

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021  
FOR  
ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12 to 13</b>

# **ROTARY CLUB OF NEWPORT USKMOUTH TRUST FUND**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To apply the capital and income in the relief of the poor and needy or to such other charitable purpose, institution, society or object.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits for the community. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Trust's fund raising activities are organised and run by the members of the Rotary Club of Newport Uskmouth. Monies were raised from the receipt of voluntary donations, a numbers club draw for members of the Rotary Club and commissions received from Sainsbury's for introducing monies from Rotarians to purchase gift vouchers.

The Trust raised funds to provide laptops to school children to study online.

The Trust collected monies to provide funds to a local foodbank.

The Trust continued to raise funds to provide direct support to young carers in Newport, a cause specific to the Trust and the Rotary Club of Newport Uskmouth, and to assist other local charities to raise funds for their own objectives.

The Evening section provided further practical support to a Men's Sheds group in Newport and provided entertainment to the elderly residents of Aneurin Bevan Court.

### **FINANCIAL REVIEW**

#### **Financial review**

All funds raised were from voluntary donations or fundraising events.

All expenditure was incurred either on direct fundraising events or on donations to individuals or other charities in accordance with the trust's objects.

The Trust Deed enables the trustees to invest monies not immediately required in or upon any investments for the time being authorised by law for the investment of trust money with power to vary such investments for others of a like nature.

#### **Reserves policy**

The Trustees wish to retain reserves amounting to £500 to be able to meet unexpected demands for emergency funding.

The Trustees know of no reason why the Trust cannot continue for the foreseeable future.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1031517

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2021**

**Principal address**

9 Llangorse Drive  
Rogerstone  
Newport  
NP10 9HJ

**Trustees**

M J Ryan  
M Cullinane  
G de Vall (appointed 11.6.21)

**Bankers**

Natwest Bank  
High Street  
Newport  
NP20 1GG

**Independent Examiner**

David Green FCA

**FUNDS HELD AS CUSTODIAN FOR OTHERS**

The fundraising events included collecting monies from the members of the Rotary Club of Newport Uskmouth to be transferred onto their personal Sainsbury's Gift Card for which the Trust receives a commission. All monies collected are held on behalf of those Rotarians in a bank account separated from other trust funds. At the balance sheet date such funds held amounted to £30 (2020: £130)

Approved by order of the board of trustees on 6<sup>th</sup> October 2021 and signed on its behalf by:



.....  
M J Ryan - Trustee



.....  
M Cullinane - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**Independent examiner's report to the trustees of Rotary Club of Newport Uskmouth Trust Fund**

I report to the charity trustees on my examination of the accounts of Rotary Club of Newport Uskmouth Trust Fund (the Trust) for the year ended 30 June 2021.

**Responsibilities and basis of report**

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

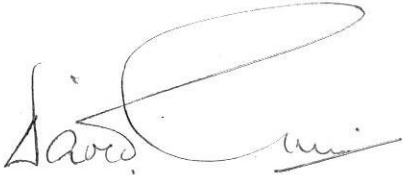
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Trust 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.



David Green  
FCA

Date: 22 November 2021.

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		987	24,234	25,221	9,122
Other trading activities	2	890	-	890	9,361
<b>Total</b>		<u>1,877</u>	<u>24,234</u>	<u>26,111</u>	<u>18,483</u>
<b>EXPENDITURE ON</b>					
Raising funds		305	-	305	2,609
<b>Charitable activities</b>					
Caring for Young Carers		-	-	-	726
International		-	63	63	800
Foundation		-	8,395	8,395	700
Youth		-	-	-	1,895
General		25	-	25	-
Community and Vocational		50	5,766	5,816	4,871
Satellite		13	-	13	10,312
<b>Total</b>		<u>393</u>	<u>14,224</u>	<u>14,617</u>	<u>21,913</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>1,484</u>	<u>10,010</u>	<u>11,494</u>	<u>(3,430)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		5,427	776	6,203	9,633
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,911</u></u>	<u><u>10,786</u></u>	<u><u>17,697</u></u>	<u><u>6,203</u></u>

The notes form part of these financial statements


**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**BALANCE SHEET  
30 JUNE 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	-	-	-	440
Cash at bank and in hand	6	7,191	11,687	18,878	6,299
		<u>7,191</u>	<u>11,687</u>	<u>18,878</u>	<u>6,739</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(280)	(901)	(1,181)	(536)
		<u>6,911</u>	<u>10,786</u>	<u>17,697</u>	<u>6,203</u>
<b>NET CURRENT ASSETS</b>					
		<u>6,911</u>	<u>10,786</u>	<u>17,697</u>	<u>6,203</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,911</u>	<u>10,786</u>	<u>17,697</u>	<u>6,203</u>
<b>NET ASSETS</b>					
		<u>6,911</u>	<u>10,786</u>	<u>17,697</u>	<u>6,203</u>
<b>FUNDS</b>					
Unrestricted funds	8			6,911	5,427
Restricted funds				10,786	776
				<u>17,697</u>	<u>6,203</u>
<b>TOTAL FUNDS</b>					
				<u>17,697</u>	<u>6,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
M.J. Ryan - Trustee

  
.....  
M Cullinane - Trustee

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	30.6.21	30.6.20
	£	£
Numbers Club	672	540
Sainsbury's Commission	218	422
Christmas Collections	-	1,723
Grand Draw Prize Donations	-	700
Mary's Meals	-	12
Kids Out Raffle	-	360
Tree of Light	-	3,199
Wine Tasting	-	2,140
Polio	-	6
Cadets Collection	-	259
	<hr/>	<hr/>
	890	9,361
	<hr/>	<hr/>



**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	626	8,496	9,122
Other trading activities	3,159	6,202	9,361
<b>Total</b>	<b>3,785</b>	<b>14,698</b>	<b>18,483</b>
 <b>EXPENDITURE ON</b>			
Raising funds	706	1,903	2,609
<b>Charitable activities</b>			
Caring for Young Carers	726	-	726
International	-	800	800
Foundation	-	700	700
Youth	1,580	315	1,895
Community and Vocational	388	4,483	4,871
Satellite	865	9,447	10,312
<b>Total</b>	<b>4,265</b>	<b>17,648</b>	<b>21,913</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(480)</b>	<b>(2,950)</b>	<b>(3,430)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	5,907	3,726	9,633
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>5,427</b>	<b>776</b>	<b>6,203</b>

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21	30.6.20
	£	£
Gift Aid Due	-	440
	<u>-</u>	<u>440</u>

**6. CASH AT BANK AND IN HAND**

	Unrestricted	Restricted	30.6.21 Total funds	30.6.20 Total funds
	£	£	£	£
Cash in hand	-	-	-	71
Bank account - Wednesday	5,407	11,687	17,094	4,507
Bank account - Sainsbury	1,784	-	1,784	1,665
Bank account - Breakfast Satellite	-	-	-	10
Bank account - Evening Satellite	-	-	-	46
	<u>-</u>	<u>-</u>	<u>-</u>	<u>46</u>
Total	<u>7,191</u>	<u>11,687</u>	<u>18,878</u>	<u>6,299</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21	30.6.20
	£	£
Other creditors	-	76
Foundation	170	210
Sainsburys Vouchers	30	130
Donations Payable	731	-
Numbers club prizes to be paid	250	120
	<u>1,181</u>	<u>536</u>

**8. MOVEMENT IN FUNDS**

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted	5,427	1,484	6,911
<b>Restricted funds</b>			
Restricted	776	10,010	10,786
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>6,203</u>	<u>11,494</u>	<u>17,697</u>

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	1,877	(393)	1,484
<b>Restricted funds</b>			
Restricted	24,234	(14,224)	10,010
<b>TOTAL FUNDS</b>	<u>26,111</u>	<u>(14,617)</u>	<u>11,494</u>

**Comparatives for movement in funds**

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
<b>Unrestricted funds</b>			
Unrestricted	5,907	(480)	5,427
<b>Restricted funds</b>			
Restricted	3,726	(2,950)	776
<b>TOTAL FUNDS</b>	<u>9,633</u>	<u>(3,430)</u>	<u>6,203</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	3,785	(4,265)	(480)
<b>Restricted funds</b>			
Restricted	14,698	(17,648)	(2,950)
<b>TOTAL FUNDS</b>	<u>18,483</u>	<u>(21,913)</u>	<u>(3,430)</u>

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
Unrestricted	5,907	1,004	6,911
<b>Restricted funds</b>			
Restricted	3,726	7,060	10,786
<b>TOTAL FUNDS</b>	<u>9,633</u>	<u>8,064</u>	<u>17,697</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	5,662	(4,658)	1,004
<b>Restricted funds</b>			
Restricted	38,932	(31,872)	7,060
<b>TOTAL FUNDS</b>	<u>44,594</u>	<u>(36,530)</u>	<u>8,064</u>

**RESTRICTED FUNDS END OF YEAR ANALYSIS**

<b>Fund</b>	<b>B/F £</b>	<b>Received £</b>	<b>Paid £</b>	<b>C/F £</b>
Foundation	-	1,000	1,000	-
Food Bank	-	4,856	4,125	731
Kids Out Raffle	360	-	-	360
Parkinsons	-	625	625	-
Micro Loans	-	63	63	-
Crisis	-	285	285	-
Laptops for Home Learning	-	16,997	7,395	9,602
Young Carers	416	408	-	824
	<u>776</u>	<u>24,234</u>	<u>13,493</u>	<u>11,517</u>

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2021.

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

	30.6.21 £	30.6.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	(1)	1
General Donations	561	320
Caring for Young Carers	409	415
Charity Box Donations	-	491
Rotary Foundation Donations	800	535
Gift Aid on Rotary Foundation	200	134
In Lieu of Christmas Cards	285	130
Small Change Gift Aid	426	-
Sponsored Bike Ride	-	1,825
Parkinsons Donation	500	-
Parkinsons Gift Aid	125	-
Micro Loans	50	-
Micro Loans Gift Aid	13	-
Food Bank Collection	4,856	1,700
St David's Foundation	-	2,783
Shelterbox	-	788
Laptops for Home Learning	16,997	-
	<hr/> 25,221	<hr/> 9,122
<b>Other trading activities</b>		
Numbers Club	672	540
Sainsbury's Commission	218	422
Christmas Collections	-	1,723
Grand Draw Prize Donations	-	700
Mary's Meals	-	12
Kids Out Raffle	-	360
Tree of Light	-	3,199
Wine Tasting	-	2,140
Polio	-	6
Cadets Collection	-	259
	<hr/> 890	<hr/> 9,361
<b>Total incoming resources</b>	<hr/> 26,111	<hr/> 18,483
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	-	13
Numbers Club Prizes	285	360
Grand Draw Costs & Prizes	20	1,033
Men's Shed	-	179
Wine Tasting	-	1,024
	<hr/> 305	<hr/> 2,609

This page does not form part of the statutory financial statements

**ROTARY CLUB OF NEWPORT USKMOUTH TRUST  
FUND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

	30.6.21 £	30.6.20 £
<b>Raising donations and legacies</b>		
<b>Charitable activities</b>		
Young Carers Support	-	726
Youth Speaks	-	945
Rotary Foundation	1,000	669
RYLA	-	870
Mary's Meals	-	12
Welsh Disabled Sports	-	100
Scouts Christmas Post	-	150
Shelter Box	-	788
Tree of Light Charities	13	4,861
Prostate Cymru	-	1,629
Poppy Appeal	25	20
Parkinsons Society	675	-
Noah's Ark	-	558
Crisis	285	-
Food Bank	4,856	1,700
Laptops for Home Learning	7,395	-
St David's	-	2,801
Micro Loans	63	-
Young Musician	-	80
End Polio	-	31
Sundry Donations	-	100
Young Enterprise	-	1,635
Ty Hafan donation	-	1,629
	<hr/>	<hr/>
	14,312	19,304
	<hr/>	<hr/>
Total resources expended	14,617	21,913
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	11,494	(3,430)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements