

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales · Charity number 1041296

Details

Status Registered

Legal form Trust

Registered 1994-10-05

Register [View on the Charity Commission register](#)

Contact

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Abbots Langley
Hertfordshire
WD5 0PJ

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Email beverleyfunnell@virginmedia.com

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Activities

Objects: FOR THE RELIEF OF THE POOR AND NEEDY OR TO OR FOR SUCH OTHER CHARITABLE PURPOSE, INSTITUTION, SOCIETY OR OBJECT AS THE CLUB SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT

Activities: Activities for the relief of the poor and needy and events for the encouragement of young people

Classification

- **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, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£26,123	£23,579	-	-
2024-06-30	£29,613	£27,326	-	-
2023-06-30	£29,427	£26,968	-	-
2022-06-30	£47,312	£32,677	-	-
2021-06-30	£28,190	£25,617	-	-

Trustees

Name	Role	Appointed
Anthony Frederick Burford		2015-07-01
Beverley Patricia Funnell		2022-01-01
Martin Hann		2024-07-01

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales - Charity number 1041296

Accounts

Registered Charity Number: 1041296

ROTARY CLUB OF HEMEL HEMPSTEAD
CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2025

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT

1. STATUS

The Rotary Club of Hemel Hempstead Charitable Trust was established by the President and other members of the Rotary Club of Hemel Hempstead (the Club) under a deed of trust dated 21st June 1994.

2. TRUSTEES AND APPOINTMENT ARRANGEMENTS

The trustees are appointed annually. During the year ended 30th June 2025 they were the following ex-officio officers of the Club:-

M Hann Esq. - President
A Burford Esq. - Secretary
Miss B Funnell - Treasurer

No payment was made or is due to be made for the year to any of the trustees. (2023/24 £Nil)

3. OBJECTS

The capital and income funds of the trust are to be held to apply for the relief of the poor and needy or to be for such other charitable purpose, institution, society or object as the Club shall 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 charity's aims and objectives and in planning future activities.

4. INVESTMENTS

Funds not immediately required may be invested as authorised by the Club.

5. SUMMARY OF FUNDRAISING AND OTHER ACTIVITIES

The major fund raising activity undertaken in the year continued to be the Christmas street collections using the Club's sleigh, which have underpinned our programme of service to related local charitable activities. Support was given during the year to DENS (£1,200), Dacorum Community Trust (£1,000), Hearing Dogs for Deaf People (£1,000), Medical Detection dogs (£1,000) and a number of other organisations. Donations were also made to Aquabox/Shelterbox (£2,000).

This year saw the introduction of the chocolate Santa project.

Restricted funds of £1,500 were released against Technology Tournament costs during the year. £15,000 continues to be held with a primary purpose of funding the same event in future years.

In all, fund raising events undertaken during the year generated funds totalling £19,438 after all associated costs deducted.

Distributions totalled £21,408. A further £2,091 was expended on Charitable events.

6. FINANCE

The year was financially satisfactory. Total income after the direct costs of events was £22,615 and £23,500 was expended in fulfilling the objectives of the charity. A surplus for the year of £535 arose on unrestricted funds and a deficit of £1,500 on restricted funds, an overall deficit of £965.

A summary of income and expenditure in the year can be found on page 5.

At the balance sheet date total funds held for general purposes, in line with the reserves and risk management policy of the Trustees, amounted to £3,614. With £15,000 held for restricted purposes.

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT (continued)

7. MANAGEMENT

The trustees direct the management of the Charity's activities and the honorary treasurer maintains the financial records of the Charity.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales required the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and allocation of resources of the Charity for that period. In preparing these accounts the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the accounts 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 are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

9. RISK MANAGEMENT

In the opinion of the trustees, the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions should allow these risks to be mitigated to an acceptable level in its day to day operations.

10. RESERVES POLICY

It is the trustees' policy to maintain positive cash reserves at all times, with a view to being able to meet expenditure commitments as they arise. As a general policy, expenditure commitments are not entered into until after fundraising activities have been held.

For and on behalf of the Trustees

A Wright Esq. - President



Miss B Funnell - Treasurer



ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

**Independent Examiner's Report to the Trustees of the
Rotary Club of Hemel Hempstead Charitable Trust**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.



Mr G D Franklin ACA
Chartered Accountant
249 Silbury Boulevard
Milton Keynes
Bucks
MK9 1NA

Date: 22.12.2025

**ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
BALANCE SHEET AS AT 30TH JUNE 2025**

	Note	2025 £	2024 £
ASSETS			
Cash at Bank:- Trust Account		19,114.54	20,497.68
Debtors and prepayments:- Other debtors		-	30.00
		<u>19,114.54</u>	<u>20,527.68</u>
LIABILITIES			
Provision for crockery replacement		-	(20.00)
Other creditors		(500.00)	(928.53)
		<u>18,614.54</u>	<u>19,579.15</u>
Represented By:			
FUNDS			
UNRESTRICTED FUNDS			
Charitable Activities		3,614.54	3,079.15
RESTRICTED FUNDS			
Future Technology Tournaments	15,000.00		16,500.00
		<u>15,000.00</u>	<u>16,500.00</u>
		<u>18,614.54</u>	<u>19,579.15</u>

The Accounts were approved by the Club Council on
and signed by:

A Wright Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
INCOME				
Voluntary income:				
Other Donations	290.00	-	290.00	2,439.56
	<u>290.00</u>	<u>-</u>	<u>290.00</u>	<u>2,439.56</u>
Activities for generating funds:				
Fund Raising Events				
Christmas Wreaths	377.00	-	377.00	500.00
Roundabout Christmas Greetings	350.00	-	350.00	505.00
Easter Egg Project	1,158.00	-	1,158.00	2,064.00
Good News Tin	743.00	-	743.00	598.00
Sleigh Collections	15,296.51	-	15,296.51	17,084.15
Right Royal Celebration/Garden Party	561.00	-	561.00	525.00
Chocolate Santas	1,042.83	-	1,042.83	-
John F Kennedy School Quiz Night	3,418.42	-	3,418.42	2,690.17
	<u>22,946.76</u>	<u>-</u>	<u>22,946.76</u>	<u>23,966.32</u>
Investment income, interest, etc.:				
Gift Aid Refund	2,681.37	-	2,681.37	2,944.53
Deposit Account Interest	205.28	-	205.28	262.90
	<u>2,886.65</u>	<u>-</u>	<u>2,886.65</u>	<u>3,207.43</u>
TOTAL INCOME	<u>26,123.41</u>	<u>-</u>	<u>26,123.41</u>	<u>29,613.31</u>
LESS: Cost of generating funds:				
Cost of Events as schedule	(3,508.08)	-	(3,508.08)	(3,306.31)
NET INCOME AVAILABLE FOR CHARITABLE PURPOSES	<u>22,615.33</u>	<u>-</u>	<u>22,615.33</u>	<u>26,307.00</u>
CHARITABLE ACTIVITIES:				
Donations as schedule	(20,908.15)	-	(20,908.15)	(23,838.01)
Charitable Activities as schedule	(591.79)	(1,500.00)	(2,091.79)	(1,948.54)
Rotary District Foundation Fund	(500.00)	-	(500.00)	(1,500.00)
TOTAL CHARITABLE ACTIVITY COSTS	<u>(21,999.94)</u>	<u>(1,500.00)</u>	<u>(23,499.94)</u>	<u>(27,286.55)</u>
Governance Costs				
Affiliation Fees and Lotteries Licence	(80.00)	-	(80.00)	(40.00)
TOTAL RESOURCES EXPENDED	<u>(22,079.94)</u>	<u>(1,500.00)</u>	<u>(23,579.94)</u>	<u>(27,326.55)</u>
NET INCOME/ (EXPENDITURE)	535.39	(1,500.00)	(964.61)	(1,019.55)
TRANSFER BETWEEN FUNDS	-	-	-	-
FUNDS BROUGHT FORWARD	3,079.15	16,500.00	19,579.15	20,598.70
FUNDS CARRIED FORWARD	<u>3,614.54</u>	<u>15,000.00</u>	<u>18,614.54</u>	<u>19,579.15</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2025

CHARITABLE DONATIONS

	2025	2024
	£	£
1st Bennetts End Scout Group	320.00	350.00
4th Boxmoor Scouts	320.00	350.00
4th Hemel Hempstead Scouts	180.00	-
Abbots Langley Carers Network	180.00	200.00
Abbots Langley Sunday Lunch Club	180.00	-
Adeyfield Free Church	320.00	350.00
Apsley Paper Trail (Frogmore Mill)	400.00	571.00
Aquabox/Shelter box	2,000.00	2,000.00
Boxmoor Good neighbours	320.00	350.00
British Legion	100.00	100.00
CAD Radio Dacorum	320.00	350.00
CAD Repair Shed	320.00	350.00
Centre in the Park	320.00	350.00
Charlie's Gift	180.00	200.00
COGS Age Dacorum	180.00	200.00
Connect Dacorum	320.00	350.00
Dacorum Community Trust	1,000.00	600.00
Dacorum Dolphins	180.00	200.00
Dacorum Mencap	320.00	350.00
Dacorum Talking Newspapers	180.00	200.00
DENS	1,200.00	3,700.00
Electric Umbrella	180.00	200.00
Gaddesden RDA	320.00	350.00
Gade Valley School Association	320.00	350.00
Galley Hill School	320.00	350.00
Girl Guiding West Herts	180.00	200.00
Guide Dogs	-	200.00
Haywood Grove School	180.00	200.00
Headway Herts	180.00	200.00
Hearing Dogs for Deaf People	1,000.00	-
Heart to Herts	-	200.00
Heather Club	180.00	200.00
Hemel Hempstead District Scouts	180.00	200.00
Herts Drug Link	180.00	200.00
Herts Mind Network	180.00	200.00
Herts Musical Memories	180.00	200.00
Herts Refugees	-	1,513.97
Herts Young Homeless	180.00	200.00
Highfield Community Association	320.00	350.00
Hobletts Manor School	320.00	350.00
Holy Trinity Church	320.00	350.00
Kings Langley Carnival	320.00	100.00
Kings Langley Evergreen Club	180.00	200.00
Kings Langley Football Club	-	350.00
Leverstock Green Cricket Club	100.00	100.00
Liberty Tea Rooms	528.15	563.04
Manor Estate Residents Association	320.00	350.00
Medical Detection Dogs	1,000.00	-
Mercy ships	500.00	-
Monday Club	-	200.00
One Impossible Thing	320.00	350.00
Pets in need	180.00	200.00
Phillipines Disabled Children	615.00	615.00
Pixies Hill School	320.00	400.00
Playskill	180.00	200.00
Puffins club	180.00	-
Red Rubber Ball foundation	325.00	325.00
Samaritans	-	200.00
Signpost Counselling	-	200.00
St Johns Boxmoor	320.00	350.00
St Mary's and St Benedict's Church	320.00	350.00
Sunnyside Rural Trust	320.00	350.00
The Ollie Foundation	180.00	200.00
Waterside Centre	320.00	200.00
Waterways Experiences	320.00	350.00
Watford Lions	320.00	350.00
Woodfield School	180.00	200.00
Total	<u>20,908.15</u>	<u>23,838.01</u>
Unrestricted Funds	20,908.15	23,838.01
Restricted Funds	-	-

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2025

COST OF EVENTS

	<u>2025</u>	<u>2024</u>
	£	£
Sleigh collection and running costs	1,115.95	1,269.84
John F Kennedy School Quiz Night	1,097.11	1,327.54
Christmas cards	-	28.68
Easter Egg Project	412.00	507.67
Right Royal Celebration/Garden Party	174.57	172.58
Chocolate Santas	728.45	-
Crockery provision write back	(20.00)	-
	<u>3,508.08</u>	<u>3,306.31</u>
Unrestricted Funds		

COST OF CLUB'S CHARITABLE ACTIVITIES

	<u>2025</u>	<u>2024</u>
	£	£
Kids Out!	287.50	280.50
Youth Activities	150.00	62.28
Technology Tournament	154.29	105.76
	<u>591.79</u>	<u>448.54</u>
Unrestricted Funds		
Technology Tournament	1,500.00	1,500.00
	<u>1,500.00</u>	<u>1,500.00</u>
Restricted Funds		

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

The accounts 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 Charities SORP (FRS102) published on 16 June 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Rotary Club of Hemel Hempstead Charitable Trust constitutes a public benefit entity as defined by FRS 102.

2. FUNDRAISING AND OTHER ACTIVITIES

A number of fund raising events were undertaken during the year generating funds totalling £22,946
Distributions made in the year amounted to £20,908 as shown on page 6.

3. TRUST TRANSACTIONS

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

4. FIXED ASSETS

Expenditure on fixed assets is treated as current expenditure unless it will have a material effect on the asset value of The Trust and the useful life can be ascertained with reasonable certainty.

5. FUNDS

Unrestricted Funds

General activities are funded through fund raising events organised through the Rotary Club of Hemel Hempstead.

Restricted Funds

Restricted funds comprise donations received to fund future Technology Tournaments.

6. VOLUNTEERS

All fund raising activities are undertaken by Club members.

7. TRUSTEES

No trustee received a salary in the year. Reimbursed expenses totalling £Nil were paid in the year.

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales - Charity number 1041296

Accounts

Registered Charity Number: 1041296

ROTARY CLUB OF HEMEL HEMPSTEAD
CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2024

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT

1. STATUS

The Rotary Club of Hemel Hempstead Charitable Trust was established by the President and other members of the Rotary Club of Hemel Hempstead (the Club) under a deed of trust dated 21st June 1994.

2. TRUSTEES AND APPOINTMENT ARRANGEMENTS

The trustees are appointed annually. During the year ended 30th June 2024 they were the following ex-officio officers of the Club:-

A Wright Esq. - President
A Burford Esq. - Secretary
Miss B Funnell - Treasurer

No payment was made or is due to be made for the year to any of the trustees. (2022/23 £Nil)

3. OBJECTS

The capital and income funds of the trust are to be held to apply for the relief of the poor and needy or to be for such other charitable purpose, institution, society or object as the Club shall 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 charity's aims and objectives and in planning future activities.

4. INVESTMENTS

Funds not immediately required may be invested as authorised by the Club.

5. SUMMARY OF FUNDRAISING AND OTHER ACTIVITIES

The major fund raising activity undertaken in the year continued to be the Christmas street collections using the Club's sleigh, which have underpinned our programme of service to related local charitable activities. Support was given during the year to DENS (£3,700), Herts Refugees (£1,513.97) and a number of other organisations. Donations were also made to Aquabox/Shelterbox (£2,000).

This year saw the introduction of the successful Easter egg project.

Restricted funds of £1,500 were released against Technology Tournament costs during the year. £16,500 continues to be held with a primary purpose of funding the same event in future years.

In all, fund raising events undertaken during the year generated funds totalling £20,660 after all associated costs deducted.

Distributions totalled £25,338. A further £1,949 was expended on Charitable events.

6. FINANCE

The year was financially satisfactory. Total income after the direct costs of events was £26,307 and £27,287 was expended in fulfilling the objectives of the charity. A surplus for the year of £480 arose on unrestricted funds and a deficit of £1,500 on restricted funds, an overall deficit of £1,020

A summary of income and expenditure in the year can be found on page 5.

At the balance sheet date total funds held for general purposes, in line with the reserves and risk management policy of the Trustees, amounted to £3,079. With £16,500 held for restricted purposes.

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT (continued)

7. MANAGEMENT

The trustees direct the management of the Charity's activities and the honorary treasurer maintains the financial records of the Charity.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales required the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and allocation of resources of the Charity for that period. In preparing these accounts the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the accounts 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 are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

9. RISK MANAGEMENT

In the opinion of the trustees, the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions should allow these risks to be mitigated to an acceptable level in its day to day operations.

10. RESERVES POLICY

It is the trustees' policy to maintain positive cash reserves at all times, with a view to being able to meet expenditure commitments as they arise. As a general policy, expenditure commitments are not entered into until after fundraising activities have been held.

For and on behalf of the Trustees

M Hann Esq. - President



Miss B Funnell - Treasurer



ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

**Independent Examiner's Report to the Trustees of the
Rotary Club of Hemel Hempstead Charitable Trust**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.



Mr G B Franklin ACA
Chartered Accountant
249 Silbury Boulevard
Milton Keynes
Bucks
MK9 1NA

Date: 13.2.2025

**ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
BALANCE SHEET AS AT 30TH JUNE 2024**

	Note	<u>2024</u> £	<u>2023</u> £
ASSETS			
Cash at Bank:- Trust Account		20,497.68	21,047.23
Debtors and prepayments:- Other debtors		30.00	-
Prepayments		-	-
		<u>20,527.68</u>	<u>21,047.23</u>
LIABILITIES			
Provision for crockery replacement		(20.00)	(20.00)
Other creditors		(928.53)	(428.53)
		<u>19,579.15</u>	<u>20,598.70</u>

Represented By:

FUNDS

UNRESTRICTED FUNDS

Charitable Activities	3,079.15	2,598.70
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RESTRICTED FUNDS

Future Technology Tournaments	16,500.00	18,000.00
Ukraine Refugees	-	-
	<u>16,500.00</u>	<u>18,000.00</u>
	<u>19,579.15</u>	<u>20,598.70</u>

The Accounts were approved by the Club Council on 7 2 2025
and signed by:

M Hann Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2024

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME				
Voluntary income:				
Other Donations	2,439.56	-	2,439.56	1,700.00
	<u>2,439.56</u>	<u>-</u>	<u>2,439.56</u>	<u>1,700.00</u>
Activities for generating funds:				
Fund Raising Events				
Christmas Wreaths	500.00	-	500.00	680.00
Roundabout Christmas Greetings	505.00	-	505.00	495.00
Easter Egg Project	2,064.00	-	2,064.00	-
Good News Tin	598.00	-	598.00	817.00
Sleigh Collections	17,084.15	-	17,084.15	17,273.16
Right Royal Celebration/Garden Party	525.00	-	525.00	724.00
Raffle	-	-	-	13.00
Hospice Fashion Show	-	-	-	100.75
John F Kennedy School Quiz Night	2,690.17	-	2,690.17	3,903.97
World Cup	-	-	-	55.00
	<u>23,966.32</u>	<u>-</u>	<u>23,966.32</u>	<u>24,061.88</u>
Investment income, interest, etc.:				
Gift Aid Refund	2,944.53	-	2,944.53	3,582.10
Deposit Account Interest	262.90	-	262.90	82.61
	<u>3,207.43</u>	<u>-</u>	<u>3,207.43</u>	<u>3,664.71</u>
TOTAL INCOME	<u>29,613.31</u>	<u>-</u>	<u>29,613.31</u>	<u>29,426.59</u>
LESS: Cost of generating funds:				
Cost of Events as schedule	(3,306.31)	-	(3,306.31)	(3,660.17)
NET INCOME AVAILABLE FOR CHARITABLE PURPOSES	<u>26,307.00</u>	<u>-</u>	<u>26,307.00</u>	<u>25,766.42</u>
CHARITABLE ACTIVITIES:				
Donations as schedule	(23,838.01)	-	(23,838.01)	(23,352.17)
Charitable Activities as schedule	(448.54)	(1,500.00)	(1,948.54)	(2,040.21)
Rotary District Foundation Fund	(1,500.00)	-	(1,500.00)	(1,500.00)
TOTAL CHARITABLE ACTIVITY COSTS	<u>(25,786.55)</u>	<u>(1,500.00)</u>	<u>(27,286.55)</u>	<u>(26,892.38)</u>
Governance Costs				
Affiliation Fees and Lotteries Licence	(40.00)	-	(40.00)	(76.00)
TOTAL RESOURCES EXPENDED	<u>(25,826.55)</u>	<u>(1,500.00)</u>	<u>(27,326.55)</u>	<u>(26,968.38)</u>
NET INCOME/ (EXPENDITURE)	480.45	(1,500.00)	(1,019.55)	(1,201.96)
TRANSFER BETWEEN FUNDS	-	-	-	-
FUNDS BROUGHT FORWARD	2,598.70	18,000.00	20,598.70	21,800.66
FUNDS CARRIED FORWARD	<u>3,079.15</u>	<u>16,500.00</u>	<u>19,579.15</u>	<u>20,598.70</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2024

CHARITABLE DONATIONS

	2024	2023
	£	£
1st Bennetts End Scout Group	350.00	350.00
4th Boxmoor Scouts	350.00	350.00
Abbots Langley Carers Network	200.00	-
Adeyfield Free Church	350.00	350.00
Apsley Paper Trail (Frogmore Mill)	571.00	500.00
Aquabox/Shelter box	2,000.00	3,000.00
Boxmoor Good neighbours	350.00	350.00
British Legion	100.00	100.00
CAD Minibus	-	1,000.00
CAD Radio Dacorum	350.00	350.00
CAD Repair Shed	350.00	350.00
CAD Ukraine	-	1,000.00
Centre in the Park	350.00	350.00
Charlie's Gift	200.00	200.00
Chilterns MS Centre	-	200.00
COGS Age Dacorum	200.00	200.00
Connect Dacorum	350.00	350.00
Dacorum Community Trust	600.00	1,980.00
Dacorum Dolphins	200.00	200.00
Dacorum Mencap	350.00	350.00
Dacorum Talking Newspapers	200.00	200.00
DENS	3,700.00	-
Electric Umbrella	200.00	200.00
Gaddesden RDA	350.00	350.00
Gade Valley School Association	350.00	350.00
Galley Hill School	350.00	350.00
Girl Guiding West Herts	200.00	200.00
Guide Dogs	200.00	200.00
Haywood Grove School	200.00	200.00
Headway Herts	200.00	200.00
Heart to Herts	200.00	200.00
Heather Club	200.00	200.00
Hemel Hempstead District Scouts	200.00	200.00
Herts Drug Link	200.00	200.00
Herts Mind Network	200.00	200.00
Herts Musical Memories	200.00	200.00
Herts Refugees	1,513.97	-
Herts Young Homeless	200.00	200.00
Highfield Community Association	350.00	350.00
Hobletts Manor School	350.00	350.00
Holy Trinity Church	350.00	350.00
Hospice of St Francis	-	100.75
Kings Langley Carnival	100.00	-
Kings Langley Charities Trust	-	200.00
Kings Langley Evergreen Club	200.00	200.00
Kings Langley Football Club	350.00	350.00
Leverstock Green Cricket Club	100.00	100.00
Liberty Tea Rooms	563.04	611.42
Manor Estate Residents Association	350.00	350.00
Monday Club	200.00	-
One Impossible Thing	350.00	350.00
Pets in need	200.00	-
Phillipines Disabled Children	615.00	1,035.00
Pixies Hill School	400.00	350.00
Playskill	200.00	200.00
Red Rubber Ball foundation	325.00	325.00
Samaritans	200.00	200.00
Signpost Counselling	200.00	200.00
St Johns Boxmoor	350.00	350.00
St Mary's and St Benedict's Church	350.00	350.00
Sunnyside Rural Trust	350.00	350.00
The Ollie Foundation	200.00	200.00
Waterside Centre	200.00	-
Waterways Experiences	350.00	350.00
Watford Lions	350.00	350.00
Woodfield School	200.00	200.00
Yarn Bomb Hemel Hempstead	-	200.00
Youth Booth	-	200.00
Total	23,838.01	23,352.17
Unrestricted Funds	23,838.01	22,352.17
Restricted Funds	-	1,000.00

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2024

COST OF EVENTS

	<u>2024</u>	<u>2023</u>
	£	£
Sleigh collection and running costs	1,269.84	1,825.23
John F Kennedy School Quiz Night	1,327.54	1,443.20
Raffle prizes	-	13.00
Christmas cards	28.68	30.44
Christmas Wreaths	-	131.85
Easter Egg Project	507.67	-
Right Royal Celebration/Garden Party	172.58	186.45
My Dear Howie	-	30.00
	<hr/>	<hr/>
Unrestricted Funds	3,306.31	3,660.17

COST OF CLUB'S CHARITABLE ACTIVITIES

	<u>2024</u>	<u>2023</u>
	£	£
Kids Out!	280.50	306.00
Youth Activities	62.28	521.75
Technology Tournament	105.76	212.46
	<hr/>	<hr/>
Unrestricted Funds	448.54	1,040.21
	<hr/>	<hr/>
Technology Tournament	1,500.00	1,000.00
	<hr/>	<hr/>
Restricted Funds	1,500.00	1,000.00

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2024

1. ACCOUNTING POLICIES

The accounts 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 Charities SORP (FRS102) published on 16 June 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Rotary Club of Hemel Hempstead Charitable Trust constitutes a public benefit entity as defined by FRS 102.

2. FUNDRAISING AND OTHER ACTIVITIES

A number of fund raising events were undertaken during the year generating funds totalling £23,966
Distributions made in the year amounted to £23,838 as shown on page 6.

3. TRUST TRANSACTIONS

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

4. FIXED ASSETS

Expenditure on fixed assets is treated as current expenditure unless it will have a material effect on the asset value of The Trust and the useful life can be ascertained with reasonable certainty.

5. FUNDS

Unrestricted Funds

General activities are funded through fund raising events organised through the Rotary Club of Hemel Hempstead.

Restricted Funds

Restricted funds comprise donations received to fund future Technology Tournaments.

6. VOLUNTEERS

All fund raising activities are undertaken by Club members.

7. TRUSTEES

No trustee received a salary in the year. Reimbursed expenses totalling £Nil were paid in the year.

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales - Charity number 1041296

Accounts

Registered Charity Number: 1041296

ROTARY CLUB OF HEMEL HEMPSTEAD
CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2023

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT

1. STATUS

The Rotary Club of Hemel Hempstead Charitable Trust was established by the President and other members of the Rotary Club of Hemel Hempstead (the Club) under a deed of trust dated 21st June 1994.

2. TRUSTEES AND APPOINTMENT ARRANGEMENTS

The trustees are appointed annually. During the year ended 30th June 2023 they were the following ex-officio officers of the Club:-

R Pesch Esq. - President
A Burford Esq. - Secretary
Miss B Funnell - Treasurer

No payment was made or is due to be made for the year to any of the trustees. (2021/22 £Nil)

3. OBJECTS

The capital and income funds of the trust are to be held to apply for the relief of the poor and needy or to be for such other charitable purpose, institution, society or object as the Club shall 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 charity's aims and objectives and in planning future activities.

4. INVESTMENTS

Funds not immediately required may be invested as authorised by the Club.

5. SUMMARY OF FUNDRAISING AND OTHER ACTIVITIES

The major fund raising activity undertaken in the year continued to be the Christmas street collections using the Club's sleigh, which have underpinned our programme of service to related local charitable activities. Support was given during the year to Dacorum Community Trust (£1,980), CAD minibus appeal (£1,000), and a number of other organisations. Donations were also made to Aquabox/Shelterbox (£3,000) and Rotary Club of Malabon (£1,035).

The John F Kennedy School quiz night made a welcomed return this year and going forward it is hoped that more of the Club's historic fundraising activities will return.

Restricted funds of £1,000 were released against Technology Tournament costs during the year. £18,000 continues to be held with a primary purposes of funding the same in future years.

In all, fund raising events undertaken during the year generated funds totalling £20,402 after all associated costs deducted.

Distributions totalled £24,852, of this £1,000 related to monies held on restricted funds from 2022. A further £2,040 was expended on Charitable events.

6. FINANCE

The year was financially satisfactory. Total income after the direct costs of events was £25,766 and £26,892 was expended in fulfilling the objectives of the charity. A surplus for the year of £798 arose on unrestricted funds and a deficit of £2,000 on restricted funds, an overall deficit of £1,202

A summary of income and expenditure in the year can be found on page 5.

At the balance sheet date total funds held for general purposes, in line with the reserves and risk management policy of the Trustees, amounted to £2,599. With £18,000 held for restricted purposes.

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT (continued)

7 . MANAGEMENT

The trustees direct the management of the Charity's activities and the honorary treasurer maintains the financial records of the Charity.

8 . STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales required the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and allocation of resources of the Charity for that period. In preparing these accounts the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the accounts 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 are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

9 . RISK MANAGEMENT

In the opinion of the trustees, the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions should allow these risks to be mitigated to an acceptable level in its day to day operations.

10 . RESERVES POLICY

It is the trustees' policy to maintain positive cash reserves at all times, with a view to being able to meet expenditure commitments as they arise. As a general policy, expenditure commitments are not entered into until after fundraising activities have been held.

For and on behalf of the Trustees

A Wright Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

**Independent Examiner's Report to the Trustees of the
Rotary Club of Hemel Hempstead Charitable Trust**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

Mr G D Franklin ACA
Chartered Accountant
249 Silbury Boulevard
Milton Keynes
Bucks
MK9 1NA

Date:

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
BALANCE SHEET AS AT 30TH JUNE 2023

	Note	2023 £	2022 £
ASSETS			
Cash at Bank:- Trust Account		21,047.23	22,073.93
Debtors and prepayments:- Other debtors		-	85.26
Prepayments		-	50.00
		21,047.23	22,209.19
LIABILITIES			
Provision for crockery replacement		(20.00)	(20.00)
Other creditors		(428.53)	(388.53)
		20,598.70	21,800.66
Represented By:			
FUNDS			
UNRESTRICTED FUNDS			
Charitable Activities		2,598.70	1,800.66
RESTRICTED FUNDS			
Future Technology Tournaments	18,000.00		19,000.00
Ukraine Refugees		-	1,000.00
		18,000.00	20,000.00
		20,598.70	21,800.66

The Accounts were approved by the Club Council on
and signed by:

A Wright Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2023

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME				
Voluntary income:				
Donation for future Technology Tournaments	-	-	-	20,000.00
Other Donations	1,700.00	-	1,700.00	7,110.90
	<u>1,700.00</u>	<u>-</u>	<u>1,700.00</u>	<u>27,110.90</u>
Activities for generating funds:				
Fund Raising Events				
Jubilee lunch	-	-	-	885.00
Roundabout Christmas Greetings	495.00	-	495.00	341.00
Wine and Cheese Quiz	-	-	-	2,638.83
Good News Tin	817.00	-	817.00	461.44
Sleigh Collections	17,273.16	-	17,273.16	17,800.72
VE Day	-	-	-	1,224.58
Garden visit	-	-	-	25.00
Christmas wreaths	680.00	-	680.00	468.00
Raffle	13.00	-	13.00	95.00
Hospice Fashion Show	100.75	-	100.75	-
John F Kennedy School Quiz Night	3,903.97	-	3,903.97	-
Right Royal Celebration	724.00	-	724.00	-
World Cup	55.00	-	55.00	-
	<u>24,061.88</u>	<u>-</u>	<u>24,061.88</u>	<u>23,939.57</u>
Investment income, interest, etc.:				
Gift Aid Refund	3,582.10	-	3,582.10	-
Deposit Account Interest	82.61	-	82.61	2.02
	<u>3,664.71</u>	<u>-</u>	<u>3,664.71</u>	<u>2.02</u>
TOTAL INCOME	<u>29,426.59</u>	<u>-</u>	<u>29,426.59</u>	<u>51,052.49</u>
LESS: Cost of generating funds:				
Cost of Events as schedule	(3,660.17)	-	(3,660.17)	(3,740.58)
NET INCOME AVAILABLE FOR CHARITABLE PURPOSES	<u>25,766.42</u>	<u>-</u>	<u>25,766.42</u>	<u>47,311.91</u>
CHARITABLE ACTIVITIES:				
Donations as schedule	(22,352.17)	(1,000.00)	(23,352.17)	(29,469.81)
Charitable Activities as schedule	(1,040.21)	(1,000.00)	(2,040.21)	(1,947.38)
Rotary District Foundation Fund	(1,500.00)	-	(1,500.00)	(1,260.00)
TOTAL CHARITABLE ACTIVITY COSTS	<u>(24,892.38)</u>	<u>(2,000.00)</u>	<u>(26,892.38)</u>	<u>(32,677.19)</u>
Governance Costs				
Affiliation Fees and Lotteries Licence	(76.00)	-	(76.00)	-
TOTAL RESOURCES EXPENDED	<u>(24,968.38)</u>	<u>(2,000.00)</u>	<u>(26,968.38)</u>	<u>(32,677.19)</u>
NET (EXPENDITURE) /INCOME	798.04	(2,000.00)	(1,201.96)	14,634.72
TRANSFER BETWEEN FUNDS	-	-	-	-
FUNDS BROUGHT FORWARD	1,800.66	20,000.00	21,800.66	7,165.94
FUNDS CARRIED FORWARD	<u>2,598.70</u>	<u>18,000.00</u>	<u>20,598.70</u>	<u>21,800.66</u>

**ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2023**

CHARITABLE DONATIONS

	2023	2022
	£	£
1st Bennetts End Scout Group	350.00	350.00
4th Boxmoor Scouts	350.00	350.00
Adeyfield Free Church	350.00	350.00
Afghan Refugees	-	138.00
Apsley Paper Trail (Frogmore Mill)	500.00	700.00
Aquabox/Shelter box	3,000.00	2,000.00
Billie's Wish	-	200.00
Bovingdon PTA	-	350.00
Boxmoor Good neighbours	350.00	350.00
Boxmoor Trust	-	2,500.00
British Legion	100.00	100.00
CAD Minibus	1,000.00	-
CAD Radio Dacorum	350.00	350.00
CAD Repair Shed	350.00	350.00
CAD Ukraine	1,000.00	-
Centre in the Park	350.00	350.00
Charlie's Gift	200.00	200.00
Chilterns MS Centre	200.00	200.00
COGS Age Dacorum	200.00	200.00
Community Heartbeat	-	372.00
Connect Dacorum	350.00	350.00
Dacorum Community Trust	1,980.00	1,600.00
Dacorum Dolphins	200.00	200.00
Dacorum Mencap	350.00	350.00
DENS	-	262.50
Dacorum Talking Newspapers	200.00	200.00
Dictionaries 4Life	-	252.31
Electric Umbrella	200.00	200.00
Gaddesden RDA	350.00	350.00
Gade Valley School Association	350.00	350.00
Galley Hill School	350.00	350.00
Girl Guiding West Herts	200.00	-
Guide Dogs	200.00	-
Haywood Grove School	200.00	200.00
Headway Herts	200.00	200.00
Heart to Herts	200.00	200.00
Heather Club	200.00	200.00
Hemel Hempstead Child Contact Centre	-	350.00
Hemel Hempstead District Scouts	200.00	800.00
Herts Drug Link	200.00	200.00
Herts Mind Network	200.00	700.00
Herts Musical Memories	200.00	200.00
Herts Young Homeless	200.00	200.00
Highfield Community Association	350.00	350.00
Hobletts Manor School	350.00	350.00
Holy Trinity Church	350.00	350.00
Hospice of St Francis	100.75	1,010.00
International Rotary Fellowship of Healthcare Professionals	-	1,840.00
Kings Langley Charities Trust	200.00	200.00
Kings Langley Evergreen Club	200.00	200.00
Kings Langley Football Club	350.00	350.00
Kings Langley Good Neighbours	-	200.00
Leverstock Green Cricket Club	100.00	-
Liberty Tea Rooms	611.42	575.00
Manor Estate Residents Association	350.00	350.00
One Impossible Thing	350.00	200.00
Phillipines Disabled Children	1,035.00	620.00
Pixies Hill School	350.00	350.00
Playskill	200.00	200.00
Red Rubber Ball foundation	325.00	300.00
Samaritans	200.00	-
Save a Childs Heart	-	2,000.00
Signpost Counselling	200.00	200.00
St Johns Boxmoor	350.00	350.00
St Mary's and St Benedict's Church	350.00	350.00
Sunnyside Rural Trust	350.00	350.00
The Ollie Foundation	200.00	200.00
Ukraine Relief	-	500.00
Waterways Experiences	350.00	200.00
Watford Lions	350.00	-
Woodfield School	200.00	200.00
Yarn Bomb Hemel Hempstead	200.00	-
Youth Booth	200.00	200.00
Young People's Housing	-	350.00
Total	23,352.17	29,469.81
Unrestricted Funds	22,352.17	29,469.81
Restricted Funds	1,000.00	-

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2023

COST OF EVENTS

	<u>2023</u>	<u>2022</u>
	£	£
Jubilee lunch	-	148.03
Wine & Cheese Quiz costs	-	856.63
Sleigh collection and running costs	1,825.23	1,012.21
Contribution towards costs of Sleigh	-	388.53
VE Day	-	1,255.18
Raffle prizes	13.00	80.00
Christmas cards	30.44	-
John F Kennedy School Quiz Night	1,443.20	-
Christmas Wreaths	131.85	-
Right Royal Celebration	186.45	-
My Dear Howie	30.00	-
Unrestricted Funds	<u>3,660.17</u>	<u>3,740.58</u>

COST OF CLUB'S CHARITABLE ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Kids Out!	306.00	459.00
Youth Activities	521.75	283.12
Technology Tournament	212.46	85.26
Friendship Café	-	-
Crocuses End Polio	-	120.00
Unrestricted Funds	<u>1,040.21</u>	<u>947.38</u>
Technology Tournament	1,000.00	1,000.00
Restricted Funds	<u>1,000.00</u>	<u>1,000.00</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2023

1. ACCOUNTING POLICIES

The accounts 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 Charities SORP (FRS102) published on 16 June 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Rotary Club of Hemel Hempstead Charitable Trust constitutes a public benefit entity as defined by FRS 102.

2. FUNDRAISING AND OTHER ACTIVITIES

A number of fund raising events were undertaken during the year generating funds totalling £24,062. Distributions made in the year amounted to £23,352 as shown on page 6.

3. TRUST TRANSACTIONS

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

4. FIXED ASSETS

Expenditure on fixed assets is treated as current expenditure unless it will have a material effect on the asset value of The Trust and the useful life can be ascertained with reasonable certainty.

5. FUNDS

Unrestricted Funds

General activities are funded through fund raising events organised through the Rotary Club of Hemel Hempstead.

Restricted Funds

Restricted funds comprise donations received to fund future Technology Tournaments and Ukraine Refugees

6. VOLUNTEERS

All fund raising activities are undertaken by Club members.

7. TRUSTEES

No trustee received a salary in the year. Reimbursed expenses totalling £Nil were paid in the year.

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales - Charity number 1041296

Accounts

Registered Charity Number: 1041296

ROTARY CLUB OF HEMEL HEMPSTEAD
CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2022

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT

1. STATUS

The Rotary Club of Hemel Hempstead Charitable Trust was established by the President and other members of the Rotary Club of Hemel Hempstead (the Club) under a deed of trust dated 21st June 1994.

2. TRUSTEES AND APPOINTMENT ARRANGEMENTS

The trustees are appointed annually. During the year ended 30th June 2022 they were the following ex-officio officers of the Club:-

M Horsted Esq. - President
A Burford Esq. - Secretary
H Vinson Esq. - Treasurer (until 31/12/21)
Miss B Funnell - Treasurer (from 1/1/22)

No payment was made or is due to be made for the year to any of the trustees. (2020/21 £Nil)

3. OBJECTS

The capital and income funds of the trust are to be held to apply for the relief of the poor and needy or to be for such other charitable purpose, institution, society or object as the Club shall 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 charity's aims and objectives and in planning future activities.

4. INVESTMENTS

Funds not immediately required may be invested as authorised by the Club.

5. SUMMARY OF FUNDRAISING AND OTHER ACTIVITIES

The major fund raising activity undertaken in the year was the Christmas street collections using the Club's sleigh, which have underpinned our programme of service to related local charitable activities. Support was given during the year to Bomoor Trust (£2,500), Save a Child's Heart (£2,000), Dacorum Community Trust (£1,600), and a number of other organisations.

The impact of Covid 19 on fund raising and charitable activities started to ease in the year with some of the Club's previous projects making a welcome return. Members of the club again made significant donations to help cover the Club's charitable work during the year. Going forward it is hoped that more of the Club's historic fundraising activities will return reducing the reliance on these donations and the Christmas Street collections.

During the year the Club received a generous donation of £20,000 the primary purpose of which is to fund future Technology Tournaments. The donation is held in restricted funds for release over coming years.

In all, fund raising events undertaken during the year generated funds totalling £20,200 after all associated costs deducted.

Distributions totalled £30,730 and a further £1,947 was expended on Charitable events.

6. FINANCE

The year was financially satisfactory. Total income after the direct costs of events was £ 47,352 and £32,717 was expended in fulfilling the objectives of the charity giving a surplus for the year of £14,635.

A summary of income and expenditure in the year can be found on page 5.

At the balance sheet date total funds held for general purposes, in line with the reserves and risk management policy of the Trustees, amounted to £1,801. With £20,000 held for restricted purposes.

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT (continued)

7 . MANAGEMENT

The trustees direct the management of the Charity's activities and the honorary treasurer maintains the financial records of the Charity.

8 . STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales required the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and allocation of resources of the Charity for that period. In preparing these accounts the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) prepare the accounts 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 are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

9 . RISK MANAGEMENT

In the opinion of the trustees, the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions should allow these risks to be mitigated to an acceptable level in its day to day operations.

10 . RESERVES POLICY

It is the trustees' policy to maintain positive cash reserves at all times, with a view to being able to meet expenditure commitments as they arise. As a general policy, expenditure commitments are not entered into until after fundraising activities have been held.

For and on behalf of the Trustees

R Pesch Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

Independent Examiner's Report to the Trustees of the Rotary Club of Hemel Hempstead Charitable Trust

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

Mr G D Franklin ACA
Chartered Accountant
249 Silbury Boulevard
Milton Keynes
Bucks
MK9 1NA

Date:

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
BALANCE SHEET AS AT 30TH JUNE 2022

	Note	2022 £	2021 £
<u>ASSETS</u>			
Cash at Bank:- Trust Account		22,073.93	7,585.94
Debtors and prepayments:- Other debtors		85.26	-
Prepayments		<u>50.00</u>	<u>-</u>
		22,209.19	7,585.94
<u>LIABILITIES</u>			
Provision for crockery replacement		(20.00)	(20.00)
Other creditors		(388.53)	(400.00)
		<u>21,800.66</u>	<u>7,165.94</u>
Represented By:			
<u>FUNDS</u>			
<u>UNRESTRICTED FUNDS</u>			
Charitable Activities		1,800.66	7,165.94
<u>RESTRICTED FUNDS</u>			
Future Technology Tournaments	19,000.00		-
Ukraine Refugees	<u>1,000.00</u>		
		20,000.00	
		<u>21,800.66</u>	<u>7,165.94</u>

The Accounts were approved by the Club Council on
and signed by:

R Pesch Esq. - President

Miss B Funnell - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME				
Voluntary income:				
Donation for future Technology Tournaments	-	20,000.00	20,000.00	-
Other Donations	6,110.90	1,000.00	7,110.90	10,148.00
	<u>6,110.90</u>	<u>21,000.00</u>	<u>27,110.90</u>	<u>10,148.00</u>
Activities for generating funds:				
Fund Raising Events				
Jubilee lunch	885.00	-	885.00	-
Roundabout Christmas Greetings	341.00	-	341.00	450.00
Wine and Cheese Quiz	2,638.83	-	2,638.83	-
Good News Tin	461.44	-	461.44	542.00
Sleigh Collections	17,800.72	-	17,800.72	12,985.48
End Polio - Crocus buttonholes	-	-	-	677.98
VE Day	1,224.58	-	1,224.58	25.00
Garden visit	25.00	-	25.00	92.00
Christmas wreaths	468.00	-	468.00	375.00
Raffle	95.00	-	95.00	1,183.00
	<u>23,939.57</u>	<u>-</u>	<u>23,939.57</u>	<u>16,330.46</u>
Investment income, interest, etc.:				
Gift Aid Refund	-	-	-	3,111.07
Deposit Account Interest	2.02	-	2.02	0.56
	<u>2.02</u>	<u>-</u>	<u>2.02</u>	<u>3,111.63</u>
TOTAL INCOME	<u>30,052.49</u>	<u>21,000.00</u>	<u>51,052.49</u>	<u>29,590.09</u>
LESS: Cost of generating funds:				
Cost of Events as schedule	(3,740.58)	-	(3,740.58)	(1,399.40)
NET INCOME AVAILABLE FOR CHARITABLE PURPOSES	<u>26,311.91</u>	<u>21,000.00</u>	<u>47,311.91</u>	<u>28,190.69</u>
CHARITABLE ACTIVITIES:				
Donations as schedule	(29,469.81)	-	(29,469.81)	(19,356.00)
Charitable Activities as schedule	(947.38)	(1,000.00)	(1,947.38)	(205.41)
Rotary District Foundation Fund	(1,260.00)	-	(1,260.00)	(6,020.00)
TOTAL CHARITABLE ACTIVITY COSTS	<u>(31,677.19)</u>	<u>(1,000.00)</u>	<u>(32,677.19)</u>	<u>(25,581.41)</u>
Governance Costs				
Affiliation Fees and Lotteries Licence		-	-	(36.00)
TOTAL RESOURCES EXPENDED	<u>(31,677.19)</u>	<u>(1,000.00)</u>	<u>(32,677.19)</u>	<u>(25,617.41)</u>
NET (EXPENDITURE) /INCOME	(5,365.28)	20,000.00	14,634.72	2,573.28
TRANSFER BETWEEN FUNDS	-	-	-	-
FUNDS BROUGHT FORWARD	7,165.94	-	7,165.94	4,592.66
FUNDS CARRIED FORWARD	<u>1,800.66</u>	<u>20,000.00</u>	<u>21,800.66</u>	<u>7,165.94</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2022

CHARITABLE DONATIONS

	2022	2021
	£	£
1st Bennetts End Scout Group	350.00	450.00
4th Boxmoor Scouts	350.00	300.00
Adeyfield Free Church	350.00	300.00
Afghan Refugees	138.00	-
Apsley Paper Trail (Frogmore Mill)	700.00	400.00
Aquabox/Shelter box	2,000.00	2,520.00
Barton-Le Clay speaker	-	50.00
Billie's Wish	200.00	200.00
Bovingdon PTA	350.00	-
Boxmoor Good neighbours	350.00	200.00
Boxmoor Trust	2,500.00	-
British Legion	100.00	100.00
CAD Radio Dacorum	350.00	300.00
CAD Repair Shed	350.00	300.00
Centre in the Park	350.00	300.00
Charlie's Gift	200.00	200.00
Chilterns MS Centre	200.00	200.00
COGS Age Dacorum	200.00	200.00
Community Heartbeat	372.00	-
Connect Dacorum	350.00	300.00
Dacorum Community Trust	1,600.00	1,500.00
Dacorum Dolphins	200.00	200.00
Dacorum Mencap	350.00	300.00
DENS	262.50	1,000.00
Dacorum Talking Newspapers	200.00	-
Dictionaries 4Life	252.31	-
Electric Umbrella	200.00	200.00
Gaddesden RDA	350.00	300.00
Gade Valley School Association	350.00	300.00
Galley Hill School	350.00	300.00
Haywood Grove School	200.00	200.00
Headway Herts	200.00	200.00
Heart to Herts	200.00	200.00
Heather Club	200.00	200.00
Hemel Hempstead Child Contact Centre	350.00	300.00
Hemel Hempstead District Scouts	800.00	200.00
Herts Drug Link	200.00	-
Herts Mind Network	700.00	-
Herts Musical Memories	200.00	200.00
Herts Young Homeless	200.00	200.00
Highfield Community Association	350.00	300.00
Hobletts Manor School	350.00	300.00
Holy Trinity Church	350.00	300.00
Hospice of St Francis	1,010.00	-
Jaipur Limb project - speaker	-	50.00
International Rotary Fellowship of Healthcare Professionals	1,840.00	-
Kings Langley Charities Trust	200.00	-
Kings Langley Evergreen Club	200.00	-
Kings Langley Football Club	350.00	300.00
Kings Langley Good Neighbours	200.00	-
Liberty Tea Rooms	575.00	300.00
Manor Estate Residents Association	350.00	300.00
Metal Detection Dogs - speaker	-	50.00
Nash Mills dictionaries	-	336.00
One Impossible Thing	200.00	-
Phillipines Disabled Children	620.00	600.00
Pixies Hill School	350.00	300.00
Playskill	200.00	200.00
Red Rubber Ball foundation	300.00	-
Samaritans	-	200.00
Save a Childs Heart	2,000.00	-
Signpost Counselling	200.00	200.00
St Johns Boxmoor	350.00	-
St Mary's and St Benedict's Church	350.00	300.00
Sunnyside Rural Trust	350.00	300.00
The Ollie Foundation	200.00	200.00
Ukraine Relief	500.00	-
Waterways Experiences	200.00	200.00
Woodfield School	200.00	200.00
WRCDT Boxmoor	-	300.00
Youth Booth	200.00	1,700.00
Young People's Housing	350.00	300.00
Unrestricted Funds	<u>29,469.81</u>	<u>19,356.00</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2022

COST OF EVENTS

	<u>2022</u>	<u>2021</u>
	£	£
Jubilee lunch	148.03	-
Wine & Cheese Quiz costs	856.63	-
Sleigh collection and running costs	1,012.21	899.40
Contribution towards costs of Sleigh	388.53	400.00
VE Day	1,255.18	-
Raffle prizes	80.00	100.00
Unrestricted Funds	<u>3,740.58</u>	<u>1,399.40</u>

COST OF CLUB'S CHARITABLE ACTIVITIES

	<u>2022</u>	<u>2021</u>
	£	£
Kids Out!	459.00	160.00
Young Chef	214.37	-
Young Artist	68.75	-
Technology Tournament	85.26	-
Friendship Café	-	45.41
Crocuses End Polio	120.00	-
Unrestricted Funds	<u>947.38</u>	<u>205.41</u>
Technology Tournament	1,000.00	-
Restricted Funds	<u>1,000.00</u>	<u>-</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES

The accounts 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 Charities SORP (FRS102) published on 16 June 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Rotary Club of Hemel Hempstead Charitable Trust constitutes a public benefit entity as defined by FRS 102.

2. FUNDRAISING AND OTHER ACTIVITIES

A number of fund raising events were undertaken during the year generating funds totalling £23,940.
A local authority award of £1,100 was received towards to cost of the VE day event
Distributions made in the year amounted to £29,470 as shown on page 6.

3. TRUST TRANSACTIONS

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

4. FIXED ASSETS

Expenditure on fixed assets is treated as current expenditure unless it will have a material effect on the asset value of The Trust and the useful life can be ascertained with reasonable certainty.

5. FUNDS

Unrestricted Funds

General activities are funded through fund raising events organised through the Rotary Club of Hemel Hempstead.

Restricted Funds

Restricted funds comprise donations received to fund future Technology Tournaments and Ukraine Refugees

6. VOLUNTEERS

All fund raising activities are undertaken by Club members.

7. TRUSTEES

No trustee received a salary in the year. Reimbursed expenses totalling £Nil were paid in the year.

THE ROTARY CLUB OF HEMEL HEMPSTEAD TRUST FUND

England & Wales - Charity number 1041296

Accounts

Registered Charity Number: 1041296

ROTARY CLUB OF HEMEL HEMPSTEAD
CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2021

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT

1. STATUS

The Rotary Club of Hemel Hempstead Charitable Trust was established by the President and other members of the Rotary Club of Hemel Hempstead (the Club) under a deed of trust dated 21st June 1994.

2. TRUSTEES AND APPOINTMENT ARRANGEMENTS

The trustees are appointed annually. During the year ended 30th June 2021 they were the following ex-officio officers of the Club:-

Miss B Funnell - President

A Burford Esq. - Secretary

H Vinson Esq. - Treasurer

No payment was made or is due to be made for the year to any of the trustees. (2019/20 £Nil)

3. OBJECTS

The capital and income funds of the trust are to be held to apply for the relief of the poor and needy or to be for such other charitable purpose, institution, society or object as the Club shall 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 charity's aims and objectives and in planning future activities.

4. INVESTMENTS

Funds not immediately required may be invested as authorised by the Club.

5. SUMMARY OF FUNDRAISING AND OTHER ACTIVITIES

The major fund raising activity undertaken in the year was the Christmas street collections using the Club's sleigh, which have underpinned our programme of service to related local charitable activities. Support was given during the year to Dacorum Community Trust (£1,500), Youth Booth (£1,700), DENS (£1,000) and a number of other organisations.

Covid-19 continued to impact fund raising activities throughout the year with virtually no external projects undertaken, with the exception of the Sleigh collection. Members of the Club have again made significant donations to help cover the shortfall. Going forward, fund raising involving significant numbers of people remains uncertain and the Club will continue to rely on donations and the christmas street collections in 2021/22.

In all, fund raising events undertaken during the year generated funds totalling £14,931 after all associated costs deducted.

Distributions totalled £25,376 and a further £205 was expended on Charitable events.

6. FINANCE

The year was financially satisfactory. Total income after the direct costs of events was £28,191 and £25,581 was expended in fulfilling the objectives of the charity giving a surplus for the year of £2,573.

A summary of income and expenditure in the year can be found on page 5.

At the balance sheet date total funds held for general purposes, in line with the reserves and risk management policy of the Trustees, amounted to £7,166. No amounts were held for International Humanitarian Projects.

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

TRUSTEES REPORT (continued)

7 . MANAGEMENT

The trustees direct the management of the Charity's activities and the honorary treasurer maintains the financial records of the Charity.

8 . STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales required the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and allocation of resources of the Charity for that period. In preparing these accounts the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;

- d) prepare the accounts 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 are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

9 . RISK MANAGEMENT

In the opinion of the trustees, the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established which under normal conditions should allow these risks to be mitigated to an acceptable level in its day to day operations.

10 . RESERVES POLICY

It is the trustees' policy to maintain positive cash reserves at all times, with a view to being able to meet expenditure commitments as they arise. As a general policy, expenditure commitments are not entered into until after fundraising activities have been held.

For and on behalf of the Trustees

M Horsted Esq. - President

H Vinson Esq. - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST

Independent Examiner's Report to the Trustees of the Rotary Club of Hemel Hempstead Charitable Trust

I report on the accounts of the Trust for the year ended 30th June 2021, which are set out on pages 4 to 7.

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work or for this report.

The accounts have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 Act; and
 - to prepare accounts which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards in the UK and Republic of Ireland (FRS102) and in other respects comply with the accounting requirements of the 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 accounts to be reached.

G D Franklin
Chartered Accountant
Radius House
51 Clarendon Road
Watford
Herts
WD17 1HP

Date:

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
BALANCE SHEET AS AT 30TH JUNE 2021

	Note	2021	2020
		£	£
ASSETS			
Cash at Bank:- Trust Account		7,585.94	4,116.66
Debtors and prepayments:- Other debtors		-	496.00
		7,585.94	4,612.66
LIABILITIES			
Provision for crockery replacement		(20.00)	(20.00)
Other creditors		(400.00)	-
		7,165.94	4,592.66
Represented By:			
FUNDS			
UNRESTRICTED FUNDS			
CHARITABLE ACTIVITIES		7,165.94	4,592.66
RESTRICTED FUNDS			
INTERNATIONAL HUMANITARIAN PROJECTS		-	-
		7,165.94	4,592.66

The Accounts were approved by the Club Council on
and signed by:

M Horsted Esq. - President

H Vinson Esq. - Treasurer

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2021

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME				
Voluntary income:				
Other Donations	10,148.00	-	10,148.00	5,302.00
	<u>10,148.00</u>	<u>-</u>	<u>10,148.00</u>	<u>5,302.00</u>
Activities for generating funds:				
Fund Raising Events				
Quiz Night John F Kennedy School	-	-	-	2,472.80
Roundabout Christmas Greetings	450.00	-	450.00	339.17
Wine and Cheese Quiz	-	-	-	2,865.50
Good News Tin	542.00	-	542.00	571.50
Sleigh Collections	12,985.48	-	12,985.48	18,364.54
Call my Bluff	-	-	-	206.42
End Polio - Crocus buttonholes	677.98	-	677.98	90.00
IAM Paddy Hopkirk event	-	-	-	226.50
VE Day	25.00	-	25.00	75.00
Garden visit	92.00	-	92.00	-
Christmas wreaths	375.00	-	375.00	-
Raffle	1,183.00	-	1,183.00	-
	<u>16,330.46</u>	<u>-</u>	<u>16,330.46</u>	<u>25,211.43</u>
Investment income, interest, etc.:				
Gift Aid Refund	3,111.07	-	3,111.07	2,266.63
Deposit Account Interest	0.56	-	0.56	1.47
	<u>3,111.63</u>	<u>-</u>	<u>3,111.63</u>	<u>2,268.10</u>
TOTAL INCOME	<u>29,590.09</u>	<u>-</u>	<u>29,590.09</u>	<u>32,781.53</u>
LESS: Cost of generating funds:				
Cost of Events as schedule	(1,399.40)	-	(1,399.40)	(4,212.92)
NET INCOME AVAILABLE FOR CHARITABLE PURPOSES	<u>28,190.69</u>	<u>-</u>	<u>28,190.69</u>	<u>28,568.61</u>
CHARITABLE ACTIVITIES:				
Donations as schedule	(19,356.00)	-	(19,356.00)	(27,686.67)
Charitable Activities as schedule	(205.41)	-	(205.41)	(1,873.21)
Rotary District Foundation Fund	(6,020.00)	-	(6,020.00)	(1,805.00)
TOTAL CHARITABLE ACTIVITY COSTS	<u>(25,581.41)</u>	<u>-</u>	<u>(25,581.41)</u>	<u>(31,364.88)</u>
Governance Costs				
Affiliation Fees and Lotteries Licence	(36.00)	-	(36.00)	(36.00)
TOTAL RESOURCES EXPENDED	<u>(25,617.41)</u>	<u>-</u>	<u>(25,617.41)</u>	<u>(31,400.88)</u>
NET INCOME/(EXPENDITURE)	2,573.28	-	2,573.28	(2,832.27)
TRANSFER BETWEEN FUNDS			-	-
FUNDS BROUGHT FORWARD	4,592.66	-	4,592.66	7,424.93
FUNDS CARRIED FORWARD	<u>7,165.94</u>	<u>-</u>	<u>7,165.94</u>	<u>4,592.66</u>

**ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2021**

CHARITABLE DONATIONS

	2021	2020
	£	£
1st Bennetts End Scout Group	450.00	615.00
4th Boxmoor Scouts	300.00	410.00
Abbots Hill School	-	600.00
Adeyfield Free Church	300.00	410.00
Apsley Paper Trail	400.00	500.00
Aquabox/Shelter box	2,520.00	1,380.00
Astley Cooper Interact	-	410.00
Barton-Le Clay speaker	50.00	-
Billie's Wish	200.00	250.00
Bovingdon Football Club	-	410.00
Boxmoor Good neighbours	200.00	-
British Legion	100.00	40.00
CAD Radio Dacorum	300.00	410.00
CAD Repair Shed	300.00	410.00
Centre in the Park	300.00	410.00
Charlie's Gift	200.00	250.00
Chilterns MS Centre	200.00	250.00
CoE speaker	-	50.00
COGS Age Dacorum	200.00	250.00
Community Action Dacorum	-	300.00
Connect Dacorum	300.00	410.00
Dacorum Community Trust	1,500.00	3,500.00
Dacorum Dolphins	200.00	410.00
Dacorum Mencap	300.00	410.00
DENS	1,000.00	2,500.00
Electric Umbrella	200.00	250.00
End Polio - crocuses	-	196.00
Gaddesden RDA	300.00	410.00
Gade Valley School Association	300.00	410.00
Galley Hill School	300.00	410.00
Haywood Grove School	200.00	250.00
Headway Herts	200.00	-
Heather Club	200.00	250.00
Heart to Herts	200.00	250.00
Herts Homeless	200.00	250.00
Help Musicians	-	100.00
Hemel Hempstead Child Contact Centre	300.00	410.00
Hemel Hempstead Scouts	200.00	250.00
Herts Musical	200.00	250.00
Herts Musical Memories	-	200.00
Highfield Community Association	300.00	410.00
Hobletts Manor School	300.00	410.00
Holy Trinity Church	300.00	410.00
Hospice of St Francis	-	400.00
Jaipur Limb project - speaker	50.00	-
Kings Langley Football Club	300.00	410.00
Leverstock Green Cricket Club	-	50.00
Liberty Tea Rooms	300.00	212.09
Manor Estate Residents Association	300.00	410.00
Metal Detection Dogs - speaker	50.00	-
Nash Mills dictionaries	336.00	-
National Trust	-	50.00
Phillipines Disabled Children	600.00	603.58
Pixies Hill School	300.00	410.00
Playskill	200.00	250.00
Samaritans	200.00	250.00
Signpost Counselling	200.00	250.00
St Johns Boxmoor	-	205.00
St Mary's Church	300.00	410.00
Sunnyside Rural Trust	300.00	410.00
The Ollie Foundation	200.00	250.00
UNICEF	-	50.00
Waterways Experiences	200.00	250.00
West Herts Hospital	-	2,000.00
Woodfield School	200.00	250.00
WRCDT Boxmoor	300.00	205.00
Youth Booth	1,700.00	250.00
Young People's Housing	300.00	410.00
Unrestricted Funds	<u>19,356.00</u>	<u>27,686.67</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
YEAR ENDED 30TH JUNE 2021

COST OF EVENTS

	<u>2021</u>	<u>2020</u>
	£	£
Quiz Night John F Kennedy	-	912.61
Wine & Cheese Quiz costs	-	822.47
Sleigh collection and running costs	899.40	1,733.86
Contribution towards costs of Sleigh	400.00	400.00
VE Day	-	113.98
IAM Paddy Hopkirk event	-	230.00
Raffle prizes	100.00	-
Unrestricted Funds	<u>1,399.40</u>	<u>4,212.92</u>

COST OF CLUB'S CHARITABLE ACTIVITIES

	<u>2021</u>	<u>2020</u>
	£	£
Kids Out!	160.00	525.00
Stroke Awareness Day	-	97.20
Youth Speaks	-	95.00
Essay Competition	-	60.00
Technology Tournament	-	1,096.01
Friendship Café	45.41	-
Unrestricted Funds	<u>205.41</u>	<u>1,873.21</u>

ROTARY CLUB OF HEMEL HEMPSTEAD CHARITABLE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 30TH JUNE 2021

1. ACCOUNTING POLICIES

The accounts 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 Charities SORP (FRS102) published on 16 June 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Rotary Club of Hemel Hempstead Charitable Trust constitutes a public benefit entity as defined by FRS 102.

2. FUNDRAISING AND OTHER ACTIVITIES

A number of fund raising events were undertaken during the year generating funds totalling £16,330. Distributions made in the year amounted to £19,356 as shown on page 6.

3. TRUST TRANSACTIONS

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

4. FIXED ASSETS

Expenditure on fixed assets is treated as current expenditure unless it will have a material effect on the asset value of The Trust and the useful life can be ascertained with reasonable certainty.

5. FUNDS

Unrestricted Funds

General activities are funded through fund raising events organised through the Rotary Club of Hemel Hempstead.

Restricted Funds

Restricted funds comprise those funds collected in support of International Humanitarian Projects.

6. VOLUNTEERS

All fund raising activities are undertaken by Club members.

7. TRUSTEES

No trustee received a salary in the year. Reimbursed expenses totalling £Nil were paid in the year.