

ROTARY CLUB OF NORTHAMPTON BECKET

TRUST FUND

REGISTERED CHARITY NUMBER: 1027352

FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH JUNE, 2025

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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.

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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
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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

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
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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
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

8 ANALYSIS OF CHARITABLE FUNDS

				Transfer (to)/from unrestricted fund	
	2025 Fund type	Balance b/fwd £	Incoming resources £	Resources expended £	Balance c/fwd £
a)	Chitipi Project	15,077	27,500	(44,453)	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)	-
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
	Unrestricted fund total	9,337	34,919	(27,893)	(4,181)
	Total funds	£ 31,152	71,267	(87,763)	-

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.