

**The RCCC Charitable Trust**  
**Trustees' Report and Financial Statements**  
**For The Year Ended 30 September 2011**

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

**The RCCC Charitable Trust  
Legal and Administrative Information  
For the year ended 30 September 2011**

**Charity Name and Numbers**

RCCC Charitable Trust  
Scottish Company Registration Number SC312146  
Scottish Charity Registration Number SC038043

**Correspondence Address**

c/o The Royal Caledonian Curling Club,  
Cairnie 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 Smith	(Appointed 9 May 2007)
John Burnett	(Appointed 24 September 2009)
Robert Scott	(Appointed 19 June 2010)
William Nicoll	(Appointed 19 June 2010)
Bruce Crawford	(Appointed 23 November 2010)
Patrick Edington	(Appointed 18 June 2011)
Thomas Hinnigan	(Resigned 13 January 2011)
Michael Ferguson	(Resigned 13 January 2011)
Robert Tait	(Resigned 13 January 2011)

**Company Secretary**

J & H Mitchell WS

**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**

Andrew Croxford CA, Thomson Cooper Accountants, 3 Castle Court, Carnegie Campus,  
Dunfermline, Fife KY11 8PB

**The RCCC Charitable Trust  
Trustees' Report  
For the year ended 30 September 2011**

**History and Objectives**

The RCCC Charitable Trust was founded on 17<sup>th</sup> 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 Trustees are also the directors for the purpose of company law. 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 Year**

The principal work of the Trust during the year has been in developing policies and strategy for the anticipated Scottish Curling Museum. The Trust has continued to develop schemes to raise funds for the Scottish Curling Museum and catalogue the art and artefacts currently held in storage.

During the course of the year, an appeal was launched to restore the painting of 'The Grand Match at Linlithgow Loch' by Charles Lees RSA. This masterpiece by Charles Lees requires around £50,000 to restore it to its former glory.

**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.

£21,000 in funding was received from the Robertson Trust and the Peter Harrison Foundation to support the costs of a disability programme. The Royal Club will meet any shortfall in the funding of this programme. A disability officer has been appointed by the Royal Club to fulfil the programme on behalf of the Trust.

**The RCCC Charitable Trust  
Trustees' Report  
For the year ended 30 September 2011**

**Future Plans**

The Trust will continue planning and fundraising for projects that increase wider participation in curling. It will also continue to examine the best way to develop experience and displays for the Scottish Curling Museum.

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.

**Development Manager - Adult and Disability**  
By Sheila Swan

**Disability Funding**

Further funding to support the development of Disability Curling has been received from The Peter Harrison Foundation. Additional support will continue to be searched for to ensure the long term development of the Disability Programme.

**Wheelchair Curling**

- The number of Wheelchair Curling Clubs has remained steady with 10 affiliated clubs.
- The "Introduction to Wheelchair Curling Coaching" has continued to be a popular module in the Coaching Pathway. This season the module was held at Hamilton.
- The Wheelchair Skill Awards have been introduced as a standardised progression model which rewards improvement in skill and is for all standards of curlers. All affiliated Wheelchair Curling Clubs were invited to send representatives to the launch and initial training, we were delighted to have 14 individuals representing 7 different ice rinks/wheelchair curling clubs and look forward to seeing the Wheelchair Skill Awards programme being implemented.
- The Scottish Wheelchair Curling Association had a total of 11 athletes supported this season, 8 of which received support from sportsotland Institute of Sport.
- The Scottish Wheelchair Curling Association launched it Second Spokes Programme this season with 2 training days held at The Peak, Stirling. This programme has been introduced with the aim of assisting up and coming athletes who may not have opportunity to benefit from advanced coaching.

**Deaf Curling**

Regular curling sessions for the Deaf have taken place at Braehead this season; a small group have been attending on a fortnightly basis. Discussions have been taking place with UKDeaf Sport with a view to affiliation to the relevant curling bodies which will assist the development of the programme.

**Vision Impaired Curling**

- The inaugural International Vision Impaired Curling Workshop was held at Kinross this season to assist the development of this programme.
- The Royal Blind School have enjoyed Curling sessions at Kinross this season with support from Kinross High School Pupils, it is hoped these sessions will continue next season on a more regular basis.

**The RCCC Charitable Trust  
Trustees' Report  
For the year ended 30 September 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 year.

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



Bruce Crawford  
Director/Trustee

14<sup>th</sup> June 2012

**RCCC Charitable Trust  
SC038043  
Report of the Independent Examiner**

I report on the accounts of the RCCC Charitable Trust for the year ended 30<sup>th</sup> September 2011 which are set out on pages 7 to 10.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the 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 Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees considers that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

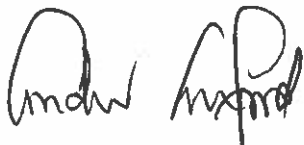
**Basis of independent examiner's statement**

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 management committee 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Andrew Croxford CA  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

15<sup>th</sup> June 2012

**The RCCC Charitable Trust  
Statement of Financial Activities  
For the year ended 30 September 2011**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2011 £	2010 £
<b>Incoming Resources</b>					
Donations	1	36,804	50	36,854	11,000
Investment Income	2	-	218	218	366
Total Incoming Resources		36,804	268	37,072	11,366
<b>Resources Expended</b>					
Charitable Activities	3	21,240	-	21,240	11,000
Governance Costs	4	1,579	-	1,579	1,080
Total Resources Expended		22,819	-	22,819	12,080
Net Movement of Funds		13,985	268	14,253	(714)
<b>Reconciliation of Funds</b>					
Balances brought forward		89,891	-	89,891	90,605
Balances carried forward		103,876	268	104,144	89,891

**The RCCC Charitable Trust  
Balance Sheet  
As at 30 September 2011**

	Notes	2011	2010
<b>Fixed Assets</b>		£	£
WK Jackson Collection		25,000	25,000
		25,000	25,000
<b>Current Assets</b>			
Debtors - HMRC Gift Aid		2,706	-
Bank		77,188	65,641
Cash		-	-
		79,894	65,641
<b>Current Liabilities</b>			
Accruals		750	750
		79,144	64,891
<b>Total Net Assets</b>		104,144	89,891
<b>Represented by</b>			
Restricted Funds	3	103,876	89,891
Unrestricted Funds		268	-
<b>Total Funds</b>		104,144	89,891

Directors' statements on unaudited accounts

(a) For the year ended 30 September 2011 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 year, and of its profit for the financial year, 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 14<sup>th</sup> June 2012 and approved on their behalf by:



Bruce Crawford, 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 year ended 30 September 2011**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The accounts are prepared under the historical cost convention in accordance with applicable accounting standards, the Charities & Trustees Investment (Scotland) Act 2005, and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005.

**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**

**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**

	2011 £	2010 £
<b>Restricted Funds</b>		
Scottish National Museum	88,022	89,891
Picture Restoration Fund	15,854	-
	<u>103,876</u>	<u>89,891</u>

**4. RESOURCES EXPENDED**

	2011 £	2010 £
<b>Governance costs</b>		
Professional fees	826	329
Bank charges	3	1
Independent Examiner's fee	750	750
	<u>1,579</u>	<u>1,080</u>

**RCCC Charitable Trust**  
**Notes to the financial statements (continued)**  
**For the year ended 30 September 2011**

**5. EMPLOYEES**

There were no employees during the year.

**6. CAPITAL COMMITMENTS**

The Trust had no capital commitments at 30 September 2011.

**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 year.