

**RCCC Charitable Trust**  
**Trustees' Report and Financial Statements**  
**For The Year Ended 30th September 2013**



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

**RCCC Charitable Trust  
Trustees' Report  
For the year ended 30th September 2013**

**Legal and Administrative Information**

**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**

Cairnie House  
Ingliston Showground  
Newbridge  
EH28 8NB

**Trustees and Directors**

Sheriff David B Smith	(Appointed 9th May 2007)
John Burnett	(Appointed 24th September 2009)
Robert Scott	(Appointed 19 <sup>th</sup> June 2010)
William Nicoll	(Appointed 19 <sup>th</sup> June 2010)
Bruce Crawford	(Appointed 23 <sup>rd</sup> November 2010)

**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

**RCCC Charitable Trust  
Trustees' Report  
For the year ended 30th September 2013**

**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 Directors, who are directors for the purpose of company law and trustees for the purpose of charity law are set out on page 1. 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.

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**Activities for the Year**

During the last year the Trust has been actively working in five main areas:

- Fundraising
- Disability curling activities
- Lees painting restoration
- Curling museum collection
- Setting up a website

Fundraising for the activities received a boost from a generous bequest left by the estate of former member William Roy. The bequest was for £30,000 which was for two purposes, £20,000 was for the Lees restoration fund and £10,000 was for setting up a fund to support young curlers in realising their potential.

Additionally a campaign was started to encourage curlers to leave a legacy to the Trust in their will. This is a long-term project and we hope that many members take the opportunity to leave something to the Trust but equally hope that it does not come too soon and that members enjoy a healthy life and good curling for many years from now.

The RCCC Charitable Trust continues to make progress in increasing the number of people with disabilities participating in curling.

The number of Disability Curling Clubs has increased with eleven Disability Curling Clubs affiliated to the Royal Caledonian Curling Club at the present time. Efforts to increase the number of affiliated clubs are continuing by hosting TryCurling Sessions in areas where disability curling has not taken place previously. The membership of affiliated Disability Curling Clubs has increased by 6%.

There have been a number of new opportunities to increase skill development for curlers with a disability. The SWCA Development Programme has been set up in conjunction with the Scottish Wheelchair Curling Association (SWCA) to assist the development of eight selected wheelchair curlers. The Programme provides Skill Development Days for delivery analysis, strategy and tactics, skill development and provides support for strength and conditioning and nutrition.

Competition opportunities have increased by 50% with the introduction of Shotmaker Competition and the iCurl Bonspiel.

The Coaching Vision Impaired Curling Module has been piloted with the Curling Development Officer (CDO) Network following the successful Vision Impaired Curling Workshop which eleven people attended with the aim of introducing vision impaired curling to new areas and coaches. We continue to provide the opportunity for coaches and volunteers to attend the Introduction to Coaching Wheelchair Curling Module.

Marked progress has been made in maintaining and increasing participation levels in the sport and although there is still much work to do to grow players and member clubs significantly, much ground work has been done in developing the channels to make this possible.

The infrastructure for attracting, engaging and developing the skills of future curlers with a disability or impairment has been significant through the creation of new competitions and social events and continued investment in the coaching programme.

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After receiving the William Roy bequest, the financial target for the restoration work on the Lees painting was achieved. Negotiations were made to release the painting from Sothebys storage so that it could be evaluated by art conservationists and this process is now underway. Advice from the Scottish National Galleries has proved invaluable in helping us in this area and the ambition is to have the restoration completed by summer 2014.

The collection of curling artefacts has continued to grow through donations and acquisitions. The inventory of the collection has been reviewed and an evaluation of software systems to record the collection has resulted in the acquisition of eHive. Over the coming year this will be used to consolidate the records and photographs of the collection and will provide an online portal, allowing public access to the art and artefacts currently held and in storage. The search for a physical museum space to put the collection on display continues but as yet there is no progress to report. We have noted that in 1939-40 the Annual of the RCCC the following statement shows how the concept of setting up a curling museum has been a long-held ambition.

*"Ever since the Jubilee the Council have had in view the formation of a museum containing a collection of old stones and implements, etc., illustrating the development of the game."*

The Trust now has a web presence in its own right as the RCCC marketing team have created a simple and effective website that describes the work of the Trust and shows publications and reports.

#### **Future Plans**

The Trust is in the process of changing its name to become the "Scottish Curling Trust", a name that more closely reflects to nature and purpose of the organisation. The purpose and activities will continue as described in the Memorandum and Articles but it is anticipated that other organisations will be less confused of the relationship with the RCCC and therefore securing support and grants will be more straightforward.

#### **Financial Report**

The financial position of the Trust remains healthy with positive growth evident in the balance sheet. Income was up by 80% from the previous year and expenditure almost halved, leading to a net position of funds held being up by 31%. It is noted that 97% of assets are held as restricted funds, so working capital is quite small.

During the period of the accounts, the amount earned from interest remained low as a result of the poor rates available from banks.

**RCCC Charitable Trust  
Trustees' Report  
For the year ended 30th September 2013**

**Statement of Trustees' Responsibilities**

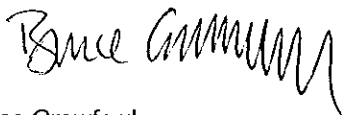
The Directors are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 21<sup>st</sup> November 2013

## RCCC Charitable Trust Report of the Independent Examiner

I report on the accounts of RCCC Charitable Trust for the year ended 30th September 2013 which are set out on pages 7 to 11.

### 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

26<sup>th</sup> November 2013

**RCCC Charitable Trust**  
**Statement of Financial Activities**  
**For the Year ended 30th September 2013**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Incoming Resources</b>					
Donations	1	10,000	3,769	13,769	23,543
Legacies		30,000	-	30,000	-
Investment Income	2	-	430	430	753
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		40,000	4,199	44,199	24,296
<b>Resources Expended</b>					
Charitable Activities		10,000	-	10,000	21,000
Purchase of Memorabilia		-	220	220	124
Governance Costs	3	-	1,098	1,098	861
		<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended		10,000	1,318	11,318	21,985
Net Movement of Funds		30,000	2,881	32,881	2,311
<b>Reconciliation of Funds</b>					
Balances brought forward		106,295	160	106,455	104,144
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward		136,295	3,041	139,336	106,455
		<hr/>	<hr/>	<hr/>	<hr/>



**RCCC Charitable Trust  
Balance Sheet  
as at 30th September 2013**

	Notes	£	2013 £	£	2012 £
<b>Fixed Assets</b>					
Tangible Assets	5		31,825		30,900
<b>Current Assets</b>					
Debtors			-	-	
Cash at Bank		<u>108,261</u>		<u>76,305</u>	<u>76,305</u>
<b>Current Liabilities</b>					
Accruals		<u>750</u>		<u>750</u>	
			<u>107,511</u>		<u>75,555</u>
<b>Total Net Assets</b>			<u>139,336</u>		<u>106,455</u>
<b>Represented by</b>					
Restricted Funds			136,295		106,295
Unrestricted Funds			<u>3,041</u>		<u>160</u>
<b>Total Funds</b>	<b>6</b>		<u>139,336</u>		<u>106,455</u>

Directors' statements on unaudited accounts

(a) For the year ended 30 September 2013 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.

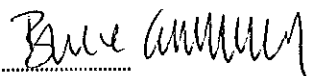
(c) The directors acknowledge their responsibilities for :-

(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 21<sup>st</sup> November 2013 and approved on their behalf by:



.....  
Bruce Crawford, Director / Trustee

The Notes on pages 9 to 11 form part of these financial statements

**RCCC Charitable Trust**  
**Notes to the financial statements**  
**For the year ended 30th September 2013**

**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. Legacies are included when received or when there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value of the incoming resource can be measured with sufficient reliability.

**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 five members.

**Fixed Assets**

Tangible fixed assets are stated at cost. Depreciation is not provided for as the estimated residual value of each asset over their 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**

	2013 £	2012 £
<b>Governance costs</b>		
Professional fees	331	111
Bank charges	17	-
Independent Examiner's Fee	750	750
	1,098	861

**4. EMPLOYEES**

There were no employees during the year.

**RCCC Charitable Trust**  
**Notes to the financial statements (continued)**  
**For the year ended 30th September 2013**

**5. TANGIBLE FIXED ASSETS**

	WK Jackson Collection	Memorabilia	Total
	£	£	£
<b>Cost</b>			
At 1 October 2012	25,000	5,900	30,900
Additions in the Year	-	925	925
At 30 September 2013	<u>25,000</u>	<u>6,825</u>	<u>31,825</u>
<b>Depreciation</b>			
At 1 October 2012	-	-	-
Charge for the Year	-	-	-
At 30 September 2013	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 30 September 2013	<u>25,000</u>	<u>6,825</u>	<u>31,825</u>
At 30 September 2012	<u>25,000</u>	<u>5,900</u>	<u>30,900</u>

**6. RESERVES**

	At 1 October 2012	Incoming Resources	Outgoing Resources	At 30 September 2013
	£	£	£	£
<b>Unrestricted Funds</b>	160	4,199	(1,318)	3,041
<b>Restricted Funds</b>				
Scottish National Museum	87,972	10,000	(10,000)	87,972
Picture Restoration Fund	18,323	20,000	-	38,323
The William Roy Fund	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>106,455</u>	<u>44,199</u>	<u>(11,318)</u>	<u>139,336</u>

**Purpose of Restricted Funds**

Scottish National Museum funds have been provided 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.

The William Roy Fund was established to assist young and talented curlers facing difficulty in affording the cost of training and travel to curling at the highest level.

**RCCC Charitable Trust**  
**Notes to the financial statements (continued)**  
**For the year ended 30th September 2013**

**7. TAX**

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

**8. DIRECTORS' REMUNERATION AND EXPENSES**

The directors received no remuneration or expenses in the year to 30 September 2013 (2012 - £nil).