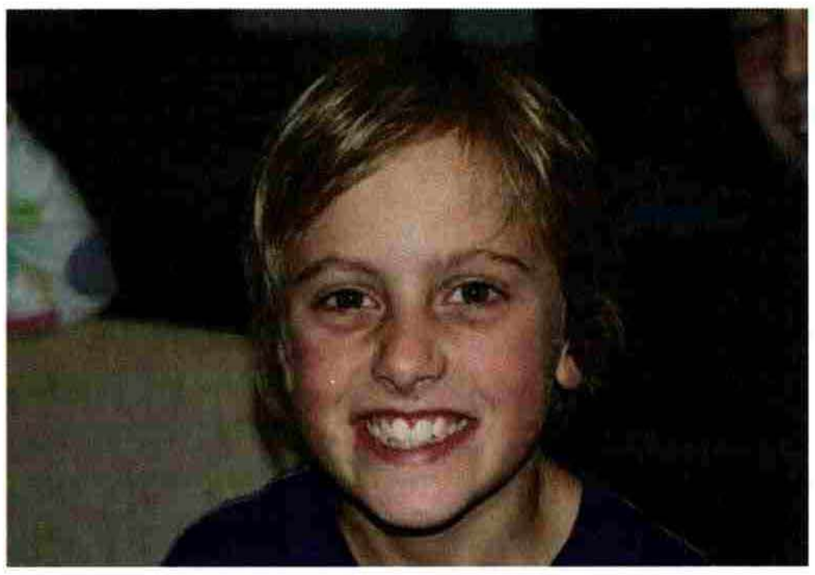
Your Smile will live on

Rowan Boland

MEMORIAL TRUST



Scottish Charity No SC042139

Annual Report & Financial Statements

For the Year Ended 30th June 2025

Rowan smile

Trustees' Annual Report

For the Year Ended 30 June 2025

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 2024.

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**

Veronica Blackwood	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

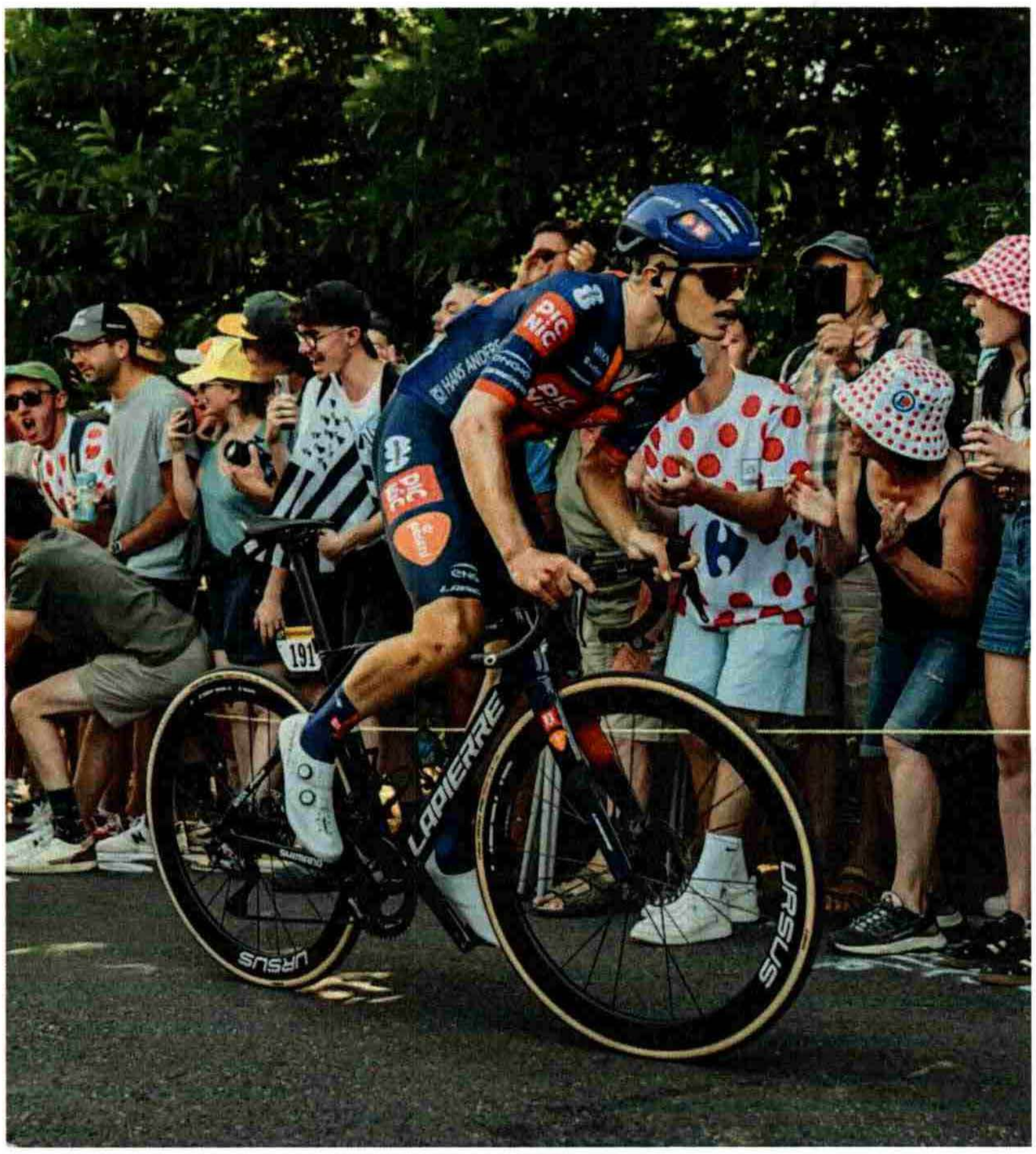
Charitable Purposes

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.



Previous grant recipient Oscar Onley competing in the Tour de France 2025

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.



Boxer Rosie Swailes receiving a cheque from committee member Kenny Paterson

Achievements & Performance

This is the fourteenth year of the Trust's operation and over the past seven years the performance has to be assessed against the uncertainty and disruption of the Covid 19 Pandemic. The table below shows the impact on both donations and the number of grants awarded. It can be seen, that while the donations recovered by year 2023 it has taken to the reporting year before the number of grant applications and therefore grants awarded has reached pre-pandemic levels.

	Donations	Grants	
Year	£'000	£'000	No.
2019	10	19	38
2020	7	5	18
2021	2	1	1
2022	8	3	7
2023	10	5	17
2024	21	7	20
2025	10	14	36

The source of donations can be analysed thus:

- 8% donations by individuals (last year 10%),
- 77% from organisations donating to or fundraising for the Trust (last year 90%)
- 15% raised by an individual via sponsorship for their challenge (last year 0%).

The donations from organisations includes collections by commercial and non-commercial entities and grants from several Trusts. The individual doing a challenge ran the London Marathon.



Fraser Rankine presenting committee member Veronica Blackwood with a cheque after completing the 2025 London Marathon.

Grants awarded covered archery, athletics, bowling, boxing, cricket, cycling, football, golf, gymnastics, netball, rugby, shooting, show jumping, swimming and taekwondo. As well as the grants detailed above, the Trust, in association with two other local charities, Glenpark Foundation and Hayward Sanderson Trust, has sponsored swimming lessons for more than 100 local primary school children. There were seven organisations that provide sport for girls and boys that received grants. The individual grants were awarded to both boys and girls from fifteen Borders settlements attending all bar two of the Borders secondary schools.

As well as the grants detailed above the Trust sponsored a learn to swim programme in cooperation with the local leisure charity.

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

Financial Review

The primary source of income was donations of £9,805, which is analysed in an earlier section of this report. The Meigle Fun run plus a Race Night generated an income of £4,956.

The remainder of the year's total income of £16,456 includes £1,121 in interest earned, £434 from gift aid and £140 sundry.

The total cost of generating the income was £2,373. There were no governance costs incurred in the year. The Trustees are grateful to the individuals and companies who donated their time, services and goods free gratis.

Expenditure includes thirty-six grants amounting to £14,280 was plus £2,382 funding of the swimming programme.

Although a deficit of £2,579 is recorded the Trustees are confident that it will have no impact on the future well being of the Trust. 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.



2025 Meigle Fun Run Winners with Braw Lad Cameron Brydon and Braw Lass Hannah Scott

Plans for the Future

The Trust will continue to work on making the Border community aware of its activities in order to attract both funding and applications for grant support. During the year the Trust will continue support the learning to swim project as well as some of the groups supported in the reporting year. In terms of fund raising it is intended to hold the ever popular Meigle Run and Fun Run.

Approved by the trustees on 27th October 2025 and signed on their behalf by:

David Boland
Chair



Trustee George Henry presenting the Gala Foxes with their RBMT sponsored end of season awards

Independent Examiner's Report

For the Year Ended 30 June 2025

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 2025, which are set out on pages 9 to 11.

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 2025

	Note	Unrestricted Funds £	Total 2025 £	Total 2024 £
Receipts				
Donations		9,805	**9,805**	**20,790**
Sales of Christmas Cards and branded items		0	**0**	**0**
Fundraising Events & Raffles		4,956	**4,956**	**1,099**
Sundry Income		574	**574**	**265**
Interest Earned		1,121	**1,121**	**1,144**
Total Receipts		16,456	**16,456**	**23,298**
Payments				
Cost of Sales		102	**102**	**170**
Cost of Fund Raising		1,194	**1,194**	**1,186**
Governance Costs		0	**0**	**0**
Sundry , Publicity and Administration Costs	4	1,077	**1,077**	**1,497**
Swimming Programme		2,382	**2,382**	**0**
Sports Grants Distributed	5	14,280	**14,280**	**7,417**
Total Payments		19,034	**19,034**	**10,270**
Total Surplus/Deficit for Year		2,579	**2,579**	**13,028**



Swimmer Amy Owenson receiving her cheque from committee member Shirley Marr

Statement of Balances – As at 30 June 2025

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Funds Reconciliation			
Cash at Bank & In Hand - 30th- June 2024	84,243	**84,243**	**71,215**
Surplus/Deficit for Year	2,579	**2,579**	**13,028**
Cash at Bank & In Hand - 30th- June 2025	81,664	**81,664**	**84,243**

Bank & Cash Balances		
Bank Current Account	**81,664**	**84,243**
Cash In Hand	**0**	**0**
	81,664	**84,243**

Other Assets	
Pop up display system (purchased 22/23)	**560**
Gazebo (purchased 22/23)	**1,148**
	1,708

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

Approved by the Trustees on 27th October 2025 and signed on their behalf by:

David Boland
Chair

Wilma Henry
Treasurer

Notes to the Accounts - For the Year Ended 30 June 2025

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

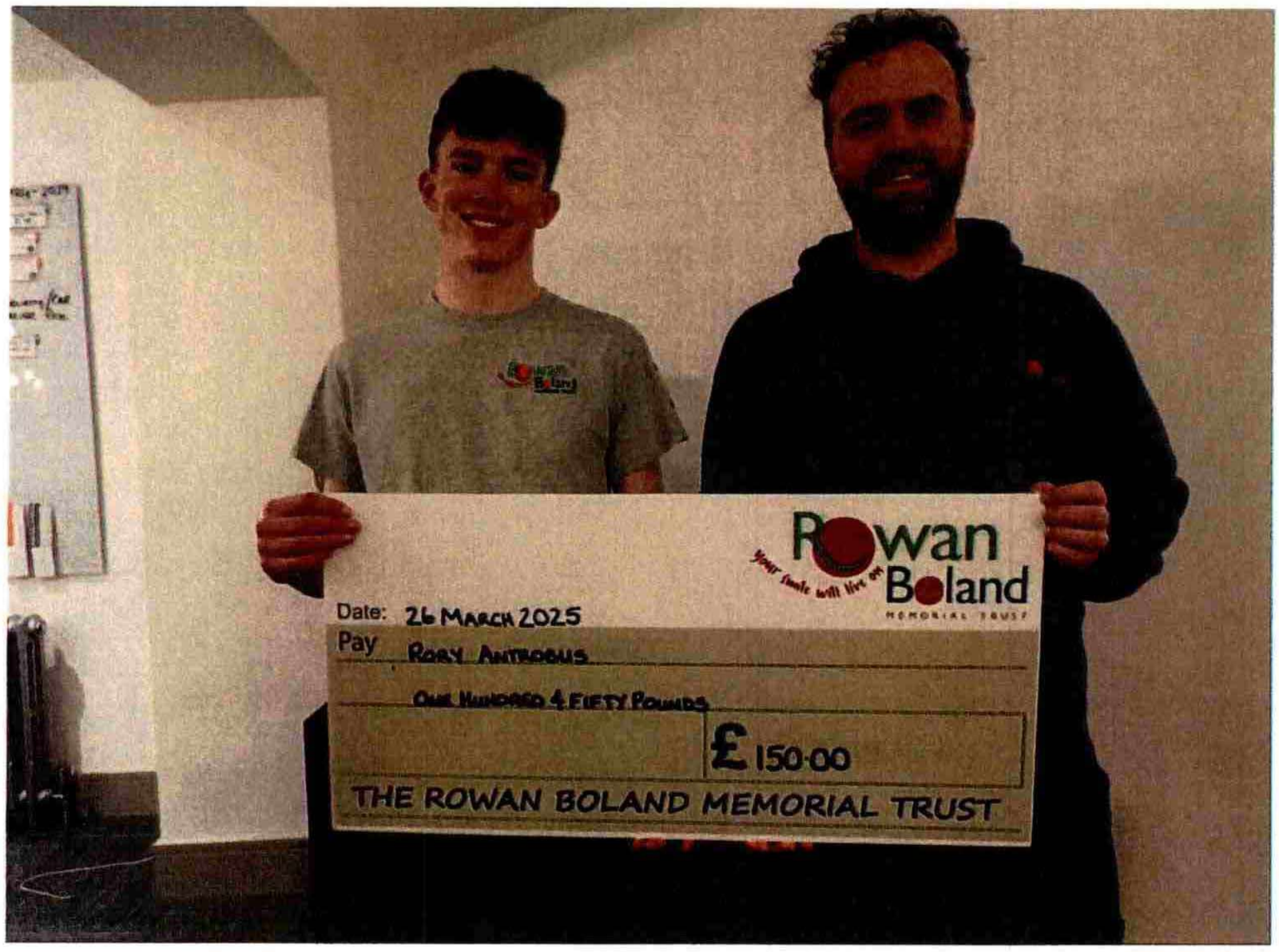
During the year the Trustees received no remuneration or expenses.

4. Sundry, Publicity and Administration Cost

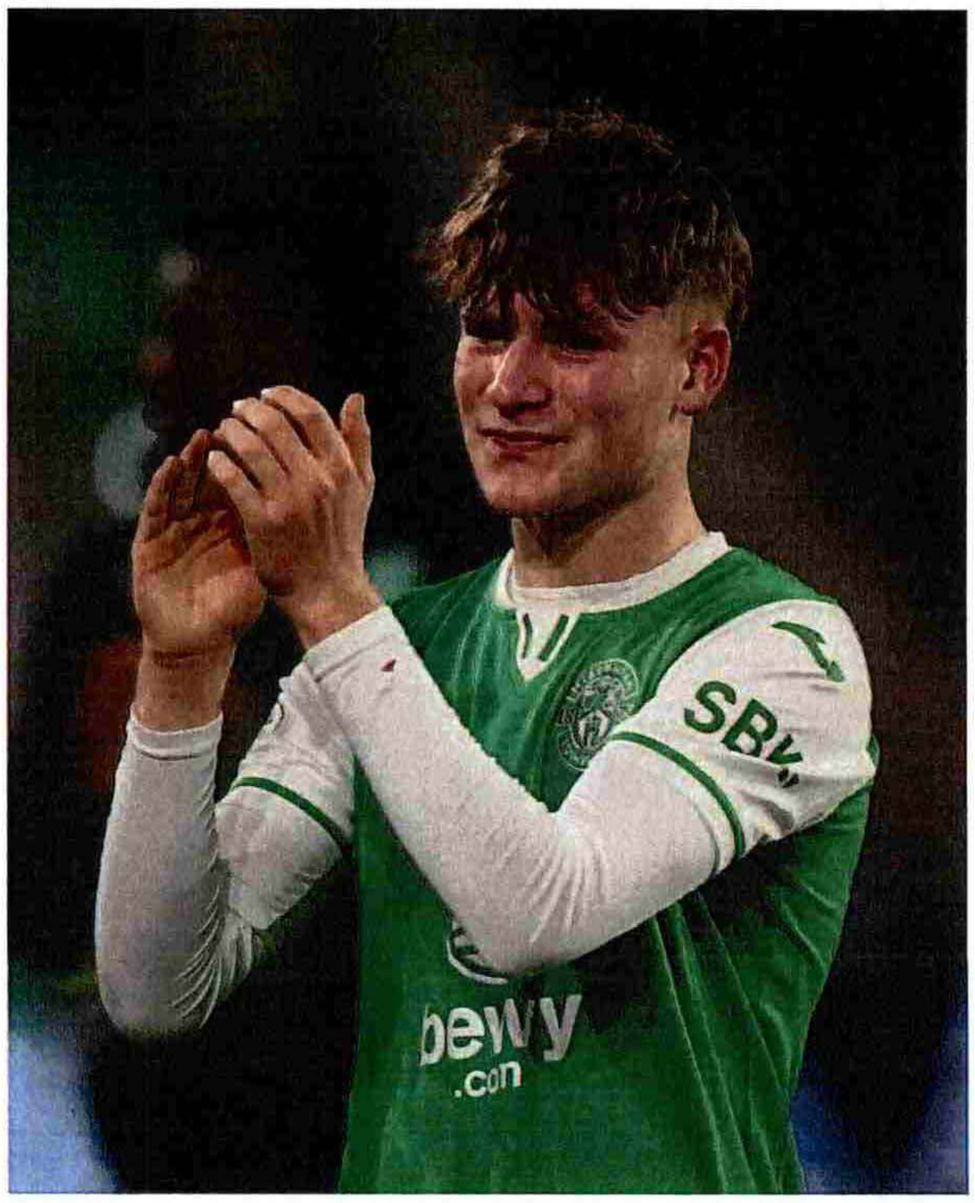
	2025	2024
	£	£
Advertising Material	**572**	**933**
Insurance	**183**	**190**
Just Giving	**216**	**366**
Postage	**34**	**8**
Miscellaneous	**72**	**560**
	1,077	**1,497**

5. Sports Grants Distributed

No	£	£
1	**60**	**60**
10	**150**	**1,500**
1	**216**	**216**
6	**250**	**1,500**
4	**300**	**1,200**
1	**315**	**315**
1	**339**	**339**
4	**350**	**1,400**
3	**500**	**1,500**
1	**750**	**750**
1	**1,000**	**1,000**
1	**1,500**	**1,500**
36		**14,280**



Golfer Rory Antrobus receiving his cheque from Trustee Kris Mein



Previous grant recipient Lewis Gillie making his first team debut for Hibernian FC.