

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

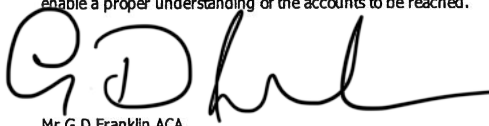
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic 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

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
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>
	<u>£</u>	<u>£</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>
	<u>£</u>	<u>£</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.