

# Rotary Club of Reading Benevolent Fund

England & Wales · Charity number 1031813

## Details

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Other names	BENEVOLENT FUND OF THE ROTARY CLUB OF READING, ROTARY CLUB OF READING
Status	Registered
Legal form	Trust
Registered	1994-01-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** House Of Flavours  
36 Kings Road  
Reading  
RG1 3AA

**Phone** 07866048172

**Website** [www.readingrotary.org.uk](http://www.readingrotary.org.uk)

## Activities

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**Objects:** RELIEF OF THE POOR AND NEEDY LIVING IN THE TERRITORIAL AREA OF THE CLUB OR TO OR FOR THE RELIEF OF SUCH OTHER CHARITABLE INSTITUTIONS, SOCIETIES OR OBJECTS AS THE TRUSTEES SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT

**Activities:** TO HOLD ALL MONIES WHICH MAY FROM TIME TO TIME BE RECEIVED UNDER THE DIRECTION OF THE ROTARY CLUB OF READING AND TO APPLY THESE FOR THE RELIEF OF THE POOR AND NEEDY LIVING IN THE TERRITORIAL AREA OF THE ROTARY CLUB OF READING OR TO SUCH OTHER CHARITABLE INSTITUTIONS AS THE TRUSTEES SHALL FROM TIME TO TIME DIRECT.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Reading

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£21,379	£23,815	-	-
2024-06-30	£65,312	£63,507	-	-
2023-06-30	£25,917	£47,570	-	-
2022-06-30	£90,784	£88,906	-	-
2021-06-30	£76,086	£42,343	-	-

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## Trustees

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Name	Role	Appointed
Dr Anthony Philip Cowling		2025-07-01
LESLIE GREEN		2024-07-01
Roger John Butler		2024-07-01

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**Rotary Club of Reading Benevolent Fund**

England & Wales - Charity number 1031813

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# Accounts

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**The Rotary club of Reading Benevolent Fund**  
**Report of the Trustees and**  
**Financial Statements for**  
**the year ended 30 June 2025**

Registered Charity No. 1031813

# The Rotary Club of Reading Benevolent Fund

## Report and Financial Statements for the year ended 30 June 2025

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Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
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## **The Rotary Club of Reading Benevolent Fund**

### **Legal and Administrative Information for the year ended 30 June 2025**

The fund was established under a Trust Deed dated 28 May 1968 and is registered as Charity Number 1031813. Its address for correspondence is Jaycroft, Elm Lane, Lower Earley, Reading, RG6 5UG

#### **Trustees of the Benevolent Fund**

Chair of Trustees: Mr T Metcalfe (resigned 30 June 2025)  
Dr A Cowling (appointed 1 July 2025)

Other Trustees: Mr R Butler (appointed 1 July 2024)  
Mr L Green (appointed 1 July 2024)

The Rotary Club of Reading have the power by resolution to nominate or remove the Trustees. A Trustee must be a member of the Club.

**Bankers:** C A F Bank Limited

**Independent Examiner:** S H M Creffield

#### **Trustees' Responsibility for the accounts:**

Charity Law requires the Trustees of the Fund to prepare a Receipts and Payments Account and Statement of Assets and Liabilities for each financial year. In addition, the Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

## **The Rotary club of Reading Benevolent Fund**

### **Trustees' Report for the year ended 30 June 2025**

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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 2015).

#### **Charitable Objects**

The object of the Benevolent Fund as set out in the Trust Deed is to hold all monies which may from time to time be received under the direction of the Rotary Club of Reading and to apply these for the relief of the poor and needy living in the territorial area of The Rotary Club of Reading or to such other charitable institutions as the Trustees shall from time to time direct.

In line with these objectives, the Rotary Club of Reading established Reading Rotary Community Projects in 2004 as a separate registered charity no. 1111472 which owns flats housing single homeless people in Reading.

#### **Review of- activities and achievements**

The Benevolent Fund continues to receive income by way of donations from members of the Rotary Club which itself also holds annual fundraising events.

The total income of the Benevolent Fund for the year was £21,379

Grants to benefiting organisations of £21,968 were made during the year. The deficit of receipts over payments of £2,494 has reduced the value of the Fund to £25,971 at 30 June 2025.

The restricted funds at 30 June 2025 comprise donations of £565 to be used for Life Education training in Reading schools, £163 for Royal Berkshire Trust. The designated funds at 30 June 2025 comprise of small designated balances.

#### **Reserves**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which gives the Trustees flexibility if they wish to give an immediate donation in response to a particular event, and funds are invested on back deposit account at no notice for this reason. The Trustees have unrestricted investment powers.

Approved on behalf of the Trustees on x February 2026 and signed on their behalf by:

Dr A Cowling  
10 March 2026

**Independent Examiner's Report  
To the Trustees of The Rotary Club of Reading Benevolent Fund  
for the year ended 30 June 2025**

I report on the Financial Statements of the Fund for the year ended 30 June 2025, which are set out on pages 4 to 6.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the charities Act,
- to follow the procedures laid down in the General Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention,

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the charities Act;
  - and
  - to prepare Financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met;or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Mr S H M Creffield  
6 Linden Close, Newbury, RG14 1QA

27 February 2026

## The Rotary Club of Reading Benevolent Fund

### Statement of Financial Activities for the year ended 30 June 2025

		Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
	Note				
<b>Incoming Resources</b>					
Donations	2	925	6,482	7,407	42,640
Fundraising	3	9,781	3,650	13,431	22,007
Interest received		541		541	665
		_____	_____	_____	_____
<b>Total Income</b>		<b>11,247</b>	<b>10,132</b>	<b>21,379</b>	<b>65,312</b>
		_____	_____	_____	_____
<b>Expenditure</b>					
Charitable activities		11,999	9,909	21,968	63,227
2023 Creditor			1,500	1,500	
Bank charges		191		191	64
Just Giving fees		216		216	216
		_____	_____	_____	_____
<b>Total Expenditure</b>		<b>12,406</b>	<b>11,409</b>	<b>23,815</b>	<b>63,507</b>
		_____	_____	_____	_____
<b>Net Movement in Funds</b>		<b>(2,659)</b>	<b>163</b>	<b>(2,496)</b>	<b>1,805</b>
Total Funds at 30.06.2024		27,701	765	28,466	26,661
		_____	_____	_____	_____
<b>Total Funds at 30.06.2025</b>		<b>25,042</b>	<b>928</b>	<b>25,970</b>	<b>28,466</b>
		_____	_____	_____	_____

## The Rotary Club of Reading Benevolent Fund

### Balance Sheet as at 30 June 2025

	2025	2024
	£	£
<b>Current Assets</b>		
Balance at Bank	25,971	28,466
	=====	=====
<b>Funds</b>		
Restricted	728	765
Unrestricted – Designated	145	1145
- Other	25,098	26,556
	-----	-----
Total Funds	25,971	28,466
	=====	=====

The financial statements were approved by the Trustees on x February 2025 and signed on their behalf by:

Mr L E Green

27 March 2026

## The Rotary Club of Reading Benevolent Fund

### Notes to the Financial Statements for the year ended 30 June 2025

#### 1. Accounting policies

##### 1.1 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 2015)", 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 on a receipts and payments basis.

##### 1.2 Gifts in Kind

The Charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items.

##### 1.3 Taxation

The Rotary Club of Reading Benevolent Fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Donations	2025 £	2024 £
Donations	7,407	42,640
	_____	_____
3 Fundraising		
Charity Fundraising, Events and Gift Aid Tax Refunds	8,161	10,324
Santa Run	5,270	7,766
Golf Day	0	3,917
Total	13,431	22,007
	_____	_____

**Rotary Club of Reading Benevolent Fund**

England & Wales - Charity number 1031813

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# Accounts

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**The Rotary Club of Reading Benevolent Fund**

**Report of the Trustees and  
Unaudited Financial Statements for  
the year ended 30 June 2023**

**Registered Charity No. 1031813**

# **The Rotary Club of Reading Benevolent Fund**

## **Report and Financial Statements for the year ended 30 June 2023**

### **Contents**

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## **The Rotary Club of Reading Benevolent Fund**

### **Legal and Administrative Information for the year ended 30 June 2023**

The fund was established under a Trust Deed dated 28 May 1968 and is registered as Charity Number 1031813. Its address for correspondence is 16 Hewett Avenue, Caversham, Reading, Berkshire, RG4 7EA

#### **Trustees of the Benevolent Fund**

Chair of Trustees: Mr R J Butler (resigned 30 June 2023)  
Rev A Haine (appointed 1 July 2023)

Other Trustees: Mr J R L Brunnen  
Mr H A Castelijn

The Rotary Club of Reading have the power by resolution to nominate or remove the Trustees. A Trustee must be a member of the Club.

**Bankers:** C A F Bank Limited

**Independent Examiner:** S H M Creffield

#### **Trustees' Responsibility for the accounts**

Charity Law requires the Trustees of the Fund to prepare a Receipts and Payments Account and Statement of Assets and Liabilities for each financial year. In addition, the Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

**The Rotary Club of Reading Benevolent Fund  
Trustees' Report  
for the year ended 30 June 2023**

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 2015).

**Charitable Objects**

The object of the Benevolent Fund as set out in the Trust Deed is to hold all monies which may from time to time be received under the direction of the Rotary Club of Reading and to apply these for the relief of the poor and needy living in the territorial area of The Rotary Club of Reading or to such other charitable institutions as the Trustees shall from time to time direct.

In line with these objectives, the Rotary Club of Reading established Reading Rotary Community Projects in 2004 as a separate registered charity no. 1111472 which owns flats housing single homeless people in Reading, and investments in other property projects.

**Review of activities and achievements**

The Benevolent Fund continues to receive income by way of donations from members of the Rotary Club which itself also holds annual fund raising events.

The total income of the Benevolent Fund for the year was £25,917.

Grants to benefiting organisations of £47,290 were made during the year. The excess of payments over receipts of £21,653 has been deducted from the Fund which stood at £26,661 at 30 June 2023.

The restricted funds at 30 June 2023 comprise donations of £565 to be used for Life Education training in Reading schools, £31 for Polio eradication, and £200 to be used for school building projects in Uganda. The designated funds at 30 June 2023 comprise of small designated balances.

**Reserves**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which gives the Trustees flexibility if they wish to give an immediate donation in response to a particular event, and funds are invested on bank deposit account at no notice for this reason. The Trustees have unrestricted investment powers.

Approved on behalf of the Trustees on 6 February 2024 and signed on their behalf by:

**Rev A Haine**

## **Independent Examiner's Report**

### **To the Trustees of The Rotary Club of Reading Benevolent Fund for the year ended 30 June 2023**

I report on the Financial Statements of the Fund for the year ended 30 June 2023, which are set out on pages 4 to 6.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act;  
and
  - to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met;or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Mr SHM Creffield  
6 Linden Close, Newbury, RG14 1QA

12 February 2024

## The Rotary Club of Reading Benevolent Fund

### Statement of Financial Activities for the year ended 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
Donations	2	715	7,311	8,026	72,037
Fundraising	3	14,756	2,882	17,638	18,720
Interest received		253		253	27
		-----	-----	-----	-----
<b>Total Incoming resources</b>		15,724	10,193	25,917	90,784
		-----	-----	-----	-----
<b>Resources Expended</b>					
Charitable activities - Grants		35,180	12,110	47,290	88,593
Bank charges		64		64	97
Just Giving fees		216		216	216
		-----	-----	-----	-----
<b>Total charitable expenditure</b>		35,460	12,110	47,570	88,906
		-----	-----	-----	-----
<b>Net movement in funds</b>		(19,736)	(1,917)	(21,653)	1,878
Total funds at 30 June 2022		45,601	2,713	48,314	46,436
		-----	-----	-----	-----
<b>Total Funds at 30 June 2023</b>		25,865	796	26,661	48,314
		=====	=====	=====	=====

**The Rotary Club of Reading Benevolent Fund**

**Balance Sheet  
as at 30 June 2023**

	2022 £	2022 £
<b>Current Assets</b>		
Balance at Bank	26,661	48,314
	<u>          </u>	<u>          </u>
<b>Funds</b>		
Restricted	796	2,713
Unrestricted - Designated	310	288
- Other	25,555	45,313
	<u>          </u>	<u>          </u>
Total Funds	26,661	48,314
	<u>          </u>	<u>          </u>

The financial statements were approved by the Trustees on 6 February 2024 and signed on their behalf by:

**Mr J R L Brunnen**

## The Rotary Club of Reading Benevolent Fund

### Notes to the Financial Statements for the year ended 30 June 2023

#### 1. Accounting policies

##### 1.1 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 2015)", 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 on a receipts and payments basis.

##### 1.2 Gifts in Kind

The Charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items.

##### 1.3 Taxation

The Rotary Club of Reading Benevolent Fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Donations	2023 £	2022 £
Donations	8,026	72,037
	-----	-----
	8,026	72,037
	=====	=====
3. Fundraising		
Charity Fundraising, Events and Gift Aid Tax Refunds	8,146	6,585
Golf Day	3,474	4,283
Santa Run	4,798	6,977
Orum School Appeal	100	875
Arymet School Appeal	1,120	-
	-----	-----
	17,638	18,720
	=====	=====

**Rotary Club of Reading Benevolent Fund**

England & Wales - Charity number 1031813

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# Accounts

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**The Rotary Club of Reading Benevolent Fund**

**Report of the Trustees and  
Unaudited Financial Statements for  
the year ended 30 June 2022**

**Registered Charity No. 1031813**

# **The Rotary Club of Reading Benevolent Fund**

## **Report and Financial Statements for the year ended 30 June 2022**

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## **The Rotary Club of Reading Benevolent Fund**

### **Legal and Administrative Information for the year ended 30 June 2022**

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#### **Trustees of the Benevolent Fund**

Chair of Trustees: Mr S Creffield (resigned 30 June 2022)  
Mr R J Butler (appointed 1 July 2022)

Other Trustees: Mr J R L Brunnen  
Rev A Haine  
Mr H A Castelijn (appointed 1 July 2022)

The Rotary Club of Reading have the power by resolution to nominate or remove the Trustees. A Trustee must be a member of the Club.

**Bankers:** C A F Bank Limited

**Independent Examiner:** Miss K M Cutts

#### **Trustees' Responsibility for the accounts**

Charity Law requires the Trustees of the Fund to prepare a Receipts and Payments Account and Statement of Assets and Liabilities for each financial year. In addition, the Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

**The Rotary Club of Reading Benevolent Fund  
Trustees' Report  
for the year ended 30 June 2022**

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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 2015).

**Charitable Objects**

The object of the Benevolent Fund as set out in the Trust Deed is to hold all monies which may from time to time be received under the direction of the Rotary Club of Reading and to apply these for the relief of the poor and needy living in the territorial area of The Rotary Club of Reading or to such other charitable institutions as the Trustees shall from time to time direct.

In line with these objectives, the Rotary Club of Reading established Reading Rotary Community Projects in 2004 as a separate registered charity no. 1111472 which owns flats housing single homeless people in Reading, and investments in other property projects.

**Review of activities and achievements**

The Benevolent Fund continues to receive income by way of donations from members of the Rotary Club which itself also holds annual fund raising events.

The total income of the Benevolent Fund for the year was £90,784.

Grants to benefiting organisations of £88,593 were made during the year. The surplus of receipts over payments of £1,878 has been added to the Fund which stood at £48,314 at 30 June 2022.

The restricted funds at 30 June 2022 comprise donations of £565 to be used for Life Education training in Reading schools, £28 for local foodbanks, and £2,120 to be used for a school building project in Uganda. The designated funds at 30 June 2022 comprise of small designated balances.

**Reserves**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which gives the Trustees flexibility if they wish to give an immediate donation in response to a particular event, and funds are invested on bank deposit account at no notice for this reason. The Trustees have unrestricted investment powers.

Approved on behalf of the Trustees on 3 January 2023 and signed on their behalf by:

**Mr R J Butler**

## **Independent Examiner's Report**

### **To the Trustees of The Rotary Club of Reading Benevolent Fund for the year ended 30 June 2022**

I report on the Financial Statements of the Fund for the year ended 30 June 2022, which are set out on pages 4 to 6.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act;  
and
  - to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met;  
or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Miss K M Cutts, Vale & West, Victoria House, 26 Queen Victoria Street, Reading RG1 1TG

3 January 2023

**The Rotary Club of Reading Benevolent Fund**

**Statement of Financial Activities  
for the year ended 30 June 2022**

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>					
Donations	2	310	71,727	72,037	60,158
Fundraising	3	3249	14677	17,926	39,130
Interest received		27		27	2
		-----	-----	-----	-----
<b>Total Incoming resources</b>		18,182	72,602	90,784	78,086
		-----	-----	-----	-----
<b>Resources Expended</b>					
Charitable activities - Grants		18,139	70,454	88,593	42,087
Bank charges		97		97	80
Just Giving fees		216		216	216
		-----	-----	-----	-----
<b>Total charitable expenditure</b>		18,452	70,454	88,906	42,383
		-----	-----	-----	-----
<b>Net movement in funds</b>		(270)	2,148	1,878	35,703
Total funds at 30 June 2021		45,871	565	46,436	10,733
		-----	-----	-----	-----
<b>Total Funds at 30 June 2022</b>		45,601	2,713	48,314	46,436
		-----	-----	-----	-----

**The Rotary Club of Reading Benevolent Fund**

**Balance Sheet  
as at 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
Balance at Bank	48,314	46,436
	<u>          </u>	<u>          </u>
<b>Funds</b>		
Restricted	2713	565
Unrestricted - Designated	288	1,262
- Other	45,313	44,609
	<u>          </u>	<u>          </u>
Total Funds	48,314	46,436
	<u>          </u>	<u>          </u>

The financial statements were approved by the Trustees on 3 January 2023 and signed on their behalf by:

**Mr J R L Brunnen**

## The Rotary Club of Reading Benevolent Fund

### Notes to the Financial Statements for the year ended 30 June 2022

#### 1. Accounting policies

##### 1.1 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 2015)", 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 on a receipts and payments basis.

##### 1.2 Gifts in Kind

The Charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items.

##### 1.3 Taxation

The Rotary Club of Reading Benevolent Fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2.	<b>Donations</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Donations	72,037	60,158
		————	————
		72,037	60,158
		=====	=====
3.	<b>Fundraising</b>		
	Charity Fundraising, Events and Gift Aid Tax Refunds	6,585	8,259
	Golf Day	4,283	-
	Santa Run	6,977	2,728
	Orum School Appeal	875	6,939
		————	————
		18,720	17,926
		=====	=====

**Rotary Club of Reading Benevolent Fund**

England & Wales - Charity number 1031813

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# Accounts

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**The Rotary Club of Reading Benevolent Fund**

**Report of the Trustees and  
Unaudited Financial Statements for  
the year ended 30 June 2021**

**Registered Charity No. 1031813**

# **The Rotary Club of Reading Benevolent Fund**

## **Report and Financial Statements for the year ended 30 June 2021**

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## **The Rotary Club of Reading Benevolent Fund**

### **Legal and Administrative Information for the year ended 30 June 2021**

The fund was established under a Trust Deed dated 28 May 1968 and is registered as Charity Number 1031813. Its address for correspondence is 16 Hewett Avenue, Caversham, Reading, Berkshire, RG4 7EA

#### **Trustees of the Benevolent Fund**

Chair of Trustees: Mr T Metcalfe (resigned 30 June 2021)  
Mr S Creffield (appointed 1 July 2021)

Other Trustees: Mr J R L Brunnen  
Rev A Haine

The Rotary Club of Reading have the power by resolution to nominate or remove the Trustees. A Trustee must be a member of the Club.

**Bankers:** C A F Bank Limited

**Independent Examiner:** Miss K M Cutts

#### **Trustees' Responsibility for the accounts**

Charity Law requires the Trustees of the Fund to prepare a Receipts and Payments Account and Statement of Assets and Liabilities for each financial year. In addition, the Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

**The Rotary Club of Reading Benevolent Fund**  
**Trustees' Report**  
**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 2015).

**Charitable Objects**

The object of the Benevolent Fund as set out in the Trust Deed is to hold all monies which may from time to time be received under the direction of the Rotary Club of Reading and to apply these for the relief of the poor and needy living in the territorial area of The Rotary Club of Reading or to such other charitable institutions as the Trustees shall from time to time direct.

In line with these objectives, the Rotary Club of Reading established Reading Rotary Community Projects in 2004 as a separate registered charity no. 1111472 which owns flats housing single homeless people in Reading, and investments in other property projects.

**Review of activities and achievements**

The Benevolent Fund continues to receive income by way of donations from members of the Rotary Club which itself also holds annual fund raising events.

The total income of the Benevolent Fund for the year was £78,086.

Grants to benefiting organisations of £42,087 were made during the year. The surplus of receipts over payments of £35,703 has been added to the Fund which stood at £46,436 at 30 June 2021.

The restricted funds at 30 June 2021 comprise donations of £565 to be used for Life Education training in Reading schools. The designated funds at 30 June 2021 comprise of small designated balances.

**Reserves**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which gives the Trustees flexibility if they wish to give an immediate donation in response to a particular event, and funds are invested on bank deposit account at no notice for this reason. The Trustees have unrestricted investment powers.

Approved on behalf of the Trustees on 14 March 2022 and signed on their behalf by:

**Mr S Creffield**

**Independent Examiner's Report**  
**To the Trustees of The Rotary Club of Reading Benevolent Fund**  
**for the year ended 30 June 2021**

I report on the Financial Statements of the Fund for the year ended 30 June 2021, which are set out on pages 4 to 6.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act;  
and
  - to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met;  
or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Miss K M Cutts, Vale & West, Victoria House, 26 Queen Victoria Street, Reading RG1 1TG

21 March 2022

## The Rotary Club of Reading Benevolent Fund

### Statement of Financial Activities for the year ended 30 June 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>					
Donations	2	50272	9886	60,158	3,796
Fundraising	3	3249	14677	17,926	39,130
Interest received		2		2	13
		-----	-----	-----	-----
<b>Total Incoming resources</b>		53523	24563	78,086	42,939
		-----	-----	-----	-----
<b>Resources Expended</b>					
Charitable activities - Grants		16392	25695	42,087	44,283
Bank charges		80		80	60
Just Giving fees		216		216	216
		-----	-----	-----	-----
<b>Total charitable expenditure</b>		16688	25695	42,383	44,559
		-----	-----	-----	-----
<b>Net movement in funds</b>		36835	(1132)	35,703	(1,620)
Total funds at 30 June 2020		9,036	1,697	10,733	12,353
		-----	-----	-----	-----
<b>Total Funds at 30 June 2021</b>		45871	565	46,436	10,733
		=====	=====	=====	=====

## The Rotary Club of Reading Benevolent Fund

### Balance Sheet as at 30 June 2021

	2021 £	2020 £
<b>Current Assets</b>		
Balance at Bank	46,436	10,733
	=====	=====
<b>Funds</b>		
Restricted	565	1,697
Unrestricted - Designated	1262	1,098
- Other	44609	7,938
	-----	-----
Total Funds	46,436	10,733
	=====	=====

The financial statements were approved by the Trustees on 14 March 2022 and signed on their behalf by:

**Mr J R L Brunnen**

## The Rotary Club of Reading Benevolent Fund

### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Accounting policies

##### 1.1 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 2015)”, 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 on a receipts and payments basis.

##### 1.2 Gifts in Kind

The Charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items.

##### 1.3 Taxation

The Rotary Club of Reading Benevolent Fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Donations	2021 £	2020 £
Donations	60,158	3,796
	————	————
	60,158	3,796
	=====	=====
3. Fundraising		
Charity Fundraising, Events and Gift Aid Tax Refunds	8,259	8,853
Golf Day	-	4,291
Santa Run	2,728	12,188
Donation from The Rotary Club of Reading	-	113
Orum School Appeal	6,939	13,685
	————	————
	17,926	39,130
	=====	=====