

The RCCC Charitable Trust

Trustees' Report and Financial Statements

For The Year Ended 30th September 2012



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

**The RCCC Charitable Trust
Legal and Administrative Information
For the year ended 30th September 2012**

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 B Smith	(Appointed 9th May 2007)
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)
Patrick Edington	(Resigned 9 th June 2012)
William Duncan	(Appointed 9 th June 2012 & resigned 11 th September 2012)

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

**The RCCC Charitable Trust
Trustees' Report
For the year ended 30th September 2012**

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 Chairman and Chief Executive *ex officio* 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 three areas:

- Disability Curling activities
- Lees Painting restoration
- Museum policy and collection

The disability programme has continued to grow with continued success in the wheelchair curling, growing involvement in visually impaired curling and tentative developments in deaf curling. A successful new event was held this year integrating curlers of all abilities called the i-curl bonspiel.

The appeal for the restoration of the painting of 'The Grand Match at Linlithgow Loch' by Charles Lees progressed well, but has reached a plateau of just over £18,000. Through working in partnership with the Scottish National Galleries the Trust has managed to reduce the cost of transporting, storing and insuring the painting, thereby reducing the fundraising target down to £45,000. New initiatives will be followed up in the season to bridge the £27,000 outstanding funding gap.

Several months were spent looking for a venue for the proposed Scottish Curling Museum, but no suitable option was found. The Trust has continued to develop the concept of the Scottish Curling Museum and catalogue the art and artefacts currently held in storage. A notable addition was the acquisition of an unique silver inkwell with curling stones and a scene depicting curlers from Ballater.

Financial Report

Financial support came from the Robertson Trust and the Peter Harrison Foundation to directly support the costs of a disability programme. The Royal Caledonian Curling Club has continued to meet the shortfall in the funding of this programme which is delivered by the Disability Development Manager appointed by the Royal Club to fulfil the programme on behalf of the Trust.

**The RCCC Charitable Trust
Trustees' Report
For the year ended 30th September 2012**

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 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 Development Manager - Adult and Disability

Wheelchair Curling

- o The number of Wheelchair Curling Clubs has remained steady with ten affiliated clubs
- o 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.
- o 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 fourteen individuals representing seven different ice rinks/wheelchair curling clubs and look forward to seeing the Wheelchair Skill Awards programme being implemented.
- o The Scottish Wheelchair Curling Association had a total of eleven athletes supported this season, eight of which received support from sportsotland Institute of Sport.
- o The Scottish Wheelchair Curling Association launched it Second Spokes Programme this season with two 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

- o The inaugural International Vision Impaired Curling Workshop was held at Kinross this season to assist the development of this programme.
- o 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 30th September 2012**

Statement of Trustees Responsibilities

The Directors are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (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 the incoming resources and application of resources, including the net income and expenditure, of the charity for the Year. In preparing these accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- 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 enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).. 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

Date: 23 November 2012

RCCC Charitable Trust Report of the Independent Examiner

I report on the accounts of the RCCC Charitable Trust for the year ended 30th September 2012 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees 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 (as amended). The trustees consider 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.

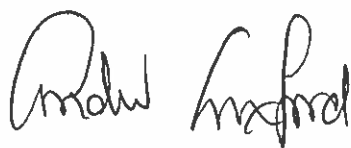
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - 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

3 December 2012

The RCCC Charitable Trust
Statement of Financial Activities
For the Year ended 30th September 2012

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Incoming Resources					
Donations	1	23,543	-	23,543	34,148
Investment Income	2	-	753	753	218
Total Incoming Resources		23,543	753	24,296	34,366
Resources Expended					
Charitable Activities		21,000	-	21,000	21,240
Purchase of Wm. Robb Inkstand		124	-	124	-
Governance Costs	3	-	861	861	1,579
Total Resources Expended		21,124	861	21,985	22,819
Net Movement of Funds		2,419	(108)	2,311	11,547
Reconciliation of Funds					
Balances brought forward		103,876	268	104,144	90,605
Balances carried forward		106,295	160	106,455	104,144

**The RCCC Charitable Trust
Balance Sheet
as at 30th September 2012**

	Notes	£	2012 £	£	2011 £
Fixed Assets					
Tangible Assets	5		30,900		25,000
Current Assets					
Debtors	6	-		2,706	
Bank		76,305		77,188	
		<u>76,305</u>		<u>79,894</u>	
Current Liabilities					
Accruals		<u>750</u>		<u>750</u>	
			<u>75,555</u>		<u>79,144</u>
Total Net Assets			<u>106,455</u>		<u>104,144</u>
Represented by					
Restricted Funds			106,295		103,876
Unrestricted Funds			<u>160</u>		<u>268</u>
Total Funds	7		<u>106,455</u>		<u>104,144</u>

Directors' statements on unaudited accounts

(a) For the year ended 30 September 2012 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 23 November 2012 and approved on their behalf by:



Bruce Crawford, Director / Trustee

The Notes on pages 7 to 9 form part of these financial statements

RCCC Charitable Trust
Notes to the financial statements
For the year ended 30th September 2012

1. ACCOUNTING POLICIES

Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and expanded to take into account 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

As required by the Statement of Recommended Accounting Practice (SORP), the charity's funds are now divided into two 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. All receipts under restriction, and related expenditure, are included in this category.

Unrestricted funds

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1. At the end of the financial year there were six members.

Fixed Assets

Tangible fixed assets are stated at cost. Depreciation is not provided for as the estimated residual value of each asset over its expected useful life is unlikely to differ from the original cost.

2. INVESTMENT INCOME

The investment income received represents bank interest on deposits.

3. RESOURCES EXPENDED

	2012 £	2011 £
Governance costs		
Professional fees	111	826
Bank charges	-	3
Independent Examiner's Fee	750	750
	<hr/>	<hr/>
	861	1,579
	<hr/>	<hr/>

4. EMPLOYEES

There were no employees during the Year.

RCCC Charitable Trust
Notes to the financial statements (continued)
For the year ended 30th September 2012

5. TANGIBLE FIXED ASSETS

	WK Jackson Collection £	WM Robb Ink Stand £	Total £
Cost			
At 1 October 2011	25,000	-	25,000
Additions in the Year	-	5,900	5,900
At 30 September 2012	<u>25,000</u>	<u>5,900</u>	<u>30,900</u>
Depreciation			
At 1 October 2011	-	-	-
Charge for the Year	-	-	-
At 30 September 2012	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 30 September 2012	<u>25,000</u>	<u>5,900</u>	<u>30,900</u>
At 30 September 2011	<u>25,000</u>	<u>-</u>	<u>25,000</u>

6. DEBTORS

	2012 £	2011 £
Gift Aid Claims Outstanding	-	2,706
	<u>-</u>	<u>2,706</u>

7. RESERVES

	At 1 October 2012 £	Incoming Resources £	Outgoing Resources £	At 30 September 2012 £
Unrestricted Funds	268	753	(861)	160
Restricted Funds				
Scottish National Museum	88,022	21,074	(21,124)	87,972
Picture Restoration Fund	<u>15,854</u>	<u>2,469</u>	<u>-</u>	<u>18,323</u>
	<u>104,144</u>	<u>24,296</u>	<u>(21,985)</u>	<u>106,455</u>

Purpose of Restricted Funds

Scottish National Museum funds have been set aside for the development of a museum specifically for the sport of curling. The Picture Restoration Fund has been set up for the purpose of restoring and preserving works of art, primarily the Grand match at Linlithgow Loch by Charles Lees.

RCCC Charitable Trust
Notes to the financial statements (continued)
For the year ended 30th September 2012

8. TAX

As the company is recognised by HM Revenue and Customs as a charity, there is no liability for taxation.

9. DIRECTORS REMUNERATION AND EXPENSES

The directors received no remuneration or expenses in the year to 30 September 2012.

