

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 June 2022
for
Rotary Jaipur Limb Project**

Butler & Co (Bishops Waltham) Limited
Chartered Accountants
Avalon House
Waltham Business Park
Brickyard Road, Swanmore
Southampton
Hampshire
SO32 2SA

Rotary Jaipur Limb Project

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Rotary Jaipur Limb Project

Reference and Administrative Details For The Year Ended 30 June 2022

TRUSTEES	B A E Stoyel - Chairman of Trustees D W Short Dr C D Addis-Jones Dr S Ganesh M Webb Secretary N J Barnfield - Treasurer R M Green
PRINCIPAL ADDRESS	8 Wordsworth Close Bishop's Waltham Southampton Hampshire SO32 1RT
REGISTERED CHARITY NUMBER	1037735
INDEPENDENT EXAMINER	Butler & Co (Bishops Waltham) Limited Chartered Accountants Avalon House Waltham Business Park Brickyard Road, Swanmore Southampton Hampshire SO32 2SA
BANKERS	Lloyds Bank plc Market Street Branch Manchester PO Box 1000 BX1 1LT

Rotary Jaipur Limb Project
Report of the Trustees
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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for public benefit

The objectives of the Trust are the preservation and protection of health particularly for the relief of amputees and other limbless persons (including the provision of prosthesis and rehabilitation of individuals) and the relief of the poor and needy and such other charitable purposes, society or object, including the Rotary Foundation, as the Trustees shall in duly constituted meeting from time to time direct. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

The Trust carries out its objects by:

- Funding permanent limb centres, limb camps, materials and equipment used to manufacture artificial lower limbs.
- Training in the manufacture and fitting of prostheses.
- Purchase of special use vehicles on the Indian sub-continent and in Africa.

Grantmaking policy

The Trust has established its grantmaking policy to achieve its objects for the public benefit to improve the lives of the amputees and limbless persons in the designated areas of operation. This policy is reviewed on a regular basis to ensure that it reflects the Trust's objects and thereby advances public benefit.

Monitoring achievement

The success of a project is evaluated by receiving information back from the project after its completion and in the case of the creation of permanent facilities this information is received on an ongoing basis.

ACHIEVEMENT AND PERFORMANCE

Objectives achieved in the year

As a result of the global pandemic that swept the world in 2020/21 all projects were curtailed or put on hold until governments allowed free association again.

Investment policy and performance

Projects are financed by direct payments from Trust funds and for this reason these funds have to be maintained in short term deposits in order for them to be readily available for use. In line with the current market rates for such deposits the returns have been 0.1% or less.

FINANCIAL REVIEW

Financial review

The Trust's work is entirely dependent on the receipt of donations and the opportunity to speak to Rotary Clubs and other organisations about the need for our work and the results that are achieved. During this year the ability to talk face to face with Clubs has been severely curtailed and Trustees have resorted to virtual meetings using Zoom. This has also had an impact on the level of donations and undesignated reserves have been used in some instances to complete projects. The Countries where the Trust operates have also been severely impacted by the pandemic. Major projects in India have been delayed.

How Rotary Clubs prioritise their donations varies from year to year and the Trustees can only hope that a semblance of normality is quickly restored enabling face to face talks and meetings will again be available.

Investment policy and performance

Projects are financed by direct payment from Trust funds and for this reason funds need to be maintained in short term deposits so that funds are readily available for use. Market rates for such deposits have been 0.1% or less.

Rotary Jaipur Limb Project
Report of the Trustees
For The Year Ended 30 June 2022

FINANCIAL REVIEW

Reserves policy

The Trustees monitor the projects that have been approved to ensure that there are sufficient funds to finance these, although the requirement for finance for a project can be some time after the project has been approved. The trust does not enter into any contractual arrangements in connection with the projects.

In addition there is also an aim to maintain unrestricted reserves at a level that is adequate to fund the external costs of generating these funds for about six months which is the average time span between Trustees face-to-face meetings. The main administration cost is Trustees expenses and these would not be claimed in the short term if there were insufficient funds to pay them.

PLANS FOR THE FUTURE

The Trustees recognise that there is great demand in the international community for the work of the Trust but realise that it is impossible to expand into operations in additional countries under the present structure. The Trustees continue to investigate the possibility of expanding into new areas of operation using some form of management assistance from Rotarians and Rotary Clubs in other parts of the world. Four Rotarians in India have been appointed to act as our ambassadors in four separate areas of that country.

The possibility of an arrangement with Rotary Clubs in the Caribbean to fund a project in that part of the world has not been progressed.

The Trust website is frequently reviewed with a view to attracting further donations and interest which will enable the Trustees to implement new projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Trust is a registered Charity, number 1037735, and is constituted under a Trust Deed dated 10 May 1994 as varied by a Deed of Variation dated 11 April 2002. The Trust receives donations from Rotary Clubs and Inner Wheel Clubs in Great Britain and Ireland, members of the public and other grant making organisations.

Recruitment and appointment of new trustees

New Trustees are appointed by the existing Trustees and serve for five years after which they may put themselves up for re-appointment. The Trust Deed provides for a minimum of three Trustees to a maximum of twelve Trustees. Only a person who is a member of a Rotary Club affiliated to Rotary International may be appointed a Trustee.

On appointment new Trustees receive an indication of their responsibilities and agree to provide their time and expertise for no financial reward.

Decision making

The Trustees agree the broad strategy and decide the projects that they wish to support at their periodic meetings (normally alternate face-to-face and on-line every three months). Once this is determined, the day-to-day administration of the projects is with the Project Managers, Country Directors and Treasurer.

Related parties

Details of Trustee expenses and related party transactions are disclosed in Note 12 to the financial statements. Trustees are required to disclose all relevant interests although there is no requirement for these to be formally registered. If any Trustee has a conflict of interest with a particular project then they are required to withdraw from that project.

Rotary Jaipur Limb Project
Report of the Trustees
For The Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

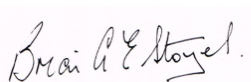
Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees consider that misappropriation of funds when transferred overseas to a project to be the major financial risk and the policy to only transfer such funds to another Rotary Club or to a recognised supplier approved by another Rotary Club minimises this risk. In addition the Treasurer monitors all payments on projects once the project has been approved by the Trustees to ensure that these correspond with the approved project budget.

All projects should include the involvement of an overseas Rotary Club partner operating in the geographic vicinity of the project.

Approved by order of the board of trustees on08/07/2024..... and signed on its behalf by:



.....
B A E Stoyel - Trustee

**Independent Examiner's Report to the Trustees of
Rotary Jaipur Limb Project**

Independent examiner's report to the trustees of Rotary Jaipur Limb Project

I report to the charity trustees on my examination of the accounts of Rotary Jaipur Limb Project (the Trust) for the year ended 30 June 2022.

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.

Stephen J Slater

Butler & Co (Bishops Waltham) Limited
Chartered Accountants
Avalon House
Waltham Business Park
Brickyard Road, Swanmore
Southampton
Hampshire
SO32 2SA

Date:

Rotary Jaipur Limb Project

Statement of Financial Activities For The Year Ended 30 June 2022

	Notes	Unrestricted fund £	Designated £	Restricted fund £	30.6.22 Total funds £	30.6.21 Total funds £
INCOMING RESOURCES FROM						
Donations and legacies		13,013	-	36,346	49,359	40,406
Investment income	2	6	-	-	6	12
Other income	3	140	-	137	277	1,458
Total		<u>13,159</u>	<u>-</u>	<u>36,483</u>	<u>49,642</u>	<u>41,876</u>
RESOURCES EXPENDED ON						
Raising funds		481	-	64	545	209
Charitable activities	4					
Garuda Orthotics		-	-	1,516	1,516	1,558
Great Lakes Rehabilitation Centre		-	-	13,759	13,759	4,140
Rotary Eclub of the Caribbean		-	-	-	-	8,271
Instick NV		-	-	-	-	2,046
Gondar Fasiledes Rotary Club		-	-	7,483	7,483	26,307
Poole Rotary Club		-	-	-	-	10,516
Roger White		-	-	-	-	332
Rotary Club of City of Wolverhampton Charity Trust		-	-	-	-	16,807
Robster Manasi Nyienda		-	-	-	-	152
Moges Baye Takele		-	-	-	-	326
BMVSS		-	-	1,015	1,015	-
Other		<u>2,712</u>	<u>-</u>	<u>-</u>	<u>2,712</u>	<u>2,852</u>
Total		<u>3,193</u>	<u>-</u>	<u>23,837</u>	<u>27,030</u>	<u>73,516</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>(912)</u>	<u>(912)</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		9,966	-	11,734	21,700	(31,640)
RECONCILIATION OF FUNDS						
Total funds brought forward		21,123	21,164	35,742	78,029	109,669
TOTAL FUNDS CARRIED FORWARD		<u>31,089</u>	<u>21,164</u>	<u>47,476</u>	<u>99,729</u>	<u>78,029</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

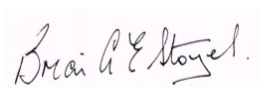
The notes form part of these financial statements

Rotary Jaipur Limb Project

Balance Sheet 30 June 2022

	Notes	Unrestricted fund £	Designated £	Restricted fund £	30.6.22 Total funds £	30.6.21 Total funds £
CURRENT ASSETS						
Debtors	8	1,850	-	-	1,850	1,850
Cash at bank	9	33,439	21,164	47,476	102,079	80,379
		<u>35,289</u>	<u>21,164</u>	<u>47,476</u>	<u>103,929</u>	<u>82,229</u>
CREDITORS						
Amounts falling due within one year	10	(4,200)	-	-	(4,200)	(4,200)
		<u>31,089</u>	<u>21,164</u>	<u>47,476</u>	<u>99,729</u>	<u>78,029</u>
NET CURRENT ASSETS						
		<u>31,089</u>	<u>21,164</u>	<u>47,476</u>	<u>99,729</u>	<u>78,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>31,089</u>	<u>21,164</u>	<u>47,476</u>	<u>99,729</u>	<u>78,029</u>
NET ASSETS						
		<u><u>31,089</u></u>	<u><u>21,164</u></u>	<u><u>47,476</u></u>	<u><u>99,729</u></u>	<u><u>78,029</u></u>
FUNDS	11					
Unrestricted funds:						
Unrestricted funds					31,089	21,123
Designated funds					21,164	21,164
					<u>52,253</u>	<u>42,287</u>
Restricted funds					<u>47,476</u>	<u>35,742</u>
TOTAL FUNDS					<u><u>99,729</u></u>	<u><u>78,029</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 08/07/2024 and were signed on its behalf by:



B A E Stoyel - Trustee



N J Barnfield - Trustee

The notes form part of these financial statements

Rotary Jaipur Limb Project

Notes to the Financial Statements For The Year Ended 30 June 2022

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.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £. The Charity has a US Dollar bank account which is expressed in £ sterling at the exchange rate applicable on the date of receipt.

There are no material uncertainties about the Trust's ability to continue, and therefore the preparation of the financial statements on a going concern basis is appropriate.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year.

The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

There are no judgements or sources of estimation or uncertainty that have had a significant impact on amounts recognised in the financial statements.

Incoming resources

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.

Resources expended

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.

Costs of generating funds

The cost of generating funds consists of advertising, marketing and other promotional expenditure incurred in order to attract donations.

Charitable activities

The cost of charitable activities consists of grants made to projects together with any related project management, training and continuing supervision costs.

Governance costs

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulations and good practice.

Rotary Jaipur Limb Project

Notes to the Financial Statements - continued For The Year Ended 30 June 2022

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs also include the cost of management and administration which consists of Trustee expenses incurred in attending periodic meetings, postage and stationery costs, accountancy fees and insurances.

Taxation and irrecoverable vat

The charity is exempt from tax on its charitable activities.

The Trust is not registered for VAT and therefore all VAT is irrecoverable and is charged against the category or resources expended for which it was incurred.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are funds received which are not restricted and not designated to a particular project by the Trustees and which the Trustees are free to use for any purpose in the furtherance of the charitable objects. These funds are maintained in the same single bank account as the restricted funds and the designated 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. Such restrictions will normally be related to a particular project on which they must be used. Restricted funds are all maintained in a single bank account but a separate financial record is maintained on a project-by-project basis.

Designated funds are unrestricted funds which have been allocated to particular projects when the implementation of those projects is approved by the Trustees. The designated funds and restricted funds are not maintained in separate bank accounts but a separate financial record is maintained on a project-by-project basis.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange rate gains and losses are absorbed into the project payment.

Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the transaction value and subsequently measured at their settlement value.

Statutory information

The Rotary Jaipur Limb Project is an unincorporated Trust registered with the Charity Commission in England and Wales. The address of the registered office is 8 Wordsworth Close, Bishop's Waltham, Southampton, SO32 1RT.

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
Interest receivable - trading	6	-	6	12

Rotary Jaipur Limb Project

Notes to the Financial Statements - continued For The Year Ended 30 June 2022

3. OTHER INCOME

	Unrestricted funds	Restricted funds	30.6.22 Total funds	30.6.21 Total funds
	£	£	£	£
Tax recoverable	140	137	277	1,458
	<u>140</u>	<u>137</u>	<u>277</u>	<u>1,458</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Garuda Orthotics	1,516
Great Lakes Rehabilitation Centre	13,759
Gondar Fasiledes Rotary Club	7,483
BMVSS	1,015
	<u>23,773</u>

5. SUPPORT COSTS

	Governance costs £
Other resources expended	2,712
	<u>2,712</u>

Support costs, included in the above, are as follows:

Governance costs

	30.6.22 Other resources expended £	30.6.21 Total activities £
Independent examiners fee	1,200	1,800
Trustee insurance	974	908
Trustee expenses	192	144
Badges etc	346	-
	<u>2,712</u>	<u>2,852</u>

Rotary Jaipur Limb Project

Notes to the Financial Statements - continued For The Year Ended 30 June 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year Trustees and project managers received no emoluments (2021: £nil).

Trustees' expenses

During the year one Trustee received reimbursements of expenses totalling £192 (2021: £144) These relate to the annual cost of online meetings which were held during the year because of lockdowns and the Covid pandemic.

During the year donations of £nil were received from Trustees (2021: £3,000 restricted to the project to provide 'Smart Glasses' in project Admin 1).

Trustees and managers had no related party interest in any of the projects which were implemented during the year.

7. MATERIAL TRANSFERS

The Trustees decide at their meetings which new projects should be added to the project list and in doing this they effectively transfer funds from Unrestricted Funds to Designated Funds. In additions Trustees review existing projects on the project lists and also reallocate small amounts of unutilised Restricted Funds on the completion of projects at which time these previous restrictions had been lifted by the donors.

During the year new projects authorised by the Trustees resulted in £nil (2021: £nil) being transferred from Unrestricted Funds to Designated Funds and £nil (2021: £nil) was reallocated from Restricted Funds to Designated Funds on completion of projects.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Tax	1,850	1,850
	<u> </u>	<u> </u>

9. CASH AT BANK

	Unrestricted	Designated	Restricted	30.6.22	30.6.21
	funds	funds	funds	Total	Total
	£	£	£	£	£
Current account	100	-	-	100	100
US Dollar account	22,089	-	26,989	49,078	22,168
Business 30 day account	11,250	21,164	20,487	52,901	58,111
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	33,439	21,164	47,476	102,079	80,379
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Rotary Jaipur Limb Project

Notes to the Financial Statements - continued For The Year Ended 30 June 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Accrued expenses	4,200	4,200

11. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
Unrestricted funds	21,123	9,966	31,089
Designated funds	21,164	-	21,164
	42,287	9,966	52,253
Restricted funds			
Restricted funds	35,742	11,734	47,476
TOTAL FUNDS	78,029	21,700	99,729

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Unrestricted funds	13,159	(3,193)	-	9,966
Restricted funds				
Restricted funds	36,483	(23,837)	(912)	11,734
TOTAL FUNDS	49,642	(27,030)	(912)	21,700

Comparatives for movement in funds

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
Unrestricted funds	13,465	7,658	21,123
Designated funds	21,164	-	21,164
	34,629	7,658	42,287
Restricted funds			
Restricted funds	75,040	(39,298)	35,742
TOTAL FUNDS	109,669	(31,640)	78,029

Rotary Jaipur Limb Project

Notes to the Financial Statements - continued For The Year Ended 30 June 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	10,719	(3,061)	7,658
Restricted funds			
Restricted funds	31,157	(70,455)	(39,298)
TOTAL FUNDS	<u>41,876</u>	<u>(73,516)</u>	<u>(31,640)</u>

a) Restricted Funds are designated by donors to be used on specific projects.

b) Designated Funds are unrestricted funds allocated to current projects by the Trustees.

c) Unrestricted Funds are available to be spent for any of the purposes of the Trust.

12. RELATED PARTY DISCLOSURES

During the year donations without conditions totalling £nil (2020: £2,380) were received from the Trustees.

Trustees and Managers had no related party interest in any of the projects which were implemented in the year.

13. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Financial assets measured at amortised cost	<u>1,850</u>	<u>1,850</u>

Financial assets measured at amortised cost comprise taxation recoverable as detailed in the note.

14. FINANCIAL COMMITMENTS

	2022 £	2021 £
The Trust has committed to pay the following grants:-		
Within 1 year	Nil	Nil
Within 1 to 2 years	Nil	Nil
Over 2 years	<u>Nil</u>	<u>Nil</u>

The Trustees are confident that they will receive sufficient funds to finance these commitments before payment is required.

Rotary Jaipur Limb Project

Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	Unrestricted funds £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOMING RESOURCES				
Donations and legacies				
Donations	12,453	4,733	17,186	9,785
Gift aid	560	550	1,110	8,750
Grants	-	31,063	31,063	21,871
	<u>13,013</u>	<u>36,346</u>	<u>49,359</u>	<u>40,406</u>
Investment income				
Interest receivable - trading	6	-	6	12
Other income				
Tax recoverable	<u>140</u>	<u>137</u>	<u>277</u>	<u>1,458</u>
Total incoming resources	<u>13,159</u>	<u>36,483</u>	<u>49,642</u>	<u>41,876</u>
RESOURCES EXPENDED				
Raising donations and legacies				
Leaflets, DVDs and website	202	-	202	107
Newsletters	91	-	91	-
Stands at conferences	128	-	128	-
Bank charges	<u>60</u>	<u>64</u>	<u>124</u>	<u>102</u>
	<u>481</u>	<u>64</u>	<u>545</u>	<u>209</u>
Charitable activities				
Projects	-	23,773	23,773	70,455
Support costs				
Governance costs				
Independent examiners fee	1,200	-	1,200	1,800
Trustee insurance	974	-	974	908
Trustee expenses	192	-	192	144
Badges etc	<u>346</u>	<u>-</u>	<u>346</u>	<u>-</u>
	<u>2,712</u>	<u>-</u>	<u>2,712</u>	<u>2,852</u>
Total resources expended	<u>3,193</u>	<u>23,837</u>	<u>27,030</u>	<u>73,516</u>
Net (expenditure)/income before gains and losses	<u>9,966</u>	<u>12,646</u>	<u>22,612</u>	<u>(31,640)</u>
Realised recognised gains and losses				
Carried forward	9,966	12,646	22,612	(31,640)

This page does not form part of the statutory financial statements

Rotary Jaipur Limb Project

Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	Unrestricted funds £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
Realised recognised gains and losses				
Brought forward	9,966	12,646	22,612	(31,640)
Foreign exchange gains/ (losses)	-	(912)	(912)	-
	<u>9,966</u>	<u>11,734</u>	<u>21,700</u>	<u>(31,640)</u>
Net (expenditure)/income	<u>9,966</u>	<u>11,734</u>	<u>21,700</u>	<u>(31,640)</u>

This page does not form part of the statutory financial statements