

**THE ROTARY CLUB OF AYR BENEVOLENT FUND**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2020**

**Galbraith Pritchards  
Chartered Accountants  
20 Barns Street  
Ayr  
KA7 1XA**

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**REPORT OF THE TRUSTEES**

The Trustees have pleasure in submitting their Report for the year ended 30 June 2020.

**STATUS AND GOVERNING DOCUMENT**

The Organisation is registered as a charity under number SCO13822. It is governed by a founding document dated 18 November 1974, as amended by a Deed of Assumption and Conveyance and Resignation registered on 19 November 2007.

**OBJECTS**

The objects of the Trust are to apply both the capital and revenue of the Benevolent Fund and all other monies which may from time to time be received by the Trustees under the direction of the Rotary Club of Ayr to and for the benefit of needy or distressed persons and to or for the benefit of such charitable institutions, societies and objects as the Club shall from time to time direct.

**RECRUITMENT AND APPOINTMENT OF TRUSTEES**

The Rotary Club of Ayr has power by resolution to appoint new Trustees at any time to fill vacancies, but such new Trustees must be members of the Club. The Club may at any time by resolution remove a Trustee from the trusteeship of the 1974 Deed for any reason which may appear to the Club to be sufficient and without assigning any reason.

The Rotary Club of Ayr was chartered in 1931 and is Club No. 357 of Rotary International - District 1230. The Club meets regularly in the Savoy Park Hotel, Racecourse Road, Ayr, Scotland however the contact address for any correspondence is the Secretary, Craig Wilson.

**TRUSTEES**

Ian Alexander	Rotary Club of Ayr – President (Appointed 1 July 2020)
Ieuan Isaac	Rotary Club of Ayr – President 1 July 2019 to 30 June 2020
Craig Wilson	Rotary Club of Ayr – Secretary
Ronald Wilson	Rotary Club of Ayr – Treasurer (Appointed 12 May 2020)
Charles Gray	Rotary Club of Ayr – Treasurer (Resigned 28 February 2020)

**REVIEW**

The annual Charity Golf day was not able to be held in May 2020 due to restrictions imposed because of the COVID-19 Pandemic giving rise to net income of £470 which is being carried forward to hopefully be utilised in 2021 (2019 - £10,831). Much of the funds raised from the May 2019 Golf Day were distributed during the year and are referred to in Note 6 to the Account.

During the year, net funds raised for Aquabox amounted to £3,888 (2019 - £607) contributing towards donations of £3,900 (2019 - £875) to Aquabox for the purchase of water treatment filters.

## REPORT OF THE TRUSTEES Continued

### REVIEW (continued)

As from 1 July 2019 a new entity by the name of Ayrshire Coastal Path (ACP) agreed to take over the whole management and administration of the Coastal Path activities including the maintenance programme, insurance, financial arrangements and the marketing, sale and potential reprinting of the Ayrshire Coastal Path Guide Book, written some years ago by Rotarian Jimmy Begg and who had informally assigned the rights to sell the book for an indeterminate period to this charity.

It was agreed to transfer all cash funds as at 30 June 2019 in the Restricted Coastal Path Maintenance Fund, amounting to £3,017 to ACP.

It was also agreed to make a donation from Unrestricted Funds of £3,554, being the value attributed to the stock of Ayrshire Coastal Path Guidebooks as at 30 June 2019

Several material fundraising projects to support local community as well as some national and international projects and charities were undertaken during the year, details of which are referred to in the Account and Notes. The Trustees are grateful to the members of the Rotary Club of Ayr and many others who have supported these fundraising activities during the year.

### RISK MANAGEMENT

The Trustees have assessed the major risks to which the Trust is exposed, in particular those 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.

The COVID-19 pandemic has had, and is expected to continue to have, for the foreseeable future, a significant economic and social impact in the UK and, as a result, the Trust's activities going forward.

At this date, its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. No organisation, however, should be expected to predict the unknowable factors or all possible implications for its activities and this is particularly the case in relation to COVID-19.

### TRUSTEES' REMUNERATION AND EXPENSES

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

### RESERVES

The Restricted and Unrestricted Funds at the year-end are as specified in the Statement of Balances as at 30 June 2020.

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

Approved by the Trustees on 11 August 2020 and signed on their behalf



*Ian Alexander*

Trustee

**REPORT BY THE INDEPENDENT EXAMINER**

I report on the accounts of the Trust for the year ended 30 June 2020 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.



Marguerite B Roos  
Chartered Accountant  
Galbraith Pritchards  
20 Barns Street  
Ayr  
KA7 1XA

17 August 2020

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2020

	Note	Unrestricted Fund Note 3 £	Unrestricted Designated Funds £	Restricted Funds Note 4 £	Total Funds Current Period £	Total Funds Last Period £
<b>RECEIPTS</b>						
Donations		1,143	5,593	6,349	13,085	8,294
Grants		-	3,150	400	3,550	6,278
Funds realised from disposal of book stock		3,554	-	-	3,554	-
Receipts from fund raising	2	<u>50</u>	<u>4,326</u>	<u>-</u>	<u>4,376</u>	<u>21,591</u>
<b>GROSS RECEIPTS – CHARITABLE ACTIVITIES</b>		<u>4,747</u>	<u>13,069</u>	<u>6,749</u>	<u>24,565</u>	<u>36,163</u>
<b>PAYMENTS</b>						
Expenses for fund raising activities		85	2,393	-	2,478	3,894
Path maintenance		-	-	-	-	5,061
Funds transferred to ACP		-	-	3,017	3,017	-
Grants and donations	6	<u>3,554</u>	<u>14,665</u>	<u>5,795</u>	<u>24,014</u>	<u>37,906</u>
<b>PAYMENTS RELATING TO CHARITABLE ACTIVITIES</b>		<u>3,639</u>	<u>17,058</u>	<u>8,812</u>	<u>29,509</u>	<u>46,861</u>
Governance costs – Independent examination		<u>270</u>	<u>270</u>	<u>-</u>	<u>540</u>	<u>540</u>
<b>TOTAL PAYMENTS</b>		<u>3,909</u>	<u>17,328</u>	<u>8,812</u>	<u>30,049</u>	<u>47,401</u>
<b>SURPLUS(DEFICIT) FOR YEAR</b>		<u>838</u>	<u>(4,259)</u>	<u>(2,063)</u>	<u>(5,484)</u>	<u>(11,238)</u>

## STATEMENT OF BALANCES AS AT 30 JUNE 2020

## NOTE 5

	Unrestricted Fund	Designated Funds	Restricted Funds	Total Current Period	Total Last Period
	£	£	£	£	£
Cash and Bank Balances at start of year	1,473	10,370	4,222	16,065	27,303
Redesignated fund transfers	1,613	(1,617)	4	-	-
Surplus (deficit) shown in receipts and payments	<u>838</u>	<u>(4,259)</u>	<u>(2,063)</u>	<u>(5,484)</u>	<u>(11,238)</u>
	<u>3,924</u>	<u>4,494</u>	<u>2,163</u>	<u>10,581</u>	<u>16,065</u>

## NOTES

- 1 In addition to the above cash reserves the Benevolent Fund had the following assets:

	At 30 June 2020	At 30 June 2019
<b>Unrestricted Funds</b>		
Stock of ACP Guidebooks – At cost	£ -	£3,554

These books were, up to 30 June 2019, sold for the benefit of the Coastal Path Maintenance Fund.

Approved by the Trustees on 11 August 2020 and signed on their behalf



*Ian Alexander*

Trustee



*Ronald C Wilson CA*

Trustee

## NOTES TO THE ACCOUNTS – 30 JUNE 2020

## 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 Fund £	Designated Funds £	Restricted Funds £	Total Current Period £	Total Last Period £
Ayrshire Coastal Path Maintenance	-	-	-	-	2,211
Charity Golf Day	50	470	-	520	11,805
Water Bore Hole Project	-	-	-	-	1,225
Quiz night- Samuel's Smile & Ayrshire Parkinsons Group	-	1,366	-	1,366	-
Partners' evening - Sepsis (FEAT)	-	1,575	-	1,575	-
Burns evening	-	915	-	915	-
Weekly change jar collections	-	-	-	-	391
<b>Other funds received -</b>					
Aquabox Charity	-	-	-	-	825
Teenage Cancer Trust	-	-	-	-	210
Parkinsons	-	-	-	-	210
Solar Panel Project	-	-	-	-	755
Various fundraising events	-	-	-	-	3,959
	<u>50</u>	<u>4,326</u>	<u>-</u>	<u>4,376</u>	<u>21,591</u>

## 3. UNRESTRICTED FUND

	Unrestricted Fund £	Unrestricted Fund Last Period £
<b>RECEIPTS</b>		
Donations	1,143	510
Grants	-	-
Funds realised from disposal of book stock	3,554	
Fund raising activities	<u>50</u>	<u>9,312</u>
<b>TOTAL RECEIPTS</b>	<u>4,747</u>	<u>9,822</u>
<b>PAYMENTS</b>		
Expenses for fund raising activities	85	1,853
Grants & Donations	3,554	3,710
Independent examiner	<u>270</u>	<u>270</u>
<b>TOTAL PAYMENTS</b>	<u>3,909</u>	<u>5,833</u>
<b>NET RECEIPTS/ SURPLUS FOR YEAR</b>	<u>838</u>	<u>3,989</u>

## NOTES TO THE ACCOUNTS – 30 JUNE 2020

## 4. RESTRICTED FUNDS

	Aquabox	Coastal Path Maint. Fund	Bore Hole Project Fund	Cross/ roads (South Ayrshire)	Salvation Army Food Bank	Total Restricted Funds	Total Restricted Funds Last Period
	£	£	£	£	£	£	£
<b>RECEIPTS</b>							
Donations	3,888	-	225	446	1,790	6,349	7,784
Grant	-	-	-	-	400	400	6,278
Fund raising activities	-	-	-	-	-	-	12,279
<b>TOTAL RECEIPTS</b>	<u>3,888</u>	<u>-</u>	<u>225</u>	<u>446</u>	<u>2,190</u>	<u>6,749</u>	<u>26,341</u>
<b>PAYMENTS</b>							
Fund raising	-	-	-	-	-	-	2,041
Path Maintenance	-	-	-	-	-	-	5,061
Funds transferred to ACP	-	3,017	-	-	-	3,017	-
Grants & Donations	3,900	-	945	200	750	5,795	34,196
Independent examiner	-	-	-	-	-	-	270
<b>TOTAL PAYMENTS</b>	<u>3,900</u>	<u>3,017</u>	<u>945</u>	<u>200</u>	<u>750</u>	<u>8,812</u>	<u>41,568</u>
<b>SURPLUS / (DEFICIT) FOR YEAR</b>	<u>(12)</u>	<u>(3,017)</u>	<u>(720)</u>	<u>246</u>	<u>1,440</u>	<u>(2,063)</u>	<u>(15,227)</u>

## 5. RECONCILIATION OF MOVEMENT IN FUNDS

	At start of year £	Net Surplus / (Deficit) for year £	Fund Transfers £	At end of year £
<b>Unrestricted Funds</b>				
Designated funds	10,370	(4,259)	(1,617)	4,494
Unrestricted Fund - Advance for book reprint	(3,554)	3,554	-	-
Undesignated funds	<u>5,027</u>	<u>(2,716)</u>	<u>1,613</u>	<u>3,924</u>
	<u>11,843</u>	<u>(3,421)</u>	<u>(4)</u>	<u>8,418</u>
<b>Restricted Funds</b>				
Coastal Path Maintenance Fund	3,017	(3,017)	-	-
Aquabox	32	(12)	-	20
MIAB Cluster Group Fund	453	-	-	453
Water Bore Hole Project Fund	720	(720)	-	-
Salvation Army Food Bank	-	1,440	-	1,440
Other Restricted Funds for Distribution - Crossroads	-	246	4	250
	<u>4,222</u>	<u>(2,063)</u>	<u>4</u>	<u>2,163</u>
<b>Total Funds</b>	<u>16,065</u>	<u>(5,484)</u>	<u>-</u>	<u>10,581</u>



## NOTES TO THE ACCOUNTS – 30 JUNE 2020

## 6. GRANTS AND DONATIONS PAID

	Organisation/ Individuals	Total for Period £	Total for Last Period £
<b>Youth Projects</b>	Teenage Cancer Trust	-	210
	Unity Enterprise – Ayr Young Carers	3,238	682
	Whitley's Retreat	-	2,700
	Young Citizen /Honours Boards for local schools	72	20
		<u>3,310</u>	<u>3,612</u>
<b>Grants for other charitable and international projects</b>			
	Aquabox	3,900	875
	Water Bore Hole Project - Malawi	1,000	21,614
	Solar Panel Project - Malawi	-	4,877
	End Polio Now – Rotary Foundation	500	-
	Sepsis Research (FEAT)	400	-
		<u>5,800</u>	<u>27,366</u>
<b>Local charities providing services to persons in need</b>			
	South Ayrshire Dementia Support Association	250	1,000
	Ayrshire Cancer Support	-	2,700
	Crossroads	200	725
	Ayrshire Parkinson's Group	500	220
	Samuel's Smile	500	-
		<u>1,450</u>	<u>4,645</u>
<b>Local Community Projects &amp; Organisations</b>			
	Good Life – Good Death	-	583
	Salvation Army Food Bank - Ayr	1,750	200
	Newton Primary School	6,150	200
	Ayrshire Coastal Path	3,554	-
	Ayrshire Hospital Radio	250	-
	Ayr Junior Curlers	250	-
	Ayrshire Echo	250	-
	Hipshot Youth Theatre	250	-
	Ayr Women's Hub	250	-
		<u>12,704</u>	<u>983</u>
<b>Other grants from Club Treasure Chest</b>			
	Various Individuals & organisations	750	1,300
		<u>24,014</u>	<u>37,906</u>
<b>Whereof:</b>			
	Restricted Funds	5,795	27,386
	Designated Funds	14,665	9,408
	Unrestricted Funds	3,554	1,112