

THE ROTARY CLUB OF AYR BENEVOLENT FUND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

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

REPORT OF THE TRUSTEES

The Trustees have pleasure in submitting their Report for the year ended 30 June 2021.

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, Colin Vooght.

TRUSTEES

Hazel McCully	Rotary Club of Ayr – President (Appointed 1 December 2020)
Ian Alexander	Rotary Club of Ayr – President (Appointed 1 July 2020 – Resigned 10 November 2020)
Colin Vooght	Rotary Club of Ayr – Secretary (Appointed 1 December 2020)
Craig Wilson	Rotary Club of Ayr – Secretary (Resigned 27 November 2020)
Ronald Wilson	Rotary Club of Ayr – Treasurer

REVIEW

The annual Charity Golf Day was not able to be held in May 2020 or May 2021 due to restrictions imposed because of the COVID-19 Pandemic. Funds of £470 have been retained to hopefully be utilised in 2022.

During the year, net funds raised for Aquabox amounted to £1,298 (2020 - £3,888) contributing towards donations of £1,350 (2020 - £3,900) for the purchase of water treatment filters.

Several material 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. Members and others who had been supporting the local Salvation Army Food Bank by way of food contributions before the pandemic restrictions instead made cash donations giving rise to cash donations in the year of £4,100 (2020 - £1,750) 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.

REPORT OF THE TRUSTEES Continued

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 2021.

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 7 September 2021 and signed on their behalf

Hazel McCully

Trustee



REPORT BY THE INDEPENDENT EXAMINER

I report on the accounts of the Trust for the year ended 30 June 2021 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

/s/ September 2021

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Note	Unrestricted Fund Note 3 £	Unrestricted Designated Funds £	Restricted Funds Note 4 £	Total Funds Current Period £	Total Funds Last Period £
RECEIPTS						
Donations		-	3,096	4,557	7,653	13,085
Grants		-	-	-	-	3,550
Funds realised from disposal of book stock		-	-	-	-	3,554
Receipts from fund raising	2	<u>542</u>	<u>1,172</u>	<u>1,038</u>	<u>2,752</u>	<u>4,376</u>
GROSS RECEIPTS – CHARITABLE ACTIVITIES		<u>542</u>	<u>4,268</u>	<u>5,595</u>	<u>10,405</u>	<u>24,565</u>
PAYMENTS						
Expenses for fund raising activities		20	40	190	250	2,478
Funds transferred to ACP		-	-	-	-	3,017
Grants and donations	6	<u>100</u>	<u>4,057</u>	<u>8,242</u>	<u>12,399</u>	<u>24,014</u>
PAYMENTS RELATING TO CHARITABLE ACTIVITIES		<u>120</u>	<u>4,097</u>	<u>8,432</u>	<u>12,649</u>	<u>29,509</u>
Governance costs – Independent examination		<u>540</u>	<u>-</u>	<u>-</u>	<u>540</u>	<u>540</u>
TOTAL PAYMENTS		<u>660</u>	<u>4,097</u>	<u>8,432</u>	<u>13,189</u>	<u>30,049</u>
SURPLUS(DEFICIT) FOR YEAR		<u>(118)</u>	<u>171</u>	<u>(2,837)</u>	<u>(2,784)</u>	<u>(5,484)</u>

STATEMENT OF BALANCES AS AT 30 JUNE 2021

NOTE 5

	Unrestricted Fund	Designated Funds	Restricted Funds	Total Current Period	Total Last Period
	£	£	£	£	£
Cash and Bank Balances at start of year	3,923	4,495	2,163	10,581	16,065
Redesignated fund transfers	(363)	(1,529)	1,892	-	-
Surplus (deficit) shown in receipts and payments	<u>(118)</u>	<u>171</u>	<u>(2,837)</u>	<u>(2,784)</u>	<u>(5,484)</u>
	<u>3,442</u>	<u>3,137</u>	<u>1,218</u>	<u>7,797</u>	<u>10,581</u>

Approved by the Trustees on 7 September 2021 and signed on their behalf

Hazel McCully

Trustee



Ronald C Wilson CA

Trustee



NOTES TO THE ACCOUNTS – 30 JUNE 2021

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

	Undesignated Funds £	Designated Funds £	Restricted Funds £	Total Current Period £	Total Last Period £
Charity Golf Day	-	-	-	-	520
Quiz night- Samuel's Smile & Ayrshire Parkinsons Group	-	-	-	-	1,366
Partners' evening - Sepsis (FEAT)	-	-	-	-	1,575
Burns evening	-	-	-	-	915
Weekly change jar collections	-	-	-	-	-
Other funds received -					
Aquabox Charity	-	-	1,038	1,038	-
Raffles	-	1,172	-	1,172	-
Bank complaint compensation	200	-	-	200	-
Smile Amazon donations and other fundraising activities	<u>342</u>	<u>-</u>	<u>-</u>	<u>342</u>	<u>-</u>
	<u>542</u>	<u>1,172</u>	<u>1,038</u>	<u>2,752</u>	<u>4,376</u>

3. UNRESTRICTED FUNDS

	Designated Funds £	Undesignated Funds £	Total Unrestricted Funds Last Period £
RECEIPTS			
Donations	3,096	-	6,736
Grants	-	-	3,150
Bank complaint compensation	-	200	-
Funds realised from disposal of book stock	-	-	3,554
Fund raising activities	<u>1,172</u>	<u>342</u>	<u>4,376</u>
TOTAL RECEIPTS	<u>4,268</u>	<u>542</u>	<u>17,816</u>
PAYMENTS			
Expenses for fund raising activities	40	20	2,478
Grants & Donations	4,057	100	18,219
Independent examiner	<u>-</u>	<u>540</u>	<u>540</u>
TOTAL PAYMENTS	<u>4,097</u>	<u>660</u>	<u>21,237</u>
NET SURPLUS/ DEFICIT FOR YEAR	<u>171</u>	<u>(118)</u>	<u>(3,421)</u>

NOTES TO THE ACCOUNTS – 30 JUNE 2021

4. RESTRICTED FUNDS

	Aquabox	Cross/ roads (South Ayrshire)	Salvation Army Food Bank	Treasure Chest	Other Restricted funds disbursed in year	Total Restricted Funds	Total Restricted Funds Last Period
	£	£	£	£	£	£	£
RECEIPTS							
Donations	450	105	3,151	251	600	4,557	6,349
Grant	-	-	-	-	-	-	400
Fund raising activities	<u>1,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,038</u>	<u>-</u>
TOTAL RECEIPTS	<u>1,488</u>	<u>105</u>	<u>3,151</u>	<u>251</u>	<u>600</u>	<u>5,595</u>	<u>6,749</u>
PAYMENTS							
Fund raising	190	-	-	-	-	190	-
Funds to ACP	-	-	-	-	-	-	3,017
Grants & Donations	<u>1,350</u>	<u>655</u>	<u>4,100</u>	<u>750</u>	<u>1,387</u>	<u>8,242</u>	<u>5,795</u>
TOTAL PAYMENTS	<u>1,540</u>	<u>655</u>	<u>4,100</u>	<u>750</u>	<u>1,387</u>	<u>8,432</u>	<u>8,812</u>
SURPLUS / (DEFICIT) FOR YEAR	<u>(52)</u>	<u>(550)</u>	<u>(949)</u>	<u>(499)</u>	<u>(787)</u>	<u>(2,837)</u>	<u>(2,063)</u>

5. RECONCILIATION OF MOVEMENT IN FUNDS

	At start of year £	Net Surplus / (Deficit) for year £	Fund Transfers £	At end of year £
Unrestricted Funds				
Designated funds	4,495	171	(1,529)	3,137
Undesignated funds	<u>3,923</u>	<u>(118)</u>	<u>(363)</u>	<u>3,442</u>
	<u>8,418</u>	<u>53</u>	<u>(1,892)</u>	<u>6,579</u>
Restricted Funds				
Aquabox	20	(52)	32	-
MIAB Cluster Group Fund	453	-	-	453
Treasure Chest	-	(499)	773	274
Salvation Army Food Bank	1,440	(949)	-	491
Crossroads	250	(550)	300	-
Other Restricted Funds	<u>-</u>	<u>(787)</u>	<u>787</u>	<u>-</u>
	<u>2,163</u>	<u>(2,837)</u>	<u>1,892</u>	<u>1,218</u>
Total Funds	<u>10,581</u>	<u>(2,784)</u>	<u>-</u>	<u>7,797</u>

NOTES TO THE ACCOUNTS – 30 JUNE 2021

6. GRANTS AND DONATIONS PAID

	Organisation/ Individuals	Total for Period £	Total for Last Period £
Youth Projects	Teenage Cancer Trust	-	-
	Unity Enterprise – Ayr Young Carers	100	3,238
	Whitley's Retreat	750	-
	Young Citizen /Honours Boards for local schools	<u>207</u>	<u>72</u>
		<u>1,057</u>	<u>3,310</u>
Grants for other charitable and international projects	Aquabox	1,350	3,900
	Water Bore Hole Project - Malawi	-	1,000
	Poppy Appeal	500	-
	Leonard Cheshire Disability	100	-
	End Polio Now – Rotary Foundation	-	500
	Sepsis Research (FEAT)	<u>-</u>	<u>400</u>
		<u>1,950</u>	<u>5,800</u>
Local charities providing services to persons in need	S A Dementia Support Association	-	250
	Ayrshire Cancer Support	750	-
	Unity Grill	300	-
	Crossroads	655	200
	Ayrshire Parkinson's Group	-	500
	Samuel's Smile	<u>-</u>	<u>500</u>
		<u>1,705</u>	<u>1,450</u>
Local Community Projects & Organisations	Inconvenience Store	1,000	-
	Salvation Army Food Bank - Ayr	4,100	1,750
	Salvation Army Xmas Toy Appeal	787	-
	18 th SA Scout Group	250	-
	VICS in the Community	250	-
	Newton Primary School	-	6,150
	Ayrshire Coastal Path	-	3,554
	Ayrshire Hospital Radio	-	250
	Ayr Junior Curlers	-	250
	Ayrshire Echo	-	250
	Hipshot Youth Theatre	-	250
	Ayr Women's Hub	<u>1,300</u>	<u>250</u>
		<u>7,687</u>	<u>12,704</u>
Other grants from Club Treasure Chest	Various Individuals & organisations	-----	750
		<u>12,399</u>	<u>24,014</u>
Whereof:			
Restricted Funds		<u>8,242</u>	<u>5,795</u>
Designated Funds		<u>4,057</u>	<u>14,665</u>
Unrestricted Funds		<u>100</u>	<u>3,554</u>