Rowan Boland

Your smile will live on

MEMORIAL TRUST



Scottish Charity No SC042139

Annual Report & Financial Statements

For the Year Ended 30th June 2023

Rowan

smile

Trustees' Annual Report

For the Year Ended 30 June 2023

The trustees have the pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30 June 2023.

Reference & Administrative Information

Charity Name
Rowan Boland Memorial Trust

Charity No
SC042139

Address
C/o David Boland, 16 Forest Avenue, Galashiels, TD1 1JS

Current Trustees

Chair	David Boland	**Treasurer**	Wilma Henry
Elaine Boland	Kristin Boland	Stephen Halls	George Henry
Keith Irvine	John McBay	Kristopher Mein	

Fundraising Committee (that includes the Trustees above)

Eileen Ramage – **Trust Secretary**

Shirley Marr	Douglas Wilson	Kenny Paterson	Alan Emond

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution, which was adopted on 1 July 2010 and last amended 23 October 2013. The Trust was granted charitable status by OSCR on 28 February 2011.

Appointment of Trustees

Trustees are elected at the Annual General Meeting, which is normally held in October. Under the constitution, there must be a minimum of four and not more than nine elected trustees.

Management

The trustees are responsible for the strategy, governance and the operational running of the Trust.

The fundraising committee, which includes all Trustees, primary and only task is fundraising. It is the responsibility of the Trustees to make decisions with regard to the distribution of grants.

Decisions between meetings, on day-to-day matters, are made by the Chair and the Treasurer.

Objectives & Activities

Charitable Purposes

The Trust will provide grants to aid the sporting advancement of sports persons under eighteen years of age at the time of application for such grant, and who are resident of the Scottish Borders area and who are experiencing, or would anticipate difficulty in financing their future sporting advancement.

The Trust recognises the ever-increasing financial burden of training and competing at the higher end of sport and will offer financial assistance to juniors who have shown proven ability in their sport.

Rowan fitted into this category and would have been a worthy recipient of assistance from such a trust and would have enjoyed the benefits he would have gained. The naming of the trust will ensure Rowan will be long remembered and he will leave a legacy across many sports in the Galashiels and Scottish Borders area.

The Trust will be funded through donations and fundraising events.



Grant Recipient Kirsty Rankine in action

Activities

The main activities of the Trust are to raise funds and then distribute them in the form of grants to junior sportspersons in their quest for improvement and increased participation.



Committee member Alan Emond presenting a grant to hockey player Callum Young from Lauder

Achievements & Performance

The performance of the Trust in this the thirteenth year has to be assessed against the uncertainty and disruption of the Covid 19 Pandemic. The table below shows how the year ending 2020 was hampered by the consequences, the subsequent year was virtually wiped out, last year showed signs of recovery and the reporting year is showing that the donations are back to 2019 levels.

Year	Donations £'000	Grants £'000	No.
2013	10	9	18
2014	7	6	12
2015	5	5	10
2016	4	4	8
2017	8	7	14
2018	9	8	16
2019	10	10	17

The source of donations can be analysed thus:

- *13% donations by individuals (last year 14%)*
- *38% from organisations donating to or fundraising for the Trust (last year 42%)*
- *49% raised by individuals via sponsorship for their challenges (last year 37%).*



Chair David Boland and Trustee Kristin Boland receive the funds raised by Stephen Dodds by running the London Marathon.

The monies raised by individuals involved a cycle challenge, the making and sale of rosettes, running the London Marathon and running the Great North Run.



Alan Henry presents committee member Shirley Marr with his sponsorship monies from his Great North Run

In order to maximise donations, the Trust enrolled with national fundraising organisation, Just Giving. A link to this website, which allows for easy electronic donations, is signposted through the Trust website, or directly at www.justgiving.com/rowanbolandmemorialtrust

As demonstrated in the table above whereby the donations are back to pre-pandemic levels, the number and value of the grants is not. This is due to the number of applications not being back to the pre-pandemic level. That said the grants awarded covered archery, athletics, cricket, equestrian, football, golf, hockey, rugby and triathlon; both girls and boys from seven Borders settlements attending all bar one of the Borders secondary schools.



Grant recipient, Hawick's William Brodie, showing his biking skills

Financial Review

The primary source of income was donations of £9,899, which is analysed in an earlier section of this report. The Meigle Fun run was the only event directly run by the Trust although Trustees were involved in the junior cricket competition run by Gala Cricket Club.

The remainder of the year's total income of £12,430 includes £459 in interest earned and £784 from gift aid.

The total cost of generating the income was £4,335 although that included the non-regular purchase of a gazebo and a replacement pop up display system. The Trustees are grateful to the individuals and companies who donated their time, services and goods free gratis.

Seventeen grants amounting to £5,050 was distributed.

There are no restricted reserves and as the running costs of the Trust are low the only funds required, to be kept in reserve, are those needed to pay for up front costs of the fund-raising events.



The gazebo and the new pop display system

Plans for the Future

The pandemic has meant that the Trustees and the supporting committee have had to reassess and reboot their plans for the future.
The committee is currently discussing ways to raise awareness in the Border community to bring the charity back to its pre-pandemic level. These are to be backed up by the use of social media.



Meigle Run 2023 Winners pictured here with Gala's Braw Lad and Lass and received their trophies from Scotland Rugby Coach Gregor Townsend

Approved by the trustees on 1st November 2023 and signed on their behalf by:

David Boland

Chair

Independent Examiner's Report

For the Year Ended 30 June 2023

Independent Examiner's Report to the Trustees of the Rowan Boland Memorial Trust

I report on the financial statements of the charity for the year ended 30 June 2023, which are set out on pages 8 to 10.

Respective responsibilities of the Trustee and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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 particular matters have come to my attention.

Basis on 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 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 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.



Alan A Brown FCMA AGMA

Sunnyknowe
Abbotsford Place
Galashiels
TD1 3DA

Statement of Receipts & Payments - For the Year Ended 30 June 2023

	Note	Unrestricted Funds	Total 2023	Total 2022
		£	£	£
Receipts				
Donations		9,899	**9,899**	**7,448**
Sales of Christmas Cards and branded items		0	**0**	**74**
Fundraising Events & Raffles		1,288	**1,288**	**0**
Sundry Income		784	**784**	**206**
Interest Earned		459	**459**	**32**
Total Receipts		12,430	**12,430**	**7,760**
Payments				
Cost of Sales		58	**58**	**0**
Cost of Fund Raising		1,287	**1,287**	**1,164**
Sundry, Publicity and Administration Costs	4	2,989	**2,989**	**536**
Sports Grants Distributed	5	5,050	**5,050**	**2,550**
Total Payments		9,385	**9,384**	**4,250**
Total Surplus for Year		3,046	**3,046**	**3,510**

The notes on page 11 form an integral part of these accounts.

Statement of Balances – As at 30 June 2023

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Funds Reconciliation			
Cash at Bank & In Hand - 30th- June 2022	68,169	**68,169**	**64,659**
Surplus for Year	3,046	**3,046**	**3,510**
Cash at Bank & In Hand - 30th- June 2023	71,215	**71,215**	**68,169**
Bank & Cash Balances			
Bank Current Account		**71,215**	**68,169**
Cash In Hand		**-**	**-**
		71,215	**68,169**
Other Assets			
Pop up display system (purchased 10/11 and disposed of 22/23)		**-**	**150**
Pop up display system (purchased 22/23)		**560**	**-**
Gazebo (purchased 22/23)		**1,148**	**-**
		1,708	**150**

The notes on page 11 form an integral part of these accounts.

Approved by the Trustees on 1st November 2023 and signed on their behalf by:

David Boland
Chair

Wilma Henry
Treasurer

Notes to the Accounts - For the Year Ended 30 June 2023

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

During the year no reason arose to create a restricted fund. There is only one unrestricted fund and it is used for all purposes.

3. Related Party Transactions

During the year the Trustees received no remuneration or expenses.

4. Sundry, Publicity and Administration Cost

	£	2022 £
Advertising Material	682	107
Insurance	183	183
Just Giving	416	216
Memberships	-	30
Pop Display System	560	-
Gazebo	1,148	-
	2,989	536

5. Sports Grants Distributed

	2023		2022	
£	No	£	No	£
100	1	100	-	-
150	2	300	-	-
200	3	600	1	200
250	4	1000	3	750
300	4	1200	-	-
350	1	350	1	350
500	1	500	1	500
750	-	-	1	750
1,000	1	1000	-	-
	17	5,050	1	2,550



Grant recipient Erin Gray



Four 3rd Pupils, from Jedburgh Grammar School, in association with YPI Scotland, chose RBMT as their charitable cause. Their amazing pitch against their class mates was voted No. 1. The girls are shown here presenting a cheque for £3,000 to Trustee George Henry