Your Smile will live on

Rowan Boland

MEMORIAL TRUST



# Scottish Charity No SC042139

# Annual Report & Financial Statements

# For the Year Ended 30th June 2022

Rowan

smile

# Trustees' Annual Report

For the Year Ended 30 June 2022

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 2022.

## 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 | Struan Mitchell |

## 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.




The Trust Stand at this year's Tour Series held in Galashiels on 4th May 2022

### 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 Shirley Marr presenting a Grant to mountain biker William Brodie from Hawick

**Achievements & Performance**

The performance of the Trust in this the twelve 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 emergency; last year was virtually wiped out; and the reporting year is showing signs of recovery

| | Donations | Grants | |
|---|---|---|---|
| Year | £'000 | £'000 | No. |
| 2019 | 10 | 19 | 38 |
| 2020 | 7 | 5 | 18 |
| 2021 | 2 | 1 | 1 |
| 2022 | 7 | 3 | 7 |

The source of donations can be analysed thus:

- 24% donations by individuals (last year 76%),
- 43% from organisations donating to or fundraising for the Trust (last year 20%)
- 33% raised by individuals via sponsorship for their challenges (last year 4%).




Trustee Kris Mein receives a cheque on behalf of the Trust from Jamie Crooks, which is half of the funds raised for his overseas trip which was cancelled due to Covid- 19

The monies raised by individuals involved a climb up Ben Nevis and a cycle challenge.



The group of climbers on their way to Ben Nevis summit

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 above with the restarting of sporting activities the Trust once again received applications or grants. Probably due to the restriction there have been a limited number of applications. However, they covered athletics, cricket, cycling, hockey, football and swimming; both girls and boys from five Borders settlements attending four of the secondary schools.


Grant recipient, Isobel Mactaggart, showing her archery skills

## Financial Review

The primary source of income was donations of £7,447, which is analysed in an earlier section of this report. Due to the Covid pandemic there were no fundraising events. However, costs of £1,164 were incurred being the cost of storage of equipment and a payment in advance of next year.

Sales of branded merchandise amounted to £74. There were no costs.

The remainder of the year's total income of £7,760 includes £32 in interest earned, £166 from gift aid and £40 sundry.

The total cost of generating the income was £1,700. The Trustees are grateful to the individuals and companies who donated their time, services and goods free gratis.

Seven grants amounting to £2,550 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.

## 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. For instance the annual fun run has been moved from a Friday night to a Sunday afternoon.
A number of street collections has been planned to raise awareness in Border community of the charity back to its pre-pandemic level. These are to be backed up by the use of social media.




A group of winners showing off their trophies, after the Meigle Run in August 2022

---

Approved by the trustees on 26th October 2022 and signed on their behalf by:

**David Boland**
**Chair**

# Independent Examiner's Report

## For the Year Ended 30 June 2022

**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 2022, 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 2022

| | Note | Unrestricted Funds £ | **Total 2022 £** | **Total 2021 £** |
|---|---|---|---|---|
| **Receipts** | | | | |
| Donations | | 7,447 | **7,447** | **2,464** |
| Sales of Christmas Cards and branded items | | 74 | **74** | **0** |
| Fundraising Events & Raffles | | 0 | **0** | **0** |
| Sundry Income | | 206 | **206** | **172** |
| Interest Earned | | 32 | **32** | **33** |
| **Total Receipts** | | 7,760 | **7,760** | **2,668** |
| | | | | |
| **Payments** | | | | |
| Cost of Sales | | 0 | **0** | **152** |
| Cost of Fund Raising | | 1,164 | **1,164** | **725** |
| Governance Costs | | 0 | **0** | **0** |
| Sundry , Publicity and Administration Costs | 4 | 536 | **536** | **754** |
| Sports Grants Distributed | 5 | 2,550 | **2,550** | **1,000** |
| **Total Payments** | | 4,250 | **4,250** | **2,631** |
| | | | | |
| **Total Surplus for Year** | | 3,510 | **3,510** | **37** |

The notes on page 10 form an integral part of these accounts.

## Statement of Balances – As at 30 June 2022

| | Unrestricted Funds | **Total 2022** | **Total 2021** |
|---|---|---|---|
| | £ | **£** | **£** |
| **Funds Reconciliation** | | | |
| Cash at Bank & In Hand - 30th- June 2021 | 64,659 | **64,659** | **64,622** |
| Surplus for Year | 3,510 | **3,510** | **37** |
| **Cash at Bank & In Hand - 30th- June 2022** | 68,169 | **68,169** | **64,659** |
| | | | |
| **Bank & Cash Balances** | | | |
| Bank Current Account | | **68,169** | **64,659** |
| Cash In Hand | | **0** | **0** |
| | | **68,169** | **64,659** |
| | | | |
| **Other Assets** | | | |
| Pop up display system (purchased 10/11) | | **150** | **150** |
| | | **150** | **150** |

The notes on page 8 form an integral part of these accounts.

Approved by the Trustees on 26th October 2022 and signed on their behalf by:

**David Boland**
**Chair**

**Wilma Henry**
**Treasurer**

## Notes to the Accounts - For the Year Ended 30 June 2022

### 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

| | | 2021 |
|---|---|---|
| | £ | £ |
| Advertising Material | **107** | **340** |
| Insurance | **183** | **178** |
| Just Giving | **216** | **236** |
| Memberships | **30** | - |
| | **536** | **754** |

### 5. Sports Grants Distributed

| | 2022 | | 2021 | |
|---|---|---|---|---|
| £ | No | £ | No | £ |
| **200** | **1** | **200** | - | - |
| **250** | **3** | **750** | - | - |
| **350** | **1** | **350** | - | - |
| **500** | **1** | **500** | - | - |
| **750** | **1** | **750** | | - |
| **1,000** | - | - | **1** | **1,000** |
| | **1** | **2,550** | **1** | **1,000** |