

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales · Charity number 1027352

Details

Status	Registered
Legal form	Trust
Registered	1993-10-29
Register	View on the Charity Commission register

Contact

Address	5 Anchor Drive Northampton NN2 8LN
Phone	07720561696
Email	david.sparrow@rotarybecket.org
Website	www.rotarybecket.org.uk

Activities

Objects: TO APPLY THE CAPITAL AND INCOME IN THE RELIEF OF THE POOR AND NEEDY OR TO SUCH OTHER CHARITABLE PURPOSE INSTITUTION SOCIETY OR OBJECT

Activities: Rotary Activities supporting local, regional and overseas Community projects, inc Kids Out, senior citizen & Young Carers outings, Calvert Trust & numerous Youth projects. Sending educational, trade aid and medical supplies overseas. Financially supporting charitable clauses. Fundraising via Santa's Sleigh Street Collections, Karting, and others.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£74,189	£76,915	-	-
2024-06-30	£58,107	£48,149	-	-
2023-06-30	£40,565	£40,679	-	-
2022-06-30	£39,845	£38,067	-	-
2021-06-30	£40,889	£50,000	-	-

Trustees

Name	Role	Appointed
DAVID ANTONY SPARROW		2023-08-02
Daniel Slack		2025-05-14
Gordon Roan		2025-05-14
Jacqueline Barnaby		2025-05-14

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales - Charity number 1027352

Accounts

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2025

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2025

REGISTERED CHARITY NUMBER: 1027352

<u>PAGE</u>	<u>CONTENTS</u>
1-2	Trustees' Annual Report
3	Review of the Year
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-12	Notes to the financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements of the charity for the year ended 30th June, 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

TRUSTEES

Mr. Alan Nunn (resigned on 14th May 2025)
 Mr. Graham Goss (resigned on 14th May 2025)
 Mr. Robert Martell (resigned on 14th May 2025)
 Mr. Robert Shoebridge (resigned on 14th May 2025)
 Mr. Ron Cross (resigned on 14th May 2025)
 Mr. David Sparrow
 Mr. Daniel Slack (appointed 14th May 2025)
 Mr. Gordon Roan (appointed 14th May 2025)
 Mrs. Jacqueline Barnaby (appointed 14th May 2025)

ACCOUNTANTS

Clifford Roberts Chartered Accountants
 Pacioli House
 9 Brookfield
 Duncan Close
 Moulton Park
 Northampton
 NN3 6WL

INDEPENDENT EXAMINER

Robert M. Dearing, Esq., F.C.A

PRINCIPAL REGISTERED ADDRESS

Overstone Park Resort
 Billing Lane
 Overstone
 Northampton
 NN6 0AS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the trustees and with the supervision of Rotary International enabling the trustees to perform the objects of the trust.

The recruitment, appointment, induction and training of the new trustees are conducted by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

OBJECTIVES AND ACTIVITIES

Supporting local, regional and overseas community projects, including Kids Out, Senior Citizen and Young Carers outings, Calvert Trust and numerous Youth projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes. Fund-raising via Santa's Sleigh Street Collections, charity meal, sponsored walking and others.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

TRUSTEES' ANNUAL REPORT - CONTINUED

PUBLIC BENEFIT

All of our activities are undertaken to further our charitable purposes for the benefit of the public. The trustees have had regard to Charity Commission guidance on public benefit in section four of the Charities Act 2011. The main benefits which have arisen during the year from the organisation's aims and activities are detailed in the following sections and in the Review of the year.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity received incoming resources to make donations totalling £76,915 (2024: £33,664).

FINANCIAL REVIEW

The charity operated and fulfilled its objectives throughout the year. The trustees consider that the total charity funds amounting to £14,656 as at 30th June, 2025 (2024: £31,152) are sufficient to sustain its operations should income generating activities be curtailed unexpectedly over the forthcoming year. If the funds are not sufficient, the trustees will reduce its resources expended accordingly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the trustees on 10th December, 2025.

Signed


David Sparrow

For and on behalf of the Trustees

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

Review of the year

The club's programmes and events as presented by the various committees at the club assembly on the 19th of June 2024 sets out a busy and exciting year ahead.

The club council at the beginning of the year presented to the club for approval a budget planning proposal for the allocation of the proceeds from the funds raised from the proposed fund-raising activities to the Designated Income and General Income of the Becket Trust Fund to enable the funding of the various club activities presented to the club assembly by the committees for the year 2024/2025.

All the fund-raising events as proposed by the Fund-Raising Committee were held including the Santa Fun Run Quiz Night, Karting, The Jokers Breakfast and Annual Golf Day. All were well supported and exceeded all expectations in terms of fund raised.

The Becket Derby Day and Jazz Night fund raising activities in collaboration with other clubs and support from the District Grant for our flag ship international project in Malawi were both huge successes with both activities raising record amount of funding. The Phase 3 of the club's project for Chitipi School has since been completed and handed over to the school and community by the International Committee.

Following a presentation to council and the club at a breakfast meeting in June 2024, the club agreed to purchase and deliver an ambulance to support the humanitarian aid as a result of the ongoing war in Ukraine. With considerable support from the Towcester Rotary Club, the ambulance was purchased, stocked with medical equipment, winter clothing and delivered by David Smith and Terry Atkinson in August 2024.

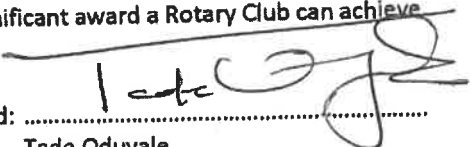
The club continues to support the activities of The King's Trust, Hope Centre, and various charity organisation within Northampton and environs in cash and kind.

The club's membership has grown in leaps and bounds with the addition and inauguration of DFA Law and Barclaycard corporate memberships into the club. This had reduced the average age of our membership and increased the percentage of female membership of the club. The new members have continued to contribute and participate in the various club activities.

Breakfast meetings have continued to be well attended with an above average of 75%. Several of our members have continued to face various health challenges and the club have supported them in as many ways possible. We, however, sadly lost Alan Panton following a long-term illness.

The succession plan for the club is firmly in place with Simon Sherry agreeing to becoming the President in the Rotary Year 2027/2028.

Finally, I would like to thank all members for their dedication and hard work during the year to enable the club to achieve and surpass all our expected goals during the Rotary Year 2024/2025 and to earn the 2024-25 Club Excellence Award, the most significant award a Rotary Club can achieve

Signed: 
Tade Oduyale
President the Rotary Club of Northampton Becket 2024/25

Date: 10th December, 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
IN RESPECT OF THE YEAR ENDED 30TH JUNE, 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June, 2025 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert M. Dearing, F.C.A.
Chartered Accountant

Date: 10th December, 2025

Pacioli House
9 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE, 2025

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources					
Incoming resources from generated funds					
Income from donations and grants	3	27,203	2,838	30,041	13,971
Fundraising events	4	9,848	29,013	38,861	39,534
Investment income	5a	-	273	273	544
Other incoming resources (Gift Aid)	5b	2,219	2,795	5,014	4,058
Total incoming resources		£ 39,270	£ 34,919	£ 74,189	£ 58,107
Resources expended					
Cost of generating funds					
Fundraising events	4	2,922	8,586	11,508	12,335
Charitable expenditure	6	59,870	17,045	76,915	33,664
Governance costs	7	-	2,262	2,262	2,150
Total resources expended		£ 62,792	£ 27,893	£ 90,685	£ 48,149
Net incoming/(outgoing) resources before transfers		£ (23,522)	£ 7,026	£ (16,496)	£ 9,958
Transfers					
Gross transfers between funds		4,181	(4,181)	-	-
Net movement in funds		£ (19,341)	£ 2,845	£ (16,496)	£ 9,958
Reconciliation of funds					
Fund balances brought forward at 1st July, 2024	8	21,815	9,337	31,152	21,194
Fund balances carried forward at 30th June, 2025	8	£ 2,474	£ 12,182	£ 14,656	£ 31,152

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
BALANCE SHEET AT THE 30TH JUNE, 2025


	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Current assets	9				
Prepayments		-	2,660	2,660	7,505
Gift Aid		-	1,019	1,019	697
Cash at bank and in hand		<u>2,474</u>	<u>13,815</u>	<u>16,289</u>	<u>23,958</u>
		2,474	17,494	19,968	32,160
Liabilities	9				
Creditors: Amounts falling due within one year		-	-	-	-
Accruals		<u>-</u>	<u>(5,312)</u>	<u>(5,312)</u>	<u>(1,008)</u>
Net assets		<u>£ 2,474</u>	<u>£ 12,182</u>	<u>£ 14,656</u>	<u>£ 31,152</u>
The funds of the charity					
Unrestricted income funds	8	-	12,182	12,182	9,337
Restricted income funds	8	<u>2,474</u>	<u>-</u>	<u>2,474</u>	<u>21,815</u>
Total charity funds	8	<u>£ 2,474</u>	<u>£ 12,182</u>	<u>£ 14,656</u>	<u>£ 31,152</u>

These financial statements were approved by the trustees on 12th December, 2025 and signed on its behalf by:-

Daniel Slack

 (Trustee)

David Sparrow

 (Trustee)

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

1 ACCOUNTING POLICIES

Basis of preparation

Rotary Club of Northampton Becket is a charitable trust in England. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are supporting local, regional and overseas community projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes and fund raising.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts are prepared in Sterling (£) and cover the period to 30th June each year.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Gifts in kind are recognised once the charity has entitlement to the gift. The carrying value is obtained by using a market value at the date of the transfer.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

1 ACCOUNTING POLICIES - CONTINUED

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Included within Charitable activities are donations made to third party charities in the furtherance of the charitable objects of the trust.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cost of generating funds

The costs of generating funds consist of expenditure directly linked to putting on fund-raising events. Costs such as hall hire, printing and speakers have all been included in this figure.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs such as the independent review and legal fees.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in resources

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

The trustees were not entitled to, and received no remuneration from the charity during the year. There were no reimbursed expenses for the year (2024: £nil).

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

3 INCOME FROM DONATIONS AND GRANTS

	2025	2024
	£	£
Donations	22,041	11,971
Grants	<u>8,000</u>	<u>2,000</u>
	£ 30,041	£ 13,971

4 FUND RAISING EVENTS AND COSTS

	Income (exc gift aid)	Expense	Total
	£	£	£
2025			
Activity			
Corporate Golf Day	4,569	(2,267)	2,302
Derby Day	6,131	(1,368)	4,763
Karting	4,800	(3,312)	1,488
Santa Fun Run	350	-	350
Jokers' Breakfast	2,006	(741)	1,265
Santa Sleigh	12,106	(408)	11,698
Christmas Greetings	790	(21)	769
Quiz Evenings	1,636	(788)	848
Jazz Night	3,717	(1,554)	2,163
Silver Saver	21	-	21
India on a plate	<u>2,735</u>	<u>(1,049)</u>	<u>1,686</u>
	£ 38,861	£ (11,508)	£ 27,353

	Income (exc gift aid)	Expense	Total
	£	£	£
2024			
Activity			
Corporate Golf Day	5,358	(2,788)	2,570
Quiz Evening 1	1,513	(1,013)	500
Karting	3,300	(2,200)	1,100
Jokers Breakfast	1,870	(662)	1,208
Santa's Sleigh	9,558	(862)	8,696
Christmas Greeting	915	(24)	891
Other activities	450	(400)	50
Young Carers	5,240	(1,141)	4,099
Derby Day	7,527	(1,757)	5,770
Jazz Night	3,613	(1,488)	2,125
Cynthia Spencer Share Golf Day 24	<u>190</u>	<u>-</u>	<u>190</u>
	£ 39,534	£ (12,335)	£ 27,199

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

5 INVESTMENT INCOME

	2025	2024
	£	£
a. Gross interest received	£ <u>273</u>	£ <u>544</u>
b. Gift aid income	£ <u>5,014</u>	£ <u>4,058</u>

6 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through grants and donations to a number of individuals and institutions.

Charitable donations in respect of the year ended 30th June, 2025 were:

	2025	2024
	£	£
International	59,073	18,355
Community and Youth	15,909	14,712
General	1,838	490
Environmental	<u>95</u>	<u>107</u>
	£ <u>76,915</u>	£ <u>33,664</u>

7 ANALYSIS OF GOVERNANCE COSTS

	2025	2024
	£	£
Accountancy fees	724	675
Barn rates	1,026	1,101
Stationery	512	324
RFUK web fees	<u>-</u>	<u>50</u>
	£ <u>2,262</u>	£ <u>2,150</u>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

8 ANALYSIS OF CHARITABLE FUNDS

2025 Fund type	Balance b/fwd £	Incoming resources £	Resources expended £	Transfer (to)/from unrestricted fund	Balance c/fwd £
a) Chitipi Project	15,077	27,500	(44,453)	2,225	349
b) Chitipi Desks & Agrisan Toilet	-	3,500	(2,875)	-	625
c) Classroom Box	-	1,000	-	-	1,000
d) Ukraine Ambulance	2,875	269	(5,700)	2,556	-
e) Young Carers	500	-	-	-	500
f) The Lowdown	500	-	-	(500)	-
g) Cynthia Spencer Share Golf Day 24	1,361	-	(1,361)	-	-
h) Ride 4 Hope	-	785	(785)	-	-
i) Hope Centre Donation	-	250	(250)	-	-
J) Other allocated at Council	750	-	(650)	(100)	-
k) Polio Plus Day	-	70	(70)	-	-
l) Donations from Members inc Gift Aid	752	2,974	(3,726)	-	-
Restricted fund total	21,815	36,348	(59,870)	4,181	2,474
Unrestricted fund total	9,337	34,919	(27,893)	(4,181)	12,182
Total funds	£ 31,152	71,267	(87,763)	-	14,656

9 FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2025 £	2024 £
Financial assets		
Measured at undiscounted cost		
Other assets	3,679	8,202
Cash at bank	16,289	23,958
	£ 19,968	£ 32,160
Financial liabilities		
Measured at undiscounted cost		
Accruals	5,312	1,008

The income, expenses, net gains and losses attributable to the charity's financial instruments are disclosed in note 5 and all relate to financial assets measured at the undiscounted amount.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

10 RELATED PARTIES

During the year, the Rotary Club of Northampton Becket Club Fund made donations net of gift aid of £2,379 (2024: £2,230) to the Trust Fund.

The Club Fund is regarded as a related party due to its close alignment with the Trust Fund even though it's management committee is independent of the charity trustees.

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales - Charity number 1027352

Accounts

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2024

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2024

REGISTERED CHARITY NUMBER: 1027352

<u>PAGE</u>	<u>CONTENTS</u>
1-2	Trustees' Annual Report
3	Review of the Year
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-12	Notes to the financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements of the charity for the year ended 30th June, 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

TRUSTEES

Mr. Alan Nunn
 Mr. Graham Goss
 Mr. Robert Martell
 Mr. Robert Shoebridge
 Mr. Ron Cross
 Mr. David Sparrow (appointed 2nd August, 2023)

ACCOUNTANTS

Clifford Roberts Chartered Accountants
 Pacioli House
 9 Brookfield
 Duncan Close
 Moulton Park
 Northampton
 NN3 6WL

INDEPENDENT EXAMINER

Robert M. Dearing, Esq., F.C.A

PRINCIPAL REGISTERED ADDRESS

Overstone Park Resort
 Billing Lane
 Overstone
 Northampton
 NN6 0AS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the trustees and with the supervision of Rotary International enabling the trustees to perform the objects of the trust.

The recruitment, appointment, induction and training of the new trustees are conducted by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

OBJECTIVES AND ACTIVITIES

Supporting local, regional and overseas community projects, including Kids Out, Senior Citizen and Young Carers outings, Calvert Trust and numerous Youth projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes. Fund-raising via Santa's Sleigh Street Collections, charity meal, sponsored walking and others.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

TRUSTEES' ANNUAL REPORT - CONTINUED

PUBLIC BENEFIT

All of our activities are undertaken to further our charitable purposes for the benefit of the public. The trustees have had regard to Charity Commission guidance on public benefit in section four of the Charities Act 2011. The main benefits which have arisen during the year from the organisation's aims and activities are detailed in the following sections and in the Review of the year.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity received incoming resources to make donations totalling £33,664 (2023: £29,261).

FINANCIAL REVIEW

The charity operated and fulfilled its objectives throughout the year. The trustees consider that the total charity funds amounting to £31,152 as at 30th June, 2024 (2023: £21,194) are sufficient to sustain its operations should income generating activities be curtailed unexpectedly over the forthcoming year. If the funds are not sufficient, the trustees will reduce its resources expended accordingly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the trustees on 11th December, 2024.

Signed



David Sparrow

For and on behalf of the Trustees

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

Review of the year

My year as President was fortunate as it was the first fully normal year since 2019/2020.

I and my committees set very ambitious targets for this year, as in addition to our support for our normal charities, we committed ourselves to a four-year plan, for a range of projects, for Chitipi School in Malawi. Specifically for this project, we received a very generous donation of £3,000 from the Abington Avenue Reform Church. This was supported with a number of other donations and a successful District Grant of £2,000. We also instigated 2 new fund-raising events, the inaugural Becket Derby, in July 2023 which raised almost £6,000 and a Jazz Night in March this year raising over £2,000. In addition, the International Committee, working very hard, established a number of relationships with other Rotary Clubs who pledged support for this project. In the last few weeks, the first phase has been completed.

All of our normal fundraising events have or were held including the Santa Sleigh, Santa Fun Run, Quiz Night, Karting, Jokers Breakfast, and our Annual Golf Day. These were well supported and exceeded expectations. The Christmas schedule was particularly demanding. The Santa Sleigh bookings increased in the year. In addition to normal schedules, we had a number of community events including the Santa Carol Service, St Crispins Retirement Village and Duston School. The demand on Club members was high but the challenge was met.

Following a breakfast presentation, the Club agreed to purchase and deliver an Ambulance to support the war in Ukraine. We received considerable support from Towcester Rotary Club. The Ambulance was purchased, stocked with medical equipment and winter clothing. It was finally delivered just after the year end, in person by Terry Atkinson and David Smith.

We entered four teams in the Treakly Challenge, a walking event held throughout March, to plant 800 trees. There was considerable in-house competition between the four teams with the result that collectively we recorded over 2 million steps, easily reaching our target.

Several of our members faced some serious health issues in the last year. All dealt with these challenges and have continued to play their part in our Rotary Club. It is with sadness however that shortly after the year end, we lost Alan Panton following a long-term illness.

Breakfasts have been very well attended. We have inaugurated several new members. This has had the effect of increasing the percentage of female members and greatly reducing the average age of our membership. These newcomers have contributed most enthusiastically. Jackie Barnaby has already agreed to become President in 2026 and Louise Graham, to Chair our Fund-Raising Committee year.

I am very pleased that we have a succession plan in place for at least the next 3 years.

Signed: 

Martin Thornton
President the Rotary Club of Northampton Becket 2023/24

Date: 11th December, 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
IN RESPECT OF THE YEAR ENDED 30TH JUNE, 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June, 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

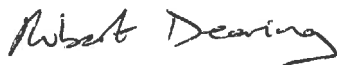
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert M. Dearing, F.C.A.
Chartered Accountant

Date: 11th December, 2024

Pacioli House
9 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE, 2024

	Note	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Incoming resources from generated funds					
Income from donations and grants	3	11,426	2,545	13,971	9,517
Fundraising events	4	12,691	26,843	39,534	26,787
Investment income	5a	-	544	544	127
Other incoming resources (Gift Aid)	5b	1,159	2,899	4,058	4,134
Total incoming resources		£ 25,276	£ 32,831	£ 58,107	£ 40,565
Resources expended					
Cost of generating funds					
Fundraising events	4	3,245	9,090	12,335	9,401
Charitable expenditure	6	19,917	13,747	33,664	29,261
Governance costs	7	-	2,150	2,150	2,017
Total resources expended		£ 23,162	£ 24,987	£ 48,149	£ 40,679
Net incoming/(outgoing) resources before transfers		£ 2,114	£ 7,844	£ 9,958	£ (114)
Transfers					
Gross transfers between funds		4,750	(4,750)	-	-
Net movement in funds		£ 6,864	£ 3,094	£ 9,958	£ (114)
Reconciliation of funds					
Fund balances brought forward at 1st July, 2023	8	14,951	6,243	21,194	21,308
Fund balances carried forward at 30th June, 2024	8	£ 21,815	£ 9,337	£ 31,152	£ 21,194

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
BALANCE SHEET AT THE 30TH JUNE, 2024

	Note	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Current assets	9				
Prepayments		-	7,505	7,505	804
Gift Aid		-	697	697	795
Cash at bank and in hand		<u>21,815</u>	<u>2,143</u>	<u>23,958</u>	<u>21,128</u>
		21,815	10,345	32,160	22,727
Liabilities	9				
Creditors: Amounts falling due within one year		-	-	-	-
Accruals		<u>-</u>	<u>(1,008)</u>	<u>(1,008)</u>	<u>(1,533)</u>
Net assets		£ <u>21,815</u>	£ <u>9,337</u>	£ <u>31,152</u>	£ <u>21,194</u>
The funds of the charity					
Unrestricted income funds	8	-	9,337	9,337	6,243
Restricted income funds	8	<u>21,815</u>	<u>-</u>	<u>21,815</u>	<u>14,951</u>
Total charity funds	8	£ <u>21,815</u>	£ <u>9,337</u>	£ <u>31,152</u>	£ <u>21,194</u>

These financial statements were approved by the trustees on 11th December, 2024 and signed on its behalf by:-

Martin Thornton


(Trustee)

David Sparrow


(Trustee)

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

1 ACCOUNTING POLICIES

Basis of preparation

Rotary Club of Northampton Becket is a charitable trust in England. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are supporting local, regional and overseas community projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes and fund raising.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts are prepared in Sterling (£) and cover the period to 30th June each year.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Gifts in kind are recognised once the charity has entitlement to the gift. The carrying value is obtained by using a market value at the date of the transfer.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

1 ACCOUNTING POLICIES - CONTINUED

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Included within Charitable activities are donations made to third party charities in the furtherance of the charitable objects of the trust.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cost of generating funds

The costs of generating funds consist of expenditure directly linked to putting on fund-raising events. Costs such as hall hire, printing and speakers have all been included in this figure.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs such as the independent review and legal fees.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in resources

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

The trustees were not entitled to, and received no remuneration from the charity during the year. There were no reimbursed expenses for the year (2023: £nil).

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

3 INCOME FROM DONATIONS AND GRANTS

	2024	2023
	£	£
Donations	11,971	5,767
Grants	<u>2,000</u>	<u>3,750</u>
	£ 13,971	£ 9,517

4 FUND RAISING EVENTS AND COSTS

	Income (exc gift aid)	Expense	Total
	£	£	£
2024			
Activity			
Corporate Golf Day	5,358	(2,788)	2,570
Quiz Evening 1	1,513	(1,013)	500
Karting	3,300	(2,200)	1,100
Jokers' Breakfast	1,870	(662)	1,208
Santa Sleigh	9,558	(862)	8,696
Christmas Greetings	915	(24)	891
Other Activities	450	(400)	50
Young Carers	5,240	(1,141)	4,099
Derby Day	7,527	(1,757)	5,770
Jazz Night	3,613	(1,488)	2,125
Cynthia Spencer Share Golf Day 24	<u>190</u>	<u>-</u>	<u>190</u>
	£ 39,534	£ (12,335)	£ 27,199

	Income (exc gift aid)	Expense	Total
	£	£	£
2023			
Activity			
Corporate Golf Day	8,730	(5,722)	3,008
Karting	2,400	(1,600)	800
Santa Fun Run	950	-	950
Jokers Breakfast	1,533	(551)	982
Santa's Sleigh	7,747	(220)	7,527
Christmas Greeting	760	(18)	742
Quiz Night	1,423	(809)	614
P Simpson Memorial Walk	1,966	(202)	1,764
Young Carers	<u>1,278</u>	<u>(279)</u>	<u>999</u>
	£ 26,787	£ (9,401)	£ 17,386

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

5 INVESTMENT INCOME

	2024	2023
	£	£
a. Gross interest received	£ <u>544</u>	£ <u>127</u>
b. Gift aid income	£ <u>4,058</u>	£ <u>4,134</u>

6 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through grants and donations to a number of individuals and institutions.

Charitable donations in respect of the year ended 30th June, 2024 were:

	2024	2023
	£	£
International	18,355	6,438
Community and Youth	14,712	20,362
General	490	1,775
Environmental	<u>107</u>	<u>686</u>
	£ <u>33,664</u>	£ <u>29,261</u>

7 ANALYSIS OF GOVERNANCE COSTS

	2024	2023
	£	£
Accountancy fees	675	659
Barn rates	1,101	956
Stationery	324	307
RFUK web fees	<u>50</u>	<u>95</u>
	£ <u>2,150</u>	£ <u>2,017</u>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

8 ANALYSIS OF CHARITABLE FUNDS

2024 Fund type	Balance b/fwd £	Incoming resources £	Resources expended £	Transfer (to)/from unrestricted fund	Balance c/fwd £
a) Classroom box	2,000	410	(2,410)	-	-
b) Malawi Solaraid	1,050	-	(1,050)	-	-
c) ECO toilets	1,750	-	(1,750)	-	-
d) Chitipi project	7,863	12,391	(9,177)	4,000	15,077
e) Young Carers	500	-	-	-	500
f) Princes Trust	400	-	(400)	-	-
g) Food Banks Northampton	888	-	(888)	-	-
h) The Lowdon	500	-	-	-	500
i) Additional Agrisan Toilet at Chitipi	-	1,000	(1,000)	-	-
J) Agrisan Re-education programme	-	1,000	(1,000)	-	-
k) Ukraine Ambulance	-	2,875	-	-	2,875
l) Cynthina Spencer Share Golf Day 24	-	1,361	-	-	1,361
m) Other allocated at Council, not paid out yet	-	-	-	750	750
n) Donations from members inc Gift Aid	-	2,756	(2,004)	-	752
o) End Polio Now Walk	-	238	(238)	-	-
Restricted fund total	14,951	22,031	(19,917)	4,750	21,815
Unrestricted fund total	6,243	18,451	(10,607)	(4,750)	9,337
Total funds	£ 21,194	40,482	(30,524)	-	31,152

9 FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2024 £	2023 £
Financial assets		
Measured at undiscounted cost		
Other assets	8,202	1,599
Cash at bank	23,958	21,128
	<u>£ 32,160</u>	<u>£ 22,727</u>
Financial liabilities		
Measured at undiscounted cost		
Accruals	£ 1,008	£ 1,533

The income, expenses, net gains and losses attributable to the charity's financial instruments are disclosed in note 5 and all relate to financial assets measured at the undiscounted amount.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

10 RELATED PARTIES

During the year, the Rotary Club of Northampton Becket Club Fund made donations net of gift aid of £2,230 (2023: £2,218) to the Trust Fund.

The Club Fund is regarded as a related party due to its close alignment with the Trust Fund even though it's management committee is independent of the charity trustees.

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales - Charity number 1027352

Accounts

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2023

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2023

REGISTERED CHARITY NUMBER: 1027352

<u>PAGE</u>	<u>CONTENTS</u>
1-2	Trustees' Annual Report
3	Review of the Year
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-12	Notes to the financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements of the charity for the year ended 30th June, 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

TRUSTEES

Mr. Alan Nunn
 Mr. Graham Goss
 Mr. Robert Martell
 Mr. Robert Shoebridge
 Mr. Ron Cross
 Mr. David Sparrow (appointed 2nd August, 2023)

ACCOUNTANTS

Clifford Roberts Chartered Accountants
 Pacioli House
 9 Brookfield
 Duncan Close
 Moulton Park
 Northampton
 NN3 6WL

INDEPENDENT EXAMINER

Robert M. Dearing, Esq., F.C.A

PRINCIPAL REGISTERED ADDRESS

Overstone Park Resort
 Billing Lane
 Overstone
 Northampton
 NN6 0AS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the trustees and with the supervision of Rotary International enabling the trustees to perform the objects of the trust.

The recruitment, appointment, induction and training of the new trustees are conducted by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

OBJECTIVES AND ACTIVITIES

Supporting local, regional and overseas community projects, including Kids Out, Senior Citizen and Young Carers outings, Calvert Trust and numerous Youth projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes. Fund-raising via Santa's Sleigh Street Collections, charity meal, sponsored walking and others.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

TRUSTEES' ANNUAL REPORT - CONTINUED

PUBLIC BENEFIT

All of our activities are undertaken to further our charitable purposes for the benefit of the public. The trustees have had regard to Charity Commission guidance on public benefit in section four of the Charities Act 2011. The main benefits which have arisen during the year from the organisation's aims and activities are detailed in the following sections and in the Review of the year.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity received incoming resources to make donations totalling £29,261 (2022: £22,042).

FINANCIAL REVIEW

The charity operated and fulfilled its objectives throughout the year. The trustees consider that the total charity funds amounting to £21,194 as at 30th June, 2023 (2022: £21,308) are sufficient to sustain its operations should income generating activities be curtailed unexpectedly over the forthcoming year. If the funds are not sufficient, the trustees will reduce its resources expended accordingly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

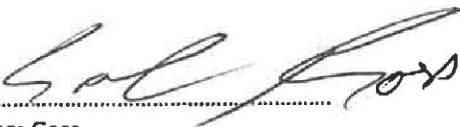
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the trustees on 13th December, 2023.

Signed

Graham Goss

For and on behalf of the Trustees



ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

Review of the year

In theory the COVID pandemic was now a past event, but somehow it managed to linger on. I went down with it on the changeover and then subsequently picked up the Long Covid version which is still hanging around. However, we did get Rotary activity back onto a more normal schedule nevertheless.

Early in the new Rotary year we organized a one-off Paul Simpson Memorial Walk in memory of our well-loved member who was tragically killed on a fund raising walk 3 years ago. The event was well-supported and raised almost £2,000. Our regular Xmas program of Santa Runs and hauling the Sleigh around our usual routes in Northampton returned to almost normal levels and kept us busy in the Xmas period.

What did become apparent fairly early on was that we did not have a queue of volunteers ready to fill our normal positions and in particular the presidency role for 2025/26 was looking difficult to fill. The unmistakable truth is that we are all getting older and not as flexible. However, eventually we persuaded Lynn Kitchen to step forward as our first Lady President for that year. The plus point is that on membership in general we also enrolled our second Corporate Sponsor in David Smith Associates, which has resulted in an extra three members immediately to add to the four existing corporate members from David Williams IFA, who joined last year. The new members are proving to be real assets to the club as a whole and have importantly brought down the average age of the club significantly. We think that this is clearly a route of development that we will continue to use, and we suspect our example will be followed by many other clubs nationally.

November brought some bad news from our key member Robert Martell, who needed to take a break from his duties for health reasons. As Robert played such a large role in the central running of the club, this meant a major reorganization on the central functioning of the club, which we achieved. I am pleased to say that Robert is now back with us and we are just making sure that he does not overdo things. December saw us restore our popular Jokers' Breakfast which was again well supported.

In March, 4 members undertook a trip to Malawi for a 10 day visit to update themselves on the position of Chitipi School that we have supported for around 20 years. The school now looks after many more children than 20 years ago and needs our help to grow through these times. We now have committed to a new project to take the school to its next level and will be building new class rooms and facilities as the attendance has virtually trebled since the time of our initial involvement. The new project will need financing of at least £50,000 and will involve funding from Rotary International, which has now been applied for.

We now just have to focus on all the projects, large and small that are on our list of tasks for 2023/24 and beyond.

We have continued to work on a multitude of smaller projects with our regular locally based charities.

Signed:

Graham Goss

President the Rotary Club of Northampton Becket 2022/23

Date: 13th December, 2023

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
THE ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
IN RESPECT OF THE YEAR ENDED 30TH JUNE, 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June, 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert M. Dearing, F.C.A.
Chartered Accountant

Date: 13th December, 2023

Pacioli House
9 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE, 2023

	Note	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Incoming resources from generated funds					
Income from donations and grants	3	5,155	4,362	9,517	9,126
Fundraising events	4	-	26,787	26,787	27,140
Investment income	5a	-	127	127	7
Other incoming resources (Gift Aid)	5b	328	3,806	4,134	3,572
Total incoming resources		£ 5,483	£ 35,082	£ 40,565	£ 39,845
Resources expended					
Cost of generating funds					
Fundraising events	4	-	9,401	9,401	15,303
Charitable expenditure	6	9,570	19,691	29,261	22,042
Governance costs	7	-	2,017	2,017	722
Total resources expended		£ 9,570	£ 31,109	£ 40,679	£ 38,067
Net (outgoing)/incoming resources before transfers		£ (4,087)	£ 3,973	£ (114)	£ 1,778
Transfers					
Gross transfers between funds		6,238	(6,238)	-	-
Net movement in funds		£ 2,151	£ (2,265)	£ (114)	£ 1,778
Reconciliation of funds					
Fund balances brought forward at 1st July, 2022	8	12,800	8,508	21,308	19,530
Fund balances carried forward at 30th June, 2023	8	£ 14,951	£ 6,243	£ 21,194	£ 21,308


The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
BALANCE SHEET AT THE 30TH JUNE, 2023

	Note	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Current assets	9				
Prepayments		-	804	804	907
Gift Aid		-	795	795	200
Cash at bank and in hand		<u>14,951</u>	<u>6,177</u>	<u>21,128</u>	<u>24,644</u>
		14,951	7,776	22,727	25,751
Liabilities	9				
Creditors: Amounts falling due within one year		-	(1,533)	(1,533)	(4,443)
Accruals		<u>-</u>	<u>(1,533)</u>	<u>(1,533)</u>	<u>(4,443)</u>
Net assets		£ <u>14,951</u>	£ <u>6,243</u>	£ <u>21,194</u>	£ <u>21,308</u>
The funds of the charity					
Unrestricted income funds	8	-	6,243	6,243	8,508
Restricted income funds	8	<u>14,951</u>	<u>-</u>	<u>14,951</u>	<u>12,800</u>
Total charity funds	8	£ <u>14,951</u>	£ <u>6,243</u>	£ <u>21,194</u>	£ <u>21,308</u>

These financial statements were approved by the trustees on 13th December, 2023 and signed on its behalf by:-

Graham Goss  (Trustee)

Ron Cross  (Trustee)

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

1 ACCOUNTING POLICIES

Basis of preparation

Rotary Club of Northampton Becket is a charitable trust in England. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are supporting local, regional and overseas community projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes and fund raising.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts are prepared in Sterling (£) and cover the period to 30th June each year.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Gifts in kind are recognised once the charity has entitlement to the gift. The carrying value is obtained by using a market value at the date of the transfer.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

1 ACCOUNTING POLICIES - CONTINUED

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Included within Charitable activities are donations made to third party charities in the furtherance of the charitable objects of the trust.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cost of generating funds

The costs of generating funds consist of expenditure directly linked to putting on fund-raising events. Costs such as hall hire, printing and speakers have all been included in this figure.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs such as the independent review and legal fees.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in resources

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

The trustees were not entitled to, and received no remuneration from the charity during the year. There were no reimbursed expenses for the year (2022: £nil).

ROTARY CLUB OF NORTHAMPTON BECKET**TRUST FUND****REGISTERED CHARITY NUMBER: 1027352****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023****3 INCOME FROM DONATIONS AND GRANTS**

	2023	2022
	£	£
Donations	5,767	7,326
Grants	<u>3,750</u>	<u>1,800</u>
	<u>£ 9,517</u>	<u>£ 9,126</u>

4 FUND RAISING EVENTS AND COSTS

	Income (exc gift aid)	Expense	Total
	£	£	£
2023			
Activity			
Corporate Golf Day	8,730	(5,722)	3,008
Karting	2,400	(1,600)	800
Santa Fun Run	950	-	950
Jokers Breakfast	1,533	(551)	982
Santa's Sleigh	7,747	(220)	7,527
Christmas Greeting	760	(18)	742
Quiz Night	1,423	(809)	614
P Simpson Memorial Walk	1,966	(202)	1,764
Young Carers	<u>1,278</u>	<u>(279)</u>	<u>999</u>
	<u>£ 26,787</u>	<u>£ (9,401)</u>	<u>£ 17,386</u>

	Income (exc gift aid)	Expense	Total
	£	£	£
2022			
Activity			
Jokers Breakfast	1,427	(438)	989
Santa's Sleigh	6,164	(1,204)	4,960
Christmas Greeting/cards	725	(35)	690
Quiz Night	1,101	(620)	481
Karting	3,300	(2,200)	1,100
Corporate Golf Day	11,355	(8,288)	3,067
Santa Fun Run	550	-	550
Calendars	1,209	(1,209)	-
Ukraine evening	<u>1,309</u>	<u>(1,309)</u>	<u>-</u>
	<u>£ 27,140</u>	<u>£ (15,303)</u>	<u>£ 11,837</u>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

5 INVESTMENT INCOME

	2023	2022
	£	£
a. Gross interest received	£ <u>127</u>	£ <u>7</u>
b. Gift aid income	£ <u>4,134</u>	£ <u>3,572</u>

6 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through grants and donations to a number of individuals and institutions.

Charitable donations in respect of the year ended 30th June, 2023 were:

	2023	2022
	£	£
International	6,438	6,315
Community and Youth	20,362	13,277
General	1,775	2,450
Environmental	<u>686</u>	<u>-</u>
	£ <u>29,261</u>	£ <u>22,042</u>

7 ANALYSIS OF GOVERNANCE COSTS

	2023	2022
	£	£
Accountancy fees	659	554
Barn rates	956	(8)
Stationery	307	126
RFUK web fees	<u>95</u>	<u>50</u>
	£ <u>2,017</u>	£ <u>722</u>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

8 ANALYSIS OF CHARITABLE FUNDS

				Transfer (to)/from		
	2023 Fund type	Balance b/fwd £	Incoming resources £	Resources expended £	unrestricted fund	Balance c/fwd £
a)	Trade Aid	500	-	-	(500)	-
b)	Malawi Solaraid	3,000	-	-	(1,950)	1,050
c)	Malawi travel ref Eco toilets	1,900	-	(1,938)	38	-
d)	Permaculture visit	750	-	-	(750)	-
e)	Shelterbox	-	325	(325)	-	-
f)	Chitipi project	-	1,313	-	3,200	4,513
g)	Sport4Fitness (Sensory Garden Fernie Fi	500	-	(500)	-	-
h)	Young Carers	500	-	-	-	500
i)	Princes Trust - Revitalise	1,000	-	(600)	-	400
J)	Princes Trust - Project costs	-	95	(95)	-	-
k)	Food Banks Northampton	2,000	-	(1,112)	-	888
l)	Northampton Hope Centre Food Bank	1,250	-	(1,250)	-	-
m)	Northampton Hope Centre Band Saw	900	-	-	(900)	-
n)	The Lowdon	500	-	-	-	500
o)	Ukraine Foundation Grant	-	3,750	(3,750)	-	-
p)	Allocated at Council, not yet paid	-	-	-	7,100	7,100
	Restricted fund total	12,800	5,483	(9,570)	6,238	14,951
	Unrestricted fund total	8,508	35,082	(31,109)	(6,238)	6,243
	Total funds	£ 21,308	40,565	(40,679)	-	21,194

9 FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2023 £	2022 £
Financial assets		
Measured at undiscounted cost		
Other assets	1,599	1,107
Cash at bank	21,128	24,644
	£ 22,727	£ 25,751
Financial liabilities		
Measured at undiscounted cost		
Accruals	£ 1,533	£ 4,443

The income, expenses, net gains and losses attributable to the charity's financial instruments are disclosed in note 5 and all relate to financial assets measured at the undiscounted amount.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2023

10 RELATED PARTIES

During the year, the Rotary Club of Northampton Becket Club Fund made donations net of gift aid of £2,128 (2022: £2,199) to the Trust Fund.

The Club Fund is regarded as a related party due to its close alignment with the Trust Fund even though it's management committee is independent of the charity trustees.

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales - Charity number 1027352

Accounts

ROTARY CLUB OF NORTHAMPTON BECKET

TRUST FUND

REGISTERED CHARITY NUMBER: 1027352

FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH JUNE, 2022

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2022

REGISTERED CHARITY NUMBER: 1027352

<u>PAGE</u>	<u>CONTENTS</u>
1-2	Trustees' Annual Report
3	Review of the Year
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-12	Notes to the financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements of the charity for the year ended 30th June, 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

TRUSTEES

Mr. Alan Nunn
 Mr. Graham Goss
 Mr. Robert Martell
 Mr. Robert Shoebridge
 Mr. Ron Cross

ACCOUNTANTS

Clifford Roberts Chartered Accountants
 Pacioli House
 9 Brookfield
 Duncan Close
 Moulton Park
 Northampton
 NN3 6WL

INDEPENDENT EXAMINER

Robert M. Dearing, Esq., F.C.A

PRINCIPAL REGISTERED ADDRESS

Overstone Park Resort
 Billing Lane
 Overstone
 Northampton
 NN6 0AS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the trustees and with the supervision of Rotary International enabling the trustees to perform the objects of the trust.

The recruitment, appointment, induction and training of the new trustees are conducted by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

OBJECTIVES AND ACTIVITIES

Supporting local, regional and overseas community projects, including Kids Out, Senior Citizen and Young Carers outings, Calvert Trust and numerous Youth projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes. Fund-raising via Santa's Sleigh Street Collections, charity meal, sponsored walking and others.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

TRUSTEES' ANNUAL REPORT - CONTINUED

PUBLIC BENEFIT

All of our activities are undertaken to further our charitable purposes for the benefit of the public. The trustees have had regard to Charity Commission guidance on public benefit in section four of the Charities Act 2011. The main benefits which have arisen during the year from the organisation's aims and activities are detailed in the following sections and in the Review of the year.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity received incoming resources to make donations totalling £22,042 (2021: £44,250).

FINANCIAL REVIEW

The charity operated and fulfilled its objectives throughout the year. The trustees consider that the total charity funds amounting to £21,308 as at 30th June, 2022 (2021: £19,530) are sufficient to sustain its operations should income generating activities be curtailed unexpectedly over the forthcoming year. If the funds are not sufficient, the trustees will reduce its resources expended accordingly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

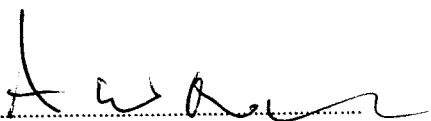
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for the period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 14th December, 2022.

Signed



Alan Nunn

For and on behalf of the Trustees

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

Review of the year

Activities again proved difficult during the year due to post pandemic blues reducing the number of events and type of community support given. Food Bank donations to the Hope Centre and Weston Favell food bank resumed and continued until November. Since the beginning of Covid the club have donated over £28,000 to Northampton Food Banks. The postponed charity golf from earlier in the year was rearranged and held in September, supported by 20 teams. The day raised over £3,300 split between Prostaïd and our club Trust Fund.

Sport4Fitness took delivery of vegetable troughs at Fernie Fields built by Rotarians Alan Nunn, Bob Dick and Terry Atkinson. Helped by a District grant they built 10 troughs for the cost of purchasing two off the shelf units.

Three members from the Prince's Trust team attended the business meeting in October and gave brief presentations of their backgrounds. It was the first contact that we had with the Prince's Trust since COVID started in March 2020. Visits by other team members continued in November. During National Tree Planting Week, Rtn Lynn Kitchen arranged a large team of members and scouts to plant 60 trees at Hardingstone recreation ground. This was also a chance to dedicate two larger trees in the memory of Past President Mike Kitchen.

December was a busy period of activities and fundraising events. Starting with the four club Santa fun run on the 12th of December, 13 night collections with the sleigh and static stands for 7 days at Tesco's. Club members took part in all events and delivered 5,000 'Santa is Coming' notices. The total raised by our collections exceeded £7,500 with gift aid added. Members also volunteered to cook a Christmas lunch at the Hope Centre for homeless persons. Additionally an award of £500 was made towards 125 Christmas Hampers to recognise the 125th year of the Northampton Association for the Blind.

Internationally the club made a humanitarian donation of £500 to Ukraine, which was matched by the Big Give totalling £1,000. A Ukrainian fundraising evening at Fernie Fields in May raised £400 matched by the club to £800. In Malawi toilet blocks for two schools were approved together with the planned refurbishment of classrooms at Chitipi School with work starting in March 2022.

£500 was approved to help fund the NTFC Disability Football Tournament. A Lent lunch organised by Clair Shaw for pensioners in Weston Favell village saw members cooking soups for the event, which raised £850 for the Hope Centre. The delayed Xmas Jokers breakfast was rearranged to coincide with April fool's day, led by Rtn Geoff Shaw and compered by Rtn David Sparrow, the event raised over £1,100. June saw a second charity golf day held at Overstone Park, supported by 18 teams, that raised £3,172, again split equally between Prostaïd and the Trust Fund.

Despite it being a tough year for fundraising the club did remarkably well in raising £19,279. Well done everyone.

Signed: 

Gordon Roan

President the Rotary Club of Northampton Becket 2021/22

Date: 14th December, 2022

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
THE ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
IN RESPECT OF THE YEAR ENDED 30TH JUNE, 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June, 2022 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

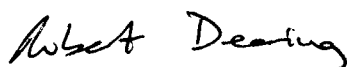
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert M. Dearing, F.C.A.
Chartered Accountant

Date: 14th December, 2022

Pacioli House
9 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE, 2022

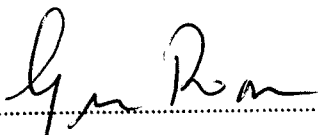
	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	1,800	7,326	9,126	23,161
Activities for generating funds	4	-	27,140	27,140	12,073
Investment income	5a	-	7	7	1
Other incoming resources (Gift Aid)	5b	-	3,572	3,572	5,654
Total incoming resources		£ 1,800	£ 38,045	£ 39,845	£ 40,889
Resources expended					
Cost of generating funds					
Cost of generating voluntary income	4	-	15,303	15,303	3,806
Cost of charitable activities	6	4,288	17,754	22,042	44,250
Governance costs	7	-	722	722	1,944
Total resources expended		£ 4,288	£ 33,779	£ 38,067	£ 50,000
Net (outgoing)/incoming resources before transfers		£ (2,488)	£ 4,266	£ 1,778	£ (9,111)
Transfers					
Gross transfers between funds		7,990	(7,990)	-	-
Net movement in funds		£ 5,502	£ (3,724)	£ 1,778	£ (9,111)
Reconciliation of funds					
Fund balances brought forward at 1st July, 2021	8	7,298	12,232	19,530	28,641
Fund balances carried forward at 30th June, 2022	8	£ 12,800	£ 8,508	£ 21,308	£ 19,530


The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
BALANCE SHEET AT THE 30TH JUNE, 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Current assets	9				
Prepayments		-	907	907	807
Gift Aid		-	200	200	613
Cash at bank and in hand		<u>8,508</u>	<u>16,136</u>	<u>24,644</u>	<u>19,990</u>
		8,508	17,243	25,751	21,410
Liabilities	9				
Creditors: Amounts falling due within one year					
Accruals		<u>-</u>	<u>(4,443)</u>	<u>(4,443)</u>	<u>(1,880)</u>
Net assets		£ <u>8,508</u>	£ <u>12,800</u>	£ <u>21,308</u>	£ <u>19,530</u>
The funds of the charity					
Unrestricted income funds	8	-	12,800	12,800	12,232
Restricted income funds	8	<u>8,508</u>	<u>-</u>	<u>8,508</u>	<u>7,298</u>
Total charity funds	8	£ <u>8,508</u>	£ <u>12,800</u>	£ <u>21,308</u>	£ <u>19,530</u>

These financial statements were approved by the trustees on 14th December, 2022 and signed on its behalf by:-

G Roan  (President)

R Cross  (Treasurer)

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

1 ACCOUNTING POLICIES

Basis of preparation

Rotary Club of Northampton Becket is a charitable trust in England. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are supporting local, regional and overseas community projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes and fund raising.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts are prepared in Sterling (£) and cover the period to 30th June each year.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Gifts in kind are recognised once the charity has entitlement to the gift. The carrying value is obtained by using a market value at the date of the transfer.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

1 ACCOUNTING POLICIES - CONTINUED

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Included within Charitable activities are donations made to third party charities in the furtherance of the charitable objects of the trust.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cost of generating funds

The costs of generating funds consist of expenditure directly linked to putting on fund-raising events. Costs such as hall hire, printing and speakers have all been included in this figure.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs such as the independent review and legal fees.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in resources expended.

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

The trustees were not entitled to, and received no, remuneration from the charity during the year. There were no reimbursed expenses for the year (2021: £nil).

ROTARY CLUB OF NORTHAMPTON BECKET**TRUST FUND****REGISTERED CHARITY NUMBER: 1027352****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022****3 VOLUNTARY INCOME**

	2022	2021
	£	£
Donations	7,326	22,161
Grants	<u>1,800</u>	<u>1,000</u>
	£ <u>9,126</u>	£ <u>23,161</u>

4 ACTIVITIES FOR GENERATING FUNDS AND COST OF GENERATING VOLUNTARY INCOME

	Income (exc gift aid)	Expense	Total
	£	£	£
2022			
Activity			
Jokers Breakfast	1,427	(438)	989
Santa's Sleigh	6,164	(1,204)	4,960
Christmas Greeting/cards	725	(35)	690
Quiz Night	1,101	(620)	481
Karting	3,300	(2,200)	1,100
Corporate Golf Day	11,355	(8,288)	3,067
Santa Fun Run	550	-	550
Calendars	1,209	(1,209)	-
Ukraine evening	<u>1,309</u>	<u>(1,309)</u>	<u>-</u>
	£ <u>27,140</u>	£ <u>(15,303)</u>	£ <u>11,837</u>

	Income (exc gift aid)	Expense	Total
	£	£	£
2021			
Activity			
Santa's Sleigh	3,818	(1,168)	2,650
Christmas Greeting	785	(44)	741
Swimathon	488	-	488
Corporate Golf Day	4,117	(2,178)	1,939
Walk the world - (Hope Centre)	263	-	263
Walk the world - (Trust Fund)	2,602	(37)	2,565
Young Carers (For value)	-	(220)	(220)
Gift Aid	<u>-</u>	<u>(159)</u>	<u>(159)</u>
	£ <u>12,073</u>	£ <u>(3,806)</u>	£ <u>8,267</u>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND

REGISTERED CHARITY NUMBER: 1027352

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

5 INVESTMENT INCOME

	2022	2021
	£	£
a. Gross interest received	£ <u>7</u>	£ <u>1</u>
b. Gift aid income	£ <u>3,572</u>	£ <u>5,654</u>

6 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through grants and donations to a number of individuals and institutions.

Charitable donations in respect of the year ended 30th June, 2022 were:

	2022	2021
	£	£
International	6,315	500
Community and Youth	13,277	41,600
General	<u>2,450</u>	<u>2,150</u>
	£ <u>22,042</u>	£ <u>44,250</u>

7 ANALYSIS OF GOVERNANCE COSTS

	2022	2021
	£	£
Accountancy fees	554	548
Barn rates	(8)	948
Stationery	126	398
RFU web fees	<u>50</u>	<u>50</u>
	£ <u>722</u>	£ <u>1,944</u>

ROTARY CLUB OF NORTHAMPTON BECKET**TRUST FUND****REGISTERED CHARITY NUMBER: 1027352****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022****8 ANALYSIS OF CHARITABLE FUNDS**

				Transfer		
	2022	Balance	Incoming	Resources	unrestricted	Balance
	Fund type	b/fwd	resources	expended	fund	c/fwd
		£	£	£	£	£
a)	Malawi Classroom Project	74	-	(74)	-	0
b)	Classroom boxes	734	800	(1,534)	-	0
c)	Trade Aid	500	-	-	-	500
d)	Malawi Solaraid	3,000	-	-	-	3,000
e)	Malawi travel ref Eco toilets	900	-	-	1,000	1,900
f)	Permaculture visit	-	-	-	750	750
g)	RYLA 2020/21	590	-	(590)	-	-
h)	Good Companions Cuppa Lunch Shed	500	-	-	(500)	-
i)	Young Carers	-	-	-	500	500
J)	Princes Trust - Revitalise	-	-	-	1,000	1,000
k)	Food Banks Northampton	-	-	-	2,000	2,000
l)	Northampton Hope Centre Food Bank	-	-	-	1,250	1,250
m)	Northampton Hope Centre Band Saw	-	-	-	900	900
n)	The Lowdon	-	-	-	500	500
o)	Shelterbox - Haiti	-	-	(590)	590	-
p)	Sport4Fitness	1,000	1,000	(1,500)	-	500
	Restricted fund total	7,298	1,800	(4,288)	7,990	12,800
	Unrestricted fund total	12,232	38,045	(33,779)	(7,990)	8,508
	Total funds	£ 19,530	39,845	(38,067)	-	21,308

9 FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2022	2021
	£	£
Financial assets		
Measured at undiscounted cost		
Other assets	1,107	1,420
Cash at bank	24,644	19,990
	£ 25,751	£ 21,410
Financial liabilities		
Measured at undiscounted cost		
Accruals	£ 4,443	£ 1,880

The income, expenses, net gains and losses attributable to the charity's financial instruments are disclosed in note 5 and all relate to financial assets measured at the undiscounted amount.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

10 RELATED PARTIES

During the year, the Rotary Club of Northampton Becket Club Fund made donations net of gift aid of £2,199 (2021: £2,276) to the Trust Fund.

The Club Fund is regarded as a related party due to its close alignment with the Trust Fund even though it's management committee is independent of the charity trustees.

ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND

England & Wales - Charity number 1027352

Accounts

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2021

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2021

REGISTERED CHARITY NUMBER: 1027352

<u>PAGE</u>	<u>CONTENTS</u>
1-2	Trustees' Annual Report
3	Review of the Year
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-12	Notes to the financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Mr. Alan Nunn
 Mr. Graham Goss
 Mr. Robert Martell
 Mr. Robert Shoebridge
 Mr. Ron Cross (from 2nd December 2020)

ACCOUNTANTS

Clifford Roberts
 Chartered Accountants
 Pacioli House
 9 Brookfield
 Duncan Close
 Moulton Park
 Northampton
 NN3 6WL

INDEPENDENT EXAMINER

Robert M. Dearing, Esq., F.C.A

PRINCIPAL REGISTERED ADDRESS

Overstone Park Resort
 Billing Lane
 Overstone
 Northampton
 NN6 0AS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the trustees and with the supervision of Rotary International enabling the trustees to perform the objects of the trust.

The recruitment, appointment, induction and training of the new trustees are conducted by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

OBJECTIVES AND ACTIVITIES

Supporting local, regional and overseas community projects, including Kids Out, Senior Citizen and Young Carers outings, Calvert Trust and numerous Youth projects.

Sending educational, trade aid and medical supplies overseas.

Financially and actively supporting charitable causes.

Fund-raising via Santa's Sleigh Street Collections, charity meal, sponsored walking and others.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

TRUSTEES' ANNUAL REPORT - CONTINUED

PUBLIC BENEFIT

All of our activities are undertaken to further our charitable purposes for the benefit of the public. The trustees have had regard to Charity Commission guidance on public benefit in section four of the Charities Act 2011. The main benefits which have arisen during the year from the organisation's aims and activities are detailed in the following sections and in the Review of the year.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity received incoming resources to make donations totalling £44,250 (2020: £32,403).

FINANCIAL REVIEW

The charity operated and fulfilled its objectives throughout the year. The trustees consider that the total charity funds amounting to £19,530 as at 30th June, 2021 (2020: £28,641) are sufficient to sustain its operations should income generating activities be curtailed unexpectedly over the forthcoming year. If the funds are not sufficient, the trustees will reduce its resources expended accordingly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for the period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently;
- o observe the methods and principles in the Charities SORP 2015 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 15th December, 2021.

Signed

Alan Nunn
For and on behalf of the Trustees

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

Review of the year

The Rotary Club of Northampton Becket has continued to meet on a regular basis using the communication medium of Zoom, during what has been a year dominated by the Covid Pandemic. The Trust, as with all other organisations in the United Kingdom, has been required to manage its activities in a manner that was safe and within the restriction imposed by central government. However, in spite of strict restrictions on social contact, the Trust has managed to complete a number of fund raising activities in support of the Trust's charitable activities. Where possible support has also continued to a number of deserving causes where safety precautions have allowed.

Activities have included taking forward the overseas Agrisan toilet project in Malawi, which, as reported last year, has benefited from a Global Grant. The Trust was particularly busy supporting the Hope Centre Food Club and other local food banks. This was possible due to the generosity of local organisations and individuals, Rotary Matching Grants, plus a significant contribution from Barclays Bank following the loss of Rotarian Paul Simpson, a retired employee of Barclays.

Fund raising has been a particularly difficult area during the year. However, due to the inventiveness and commitment of some individual members, significant events such as the Charity Golf Day and the ever popular community "Santa's Sleigh Collection" were able to take place. The first of these was repeatedly delayed by the pandemic and the second delivered in an altered form to protect both members and the public (and this without the major contribution normally attained from the Tesco shop front collection). It has been evident from the response on social media that this event is very popular, particularly amongst the children in the areas where street collections are made.

Donations from club members, as mentioned in my review in the Club Accounts, have also swelled the charitable income. This is due to good financial management and the generosity of the members. My predecessor referred last year to the disappointing return from the Santa's Fun Run, a four club event. This event continues to grow and with more sophisticated advertising and publicity, particularly the more sophisticated use of social media, the event will continue to do so.

The 2020-21 year has also seen the introduction of the environment into the Rotary Areas of Focus. This has been picked up by the Trust and is making small but significant progress with environmental projects and this explains the expenditure on seeds.

The fact that the Trust Fund has been available to support so many projects and has completed the year in such a healthy state speaks for itself. The expression "when the going gets tough etc etc" comes to mind. It is unlikely that members think of themselves as "tough" but give up they did not!

I would like to thank all those who have worked so hard during a very unusual and sometimes difficult year.

Signed:

Peter Brearley
 President the Rotary Club of Northampton Becket 2020/21

Date: 15th December, 2021

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
THE ROTARY CLUB OF NORTHAMPTON BECKET TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
IN RESPECT OF THE YEAR ENDED 30TH JUNE, 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June, 2021 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert M. Dearing, F.C.A.
Chartered Accountant

Date: 15th December, 2021

Pacioli House
9 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	11,575	11,586	23,161	19,012
Activities for generating funds	4	-	12,073	12,073	20,350
Investment income	5a	-	1	1	16
Other incoming resources (Gift Aid)	5b	1,339	4,315	5,654	4,276
Total incoming resources		£ 12,914	£ 27,975	£ 40,889	£ 43,654
Resources expended					
Cost of generating funds					
Cost of generating voluntary income	4	-	3,806	3,806	6,248
Cost of charitable activities	6	28,277	15,973	44,250	32,403
Governance costs	7	-	1,944	1,944	1,647
Total resources expended		£ 28,277	£ 21,723	£ 50,000	£ 40,298
Net (outgoing)/incoming resources before transfers					
		(15,363)	6,252	(9,111)	3,356
Transfers					
Gross transfers between funds		3,965	(3,965)	-	-
Net movement in funds		£ (11,398)	£ 2,287	£ (9,111)	£ 3,356
Reconciliation of funds					
Fund balances brought forward at 1st July, 2020	8	18,696	9,945	28,641	25,285
Fund balances carried forward at 30th June, 2021	8	£ 7,298	£ 12,232	£ 19,530	£ 28,641

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
BALANCE SHEET AT THE 30TH JUNE, 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Current assets	9				
Prepayments		-	807	807	-
Gift Aid		-	613	613	542
Cash at bank and in hand		<u>7,298</u>	<u>12,692</u>	<u>19,990</u>	<u>29,526</u>
		7,298	14,112	21,410	30,068
Liabilities	9				
Creditors: Amounts falling due within one year					
Accruals		<u>-</u>	<u>(1,880)</u>	<u>(1,880)</u>	<u>(1,427)</u>
Net assets		£ <u>7,298</u>	£ <u>12,232</u>	£ <u>19,530</u>	£ <u>28,641</u>
The funds of the charity					
Unrestricted income funds	8	-	12,232	12,232	9,945
Restricted income funds	8	<u>7,298</u>	<u>-</u>	<u>7,298</u>	<u>18,696</u>
Total charity funds	8	£ <u>7,298</u>	£ <u>12,232</u>	£ <u>19,530</u>	£ <u>28,641</u>

These financial statements were approved by the trustees on 15th December, 2021 and signed on its behalf by:-

P Brearley (President)

R Cross (Treasurer)

The notes on pages 7 to 12 form part of these financial statements

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

1 ACCOUNTING POLICIES

Basis of preparation

Rotary Club of Northampton Becket is a charitable trust in England. The address of the registered office is given in the charity information on page 1 of these financial statements. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations and principal activities are, supporting local, regional and overseas community projects. Sending educational, trade aid and medical supplies overseas. Financially and actively supporting charitable causes and fund raising.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts are prepared in Sterling (£) and cover the period to 30th June each year.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Gifts in kind are recognised once the charity has entitlement to the gift. The carrying value is obtained by using a market value at the date of the transfer.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Included within Charitable activities are donations made to third party charities in the furtherance of the charitable objects of the trust.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

1 ACCOUNTING POLICIES - CONTINUED

Cost of generating funds

The costs of generating funds consist of expenditure directly linked to putting on fund-raising events. Costs such as hall hire, printing and speakers have all been included in this figure.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs such as the independent review and legal fees.

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in resources expended.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

The trustees were not entitled to, and received no, remuneration from the charity during the year. There were no reimbursed expenses for the year (2020: £nil).

3 VOLUNTARY INCOME

	2021	2020
	£	£
Donations	22,161	14,012
Grants	<u>1,000</u>	<u>5,000</u>
	£ <u>23,161</u>	£ <u>19,012</u>

ROTARY CLUB OF NORTHAMPTON BECKET**TRUST FUND****REGISTERED CHARITY NUMBER: 1027352****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021****4 ACTIVITIES FOR GENERATING FUNDS AND
COST OF GENERATING VOLUNTARY INCOME**

	Income (exc gift aid)	Expense	Total
2021	£	£	£
Activity			
Santa's Sleigh	3,818	(1,168)	2,650
Christmas Greeting	785	(44)	741
Swimathon	488	-	488
Corporate Golf Day	4,117	(2,178)	1,939
Walk the world - (Hope Centre)	263	-	263
Walk the world - (Trust Fund)	2,602	(37)	2,565
Young Carers (For value)	-	(220)	(220)
Gift Aid	-	(159)	(159)
	<hr/>	<hr/>	<hr/>
	£ 12,073	£ (3,806)	£ 8,267
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Income (exc gift aid)	Expense	Total
2020	£	£	£
Activity			
Jokers' Breakfast	1,485	(552)	933
Santa's Sleigh	8,161	(1,321)	6,840
Christmas Greeting	730	(4)	726
Chinese Banquet	3,753	(1,938)	1,815
Swimathon	700	-	700
Quiz night Weston Favell	1,537	(754)	783
Marie Curie (Morrisons bucket shake)	627	-	627
Race night	1,231	(547)	684
Walk the world - Hope Centre Just Giving Site	2,126	-	2,126
Young carers (For value)	-	(1,132)	(1,132)
	<hr/>	<hr/>	<hr/>
	£ 20,350	£ (6,248)	£ 14,102
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND

REGISTERED CHARITY NUMBER: 1027352

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

5 INVESTMENT INCOME

	2021	2020
	£	£
a. Gross interest received	£ <u>1</u>	£ <u>16</u>
b. Gift aid income	£ <u>5,654</u>	£ <u>4,276</u>

6 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through grants and donations to a number of individuals and institutions.

Charitable donations in respect of the year ended 30th June, 2021 were:

	2021	2020
	£	£
International	500	4,660
Community and Youth	41,600	21,843
General	<u>2,150</u>	<u>5,900</u>
	£ <u>44,250</u>	£ <u>32,403</u>

7 ANALYSIS OF GOVERNANCE COSTS

	2021	2020
	£	£
Accountancy fees	548	554
Barn rates	948	933
Stationery	398	110
RFU web fees	<u>50</u>	<u>50</u>
	£ <u>1,944</u>	£ <u>1,647</u>

ROTARY CLUB OF NORTHAMPTON BECKET**TRUST FUND****REGISTERED CHARITY NUMBER: 1027352****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021****8 ANALYSIS OF CHARITABLE FUNDS**

2021 Fund type	Balance b/fwd	Incoming resources	Resources expended	Transfer	Balance c/fwd
				(to)/from unrestricted fund	
	£	£	£	£	£
a) Total Eco Toilet project	6,933	-	(7,609)	676	-
b) Malawi Classroom Project	750	-	-	(676)	74
c) Classroom boxes	5,583	250	(5,099)	-	734
d) Trade Aid	500	-	-	-	500
e) Malawi Solaraid	500	-	-	2,500	3,000
f) Malawi travel ref Eco Toilets	900	-	-	-	900
g) Narrowboat for N'ton disabled	2,000	-	(2,000)	-	-
h) Northampton Hope Centre	530	124	(654)	-	-
i) Local Food Banks	-	1,000	(2,000)	1,000	-
j) Foodbanks (Paul Simpson)	-	10,415	(10,415)	-	-
k) Northampton Community Sheds	500	-	-	(500)	-
l) RYLA 2020/21	-	-	-	590	590
m) Good Companions Cuppa Lunch Shed	500	-	-	-	500
n) Sport4Fitness	-	1,125	(500)	375	1,000
Restricted fund total	18,696	12,914	(28,277)	3,965	7,298
Unrestricted fund total	9,945	27,975	(21,723)	(3,965)	12,232
Total funds	£ 28,641	40,889	(50,000)	-	19,530

9 FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
Financial assets		
Measured at undiscounted cost		
Other assets	1,420	542
Cash at bank	19,990	29,526
	£ 21,410	£ 30,068
Financial liabilities		
Measured at undiscounted cost		
Accruals	£ 1,880	£ 1,427

The income, expenses, net gains and losses attributable to the charity's financial instruments are disclosed in note 5 and all relate to financial assets measured at the undiscounted amount.

ROTARY CLUB OF NORTHAMPTON BECKET
TRUST FUND
REGISTERED CHARITY NUMBER: 1027352
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

10 RELATED PARTIES

During the year, the Rotary Club of Northampton Becket Club Fund made donations net of gift aid of £2,276 (2020: £2,861) to the Trust Fund.

The Club Fund is regarded as a related party due to its close alignment with the Trust Fund even though it's management committee is independent of the charity trustees.