

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

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

	<u>2021</u>	<u>2020</u>
	£	£
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.