

The RCCC Charitable Trust

Trustees' Report and Financial Statements

For The Period Ended 30 September 2010

**Charity Registration No. SC038043
Company Registration No. SC312146**

**The RCCC Charitable Trust
Legal and Administrative Information
For the period ended 30 September 2010**

Charity Name and Numbers

RCCC Charitable Trust
Scottish Company Registration Number SC 312146
Scottish Charity Registration Number SC 038043

Correspondence Address

c/o The Royal Caledonian Curling Club,
Caimie House
Ingliston Showground
Newbridge
EH28 8NB

Registered Address

c/o Messrs J&H Mitchell WS
51 Atholl Road
Pitlochry
Perthshire, PH16 5BU

Trustees and Directors

Sheriff David B Smith	(Appointed 9th May 2007)
Colin T Grahamslaw	(Resigned 13th August 2010)
William Marshall	(Resigned 19 th June 2010)
John Burnett	(Appointed 24th September 2009)
Robert Scott	(Appointed 19 th June 2010)
William Nicoll	(Appointed 19 th June 2010)
Bruce Crawford	(Appointed 23 rd November 2010)
Thomas Hinnigan	(Appointed June 2007 and Co-opted June 2008 - resigned 13/01/2011)
Michael Ferguson	(Appointed June 2006 and Co-opted June 2008 - resigned 13/01/2011)
Bob Tait	(Appointed June 2008 and Co-opted June 2009 - resigned 13/01/2011)

Legal Advisors

J & H Mitchell WS, 51 Atholl Road, Pitlochry, Perthshire, PH16 5BU

Bankers

Bank of Scotland, 206 St John's Road, Edinburgh EH12 8SH

Independent Examiner

Robert W Smith, ACPA, 31 Hope Street, Inverkeithing KY11 1LN

**The RCCC Charitable Trust
Trustees' Report
For the period ended 30 September 2010**

History and Objectives

The RCCC Charitable Trust was founded on 17th November 2006. The charity is a company limited by guarantee with the purposes laid down in its Memorandum and Articles namely:

- (a) the advancement of public participation in sport;
- (b) the advancement of education;
- (c) the advancement of the arts, heritage and/or culture;
- (d) the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the public generally; and
- (e) the relief of those in need by reason of disability or other disadvantage.

Management and Governance

The composition of the Board of Trustees is as follows:

- (a) The President, Chairman and Chief Executive *ex officio*s of the Royal Caledonian Curling Club ("the Royal Club"), incorporated under the Companies Acts under Company Number SC232571 and having its Registered Office at 51 Atholl Road, Pitlochry, Perthshire PH16 5BU, or its successors; and
- (b) up to three individual persons appointed as Trustees by the Board of Directors of the Royal Club in terms of Articles 23 and 25 and
- (c) up to three individual persons co-opted as Trustees by the Board of the Trust in terms of Articles 24 and 25

All Trustees had received the Guidance Notes on being a Charity Trustee.

Activities for the Period

The Trust's activities have been limited because of the delays to the building of the National Curling Centre in Kinross. The Trust has continued to develop schemes to raise funds for its contribution to the build costs, however it did not feel it could launch these until the doubts over the availability of the preferred site had been resolved.

Financial Report

The Trustees took the view that funds should be retained within an interest bearing bank account rather than invested elsewhere due to the instability in the financial markets and to ensure that funds were not tied up until a longer term view of the Trust's activities were known.

£11,000 in funding was received from the Robertson Trust to support the costs of a disability programme. The funding from the Robertson Trust is £11,000 per year over three years and the Royal Club has undertaken to make up any shortfall in funding.

Future Plans

The Trust will continue to stand ready to launch its fundraising drive for the National Museum to be based in the National Curling Centre. will also continue to examine the best way to develop the museum experience and displays.

The Adult and Disability Development Manager will continue to run programmes aimed at increasing the numbers participating in the sport of curling and enhancing the experience of those already involved.

Report by National Adult and Disability Development Manager

Sheila Swan

Wheelchair Curling

The number of Wheelchair Curling Clubs has remained steady with ten clubs affiliated to the Royal Club. Ayrshire Sportsability Wheelchair Curling Club has been introduced at the Galleon Centre, Kilmarnock and it is hoped that they will affiliate in the future.

The "Introduction to Wheelchair Curling Coaching" has continued to be a popular module in the Coaching Pathway. Twelve coaches attended the module held at Hamilton.

Deaf Curling

To assist the delivery of the programme two Deaf Curlers have undertaken the Assistant Coach Qualification. This will be extremely beneficial in the delivery of "Try Curling" to beginner groups. We continue to work with the Deaf Curlers and the various Deaf Sport Agencies to develop the sport and obtain affiliation to the relevant sporting bodies.

Links have been made with Donaldson's School for the Deaf and plans are in place to introduce a structured programme next season.

Visually Impaired Curling

The established Steering Group continue to work to develop Visually Impaired Curling in Scotland. Following the WCF Disabilities Seminar in July 2009, Dottie Burt (Scotland) and Danny Lamoureux (Canada) were nominated to promote Visually Impaired Curling and the first VI Workshop was supported by the Royal Club to develop the sport.

Work has progressed to develop the Visually Impaired Coaching module and an initial outline course was piloted in the Area Curling Development Officers' network. This Module will be further developed and launched in season 2010/2011.

Statement of Trustees Responsibilities

The Directors are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its net income and expenditure for the period.

In preparing these accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



Robert Scott
Director/Trustee

Date: 26 JAN 2011

RCCC Charitable Trust
SC 038043
Report of the Independent Examiner

I report on the accounts of the charity for the year ended 30 September 2010 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner.

The charity's trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of the Charity 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) (a) to (c) 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.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006, 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.



Robert W Smith ACPA
31 Hope Street
INVERKEITHING
FIFE KY11 1LN

26 Jan 2011

**The RCCC Charitable Trust
Statement of Financial Activities
For the period ended 30 September 2010**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Incoming Resources					
Donations	1	11,000	-	11,000	0
Investment Income	2	366	-	366	353
Total Incoming Resources		11,366	-	11,366	353
Resources Expended					
Charitable Activities	3	11,000	-	11,000	10,000
Insurance		-	-	-	0
Governance Costs	4	1,080	-	1,080	1,045
Total Resources Expended		12,080	-	12,080	11,045
Net Movement of Funds		(714)	-	(714)	(10,692)
Balances					
	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2010 £	2009
Balances brought forward		90,605	-	90,605	101,297
Net Movement of Funds		(714)	-	(714)	(10,692)
		89,891	-	89,891	90,605

**The RCCC Charitable Trust
Balance Sheet
As at 30 September 2010**

	Notes	£	2010 £	£	2009 £
Fixed Assets					
WK Jackson Collection			25,000		25,000
			25,000		25,000
Current Assets					
Bank		65,641		66,355	
Cash		0		0	
			65,641		66,355
Current Liabilities					
Accruals		750		750	
			750		750
			64,891		65,605
Total Net Assets			89,891		90,605
Represented by					
Restricted Funds			89,891		90,605
Unrestricted Funds			-		-
Total Funds			89,891		90,605

Directors' statements on unaudited accounts

(a) For the year ended 30 September 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006

(b) No member has required the Company to obtain an audit of these financial statements in accordance with section 476 of the Companies Act 2006.

(c) The director acknowledges his responsibility for :-

(i) ensuring the Company keeps accounting records which comply with section 386 of the Act; and

(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period, and of its profit for the financial period, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to Accounts, so far as applicable to the Company.

(d) The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small Companies and with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

The financial statements were approved by the Trustees on 26 JAN 2011 and approved on their behalf by:



Robert Scott, Director / Trustee

The Notes on pages 9 to 10 form part of these financial statements

RCCC Charitable Trust
Notes to the financial statements
For the period ended 30 September 2010

1. ACCOUNTING POLICIES

Accounting Convention

The Financial Statements have been prepared in accordance with the statement of Recommended Practice - Accounting for Charities, except that depreciation has not been charged on freehold property. The Financial Statements have been prepared under the historical cost convention.

Voluntary income and legacies

Voluntary income derived by ways of donations to the charity is included in full in the Statement of Financial Activities when received.

Funds

As required by the Statement of Recommended Accounting Practice (SORP), the charity's funds are now divided into 2 legally distinct categories. The divisions are set out below:

Restricted funds

Restricted funds are funds subject to specific trusts or conditions, which are declared or made by the donor, or with the authority of the donor (e.g. an appeal). All receipts under restriction, and related expenditure, are included in this category.

Unrestricted funds

These are expendable at the discretion of the trustees and committee members may from, time to time, set aside certain funds for specific purposes into separate designated funds. Such designations carry no legal restriction, and may be changed at the discretion of the trustees and committee members.

2. INVESTMENT INCOME

The investment income received represents bank interest on deposits.

3. RESTRICTED FUNDS

See financial report.

4. RESOURCES EXPENDED

	2010 £	2009 £
Governance costs		
Professional fees	329	293
Bank charges	1	2
Independent Examiner fee	750	750
	<u>1080</u>	<u>1,045</u>

RCCC Charitable Trust
Notes to the financial statements (continued)
For the period ended 30 September 2010

5. EMPLOYEES

There were no employees during the period.

6. CAPITAL COMMITMENTS

The Trust had no capital commitments at 30 September 2010.

7. TAX

Being a charity the Trust is exempt from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

8. DIRECTORS REMUNERATION AND EXPENSES

The directors received no remuneration or expenses in the period.

9. RELATED PARTY TRANSACTIONS

There were no related party transactions in the period to 30 September 2010.

10. CONTINGENT LIABILITIES

There are no contingent liabilities at 30 September 2010.