Cupar Charitable Trust, viz. the annual Santa's Sleigh collection, an annual Coffee Morning, a year-round Wishing Well collection at the Scottish Deer Centre, an annual Golf Match, and other <i>ad hoc</i> events.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

None

Financial review

Brief statement of the charity's policy on reserves

The SCIO received £9869.30 from its predecessor Charitable Trust on 1st July 2025, which will comfortably cope with planned expenditure in the first year of operation further fundraising takes place.

Details of any deficit

None

Donated facilities and services (if any)

None

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

MD Henry

OSCR will accept
digital or typed
signatures

Full name(s)

MICHAEL DAVID HENRY

Position (e.g. Chair)

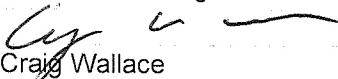
TREASURER

Date

31/3/26

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts		v2	
Report to the trustees/members of	Charity name	Rotary Club of Cupar Charity SCIO			
Registered charity number		SC053887			
On the accounts of the charity for the period	Period start date	Day	Month	Year	Period end date
		01	July	2024	to 30 June 2025
Set out on pages	Receipts and payments account, appendices 1 and 2				(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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 particular matters have come to my attention.</p>				
Basis of independent examiner's statement	<p>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 accounts.</p>				
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 				
Signed:					Date: 31/3/26
Name:	Craig Wallace				
Relevant professional qualification(s) or body (if any):	Association of Chartered Certified Accountants				
Address:	Paterson Boyd & Co Chartered Certified Accountants 18 North Street, Glenrothes Fife, KY7 5NA				

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Rotary Club of Cupar Charity SCIO

SC053887

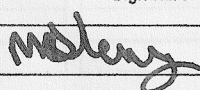


Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	07	2024		30	06	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	9,869				9,869	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	9,869	-	-	-	9,869	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,869	-	-	-	9,869	-
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	-				-	-
					-	-
A3 Sub total	-	-	-	-	-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	9,869	-	-	-	9,869	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	9,869	-	-	-	9,869	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-				-	-
	Surplus / (deficit) shown on receipts and payments account	9,869				9,869	-
						-	
						-	
	Cash and bank balances at end of year	9,869	-	-	-	9,869	-
(Agree balances with receipts and payments account(s))							
B2 Investments	Details	Fund to which asset belongs		Market valuation to nearest £		Last year to nearest £	
		Total		-		-	
B3 Other assets	Details	Fund to which asset belongs		Cost (if available) to nearest £		Current value (if available) to nearest £	
		Total		-		-	
B4 Liabilities	Details	Fund to which liability relates		Amount due to nearest £		Last year to nearest £	
		Total		-		-	
B5 Contingent liabilities	Details	Fund to which liability relates		Amount due (estimate) to nearest £		Last year to nearest £	
		Total		-		-	
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval	
				MICHAEL DAVID HENDRY		31/3/26	