

# ROTARY CLUB OF CANTERBURY SUNRISE TRUST FUND

England & Wales · Charity number 1125712

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2008-09-04

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

## Contact

---

**Address** Appledown House  
Barton Business Park  
New Dover Road  
Canterbury  
Kent  
CT1 3TE

**Phone** 07973297085

**Email** [jarle@noeltatt.co.uk](mailto:jarle@noeltatt.co.uk)

## Activities

---

**Objects:** TO OR FOR THE RELIEF OF THE POOR AND NEEDY OR SUCH OTHER CHARITABLE PURPOSES AS THE CLUB SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT.

**Activities:** To apply the trust fund for the relief of the poor and needy or such other charitable activities as the Rotary Club of Canterbury Sunrise shall direct

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- **Area of benefit:** UNDEFINED. IN PRACTICE, CANTERBURY.
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£9,779	£60,720	-	-
2024-06-30	£70,061	£23,861	-	-
2023-06-30	£13,723	£9,670	-	-
2022-06-30	£11,319	£9,938	-	-
2021-06-30	£4,647	£6,003	-	-

## Trustees

Name	Role	Appointed
GARY KEVIN ROBINSON		2019-12-11
Gillian Sissons		2023-07-01
JARLE STEPHEN RONALD TATT		2024-06-19
Pauline Davis		2018-07-11

**ROTARY CLUB OF CANTERBURY SUNRISE TRUST FUND**

England & Wales - Charity number 1125712

---

# Accounts

---

Charity registration number: 1125712

# Rotary Club of Canterbury Sunrise Trust Fund

Annual Report and Financial Statements

for the Year Ended 30 June 2024

## **Rotary Club of Canterbury Sunrise Trust Fund**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9

## Rotary Club of Canterbury Sunrise Trust Fund

### Reference and Administrative Details

<b>Trustees</b>	Mr Jarle Stephen Ronald Tatt Gary Robinson Peter Woolnough Gillian Sissons Pauline Davis
<b>Charity Registration Number</b>	1125712
<b>Principal Office</b>	Neames Hoppers Oast, Hatch Lane Chartham Hatch Canterbury Kent CT4 7LP
<b>Independent Examiner</b>	Batchelor Coop Chartered Accountant The New Barn Mill Lane Eastry Sandwich Kent CT13 0JW

## Rotary Club of Canterbury Sunrise Trust Fund

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2024.

#### Objectives and activities

##### *Public benefit*

Raising funds for the purpose of grant making for the relief of the poor and needy

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### Achievements and performance

During the year the Rotary Club of Canterbury Sunrise organised a number of events with the specific purpose of raising funds for the Charity to enable it to make grants to other charitable organisations. The events held included Charity Christmas Street Collections around Canterbury over a period of two weeks with Santa on his float and an environmental project with a local school. In addition a global grant was approved with funds being raised by the club itself and supported by funding from other parts of Rotary.

#### Financial review

During the year the charity donated a total of £21,799 (prior year £6,555)

#### *Policy on reserves*

The Charity does not maintain reserves. there is no requirement as it has no ongoing commitments other than for the Global Grant.

#### Structure, governance and management

##### *Nature of governing document*

The Charity was formed on 25 June 2008 by the Rotary Club of Canterbury Sunrise and registered with the UK Charity Commissioners on 4 September 2008. The trust was created by a deed dated 25 June 2008.

##### *Recruitment and appointment of trustees*

The trustees are normally the President; the Secretary and the Treasurer of the Club.

The annual report was approved by the trustees of the charity on 3 February 2025 and signed on its behalf by:



.....  
Mr Jarle Stephen Ronald Tatt  
Trustee



.....  
Gary Robinson  
Trustee

## Rotary Club of Canterbury Sunrise Trust Fund

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements 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 application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 3 February 2025 and signed on its behalf by:



.....  
Mr Jarle Stephen Ronald Tatt  
Trustee



.....  
Gary Robinson  
Trustee

## Rotary Club of Canterbury Sunrise Trust Fund

### Independent Examiner's Report to the trustees of Rotary Club of Canterbury Sunrise Trust Fund

I report to the trustees on my examination of the accounts of Rotary Club of Canterbury Sunrise Trust Fund for the year ended 30 June 2024.

#### Responsibilities and basis of report

As the charity trustees of Rotary Club of Canterbury Sunrise Trust Fund you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rotary Club of Canterbury Sunrise Trust Fund as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
Mark Batchelor  
Chartered Accountant  
ICAEW

The New Barn  
Mill Lane  
Eastry  
Sandwich  
Kent  
CT13 0JW

4 February 2025

## Rotary Club of Canterbury Sunrise Trust Fund

### Statement of Financial Activities for the Year Ended 30 June 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		7,512	62,549	70,061
Total income		<u>7,512</u>	<u>62,549</u>	<u>70,061</u>
<b>Expenditure on:</b>				
Raising funds		(2,062)	-	(2,062)
Charitable activities		(2,632)	(19,167)	(21,799)
Total expenditure		<u>(4,694)</u>	<u>(19,167)</u>	<u>(23,861)</u>
Net income		2,818	43,382	46,200
Gross transfers between funds		(3,162)	3,162	-
Net movement in funds		(344)	46,544	46,200
<b>Reconciliation of funds</b>				
Total funds brought forward		1,024	4,988	6,012
Total funds carried forward	6	<u>680</u>	<u>51,532</u>	<u>52,212</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		2,669	11,054	13,723
Total income		<u>2,669</u>	<u>11,054</u>	<u>13,723</u>
<b>Expenditure on:</b>				
Raising funds		-	(3,115)	(3,115)
Charitable activities		(2,708)	(3,847)	(6,555)
Total expenditure		<u>(2,708)</u>	<u>(6,962)</u>	<u>(9,670)</u>
Net (expenditure)/income		(39)	4,092	4,053
Net movement in funds		(39)	4,092	4,053
<b>Reconciliation of funds</b>				
Total funds brought forward		1,064	896	1,960
Total funds carried forward	6	<u>1,025</u>	<u>4,988</u>	<u>6,013</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 6.

**Rotary Club of Canterbury Sunrise Trust Fund**

**(Registration number: 1125712)**  
**Balance Sheet as at 30 June 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand	4	52,212	6,176
<b>Creditors: Amounts falling due within one year</b>	5	<u>-</u>	<u>(163)</u>
<b>Net assets</b>		<u>52,212</u>	<u>6,013</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		51,532	4,988
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>680</u>	<u>1,025</u>
<b>Total funds</b>	6	<u>52,212</u>	<u>6,013</u>

The financial statements on pages 5 to 9 were approved by the trustees, and authorised for issue on 3 February 2025 and signed on their behalf by:



.....  
 Mr Jarle Stephen Ronald Tatt  
 Trustee



.....  
 Gary Robinson  
 Trustee

## Rotary Club of Canterbury Sunrise Trust Fund

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Rotary Club of Canterbury Sunrise Trust Fund meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Rotary Club of Canterbury Sunrise Trust Fund

### Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

#### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations from individuals	7,512	26,204	33,716
Grants, including capital grants;			
Grants from other charities	-	36,345	36,345
<b>Total for 2024</b>	<b>7,512</b>	<b>62,549</b>	<b>70,061</b>
<b>Total for 2023</b>	<b>2,669</b>	<b>11,054</b>	<b>13,723</b>

## Rotary Club of Canterbury Sunrise Trust Fund

### Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

#### 3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 4 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>52,212</u>	<u>6,176</u>

#### 5 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>-</u>	<u>163</u>

#### 6 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>					
General	1,024	7,512	(4,694)	(3,162)	680
<b>Restricted funds</b>	<u>4,988</u>	<u>62,549</u>	<u>(19,167)</u>	<u>3,162</u>	<u>51,532</u>
<b>Total funds</b>	<u>6,012</u>	<u>70,061</u>	<u>(23,861)</u>	<u>-</u>	<u>52,212</u>
	<b>Balance at 1 July 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 30 June 2023 £</b>
<b>Unrestricted funds</b>					
General	1,064	2,669	(2,708)		1,025
<b>Restricted funds</b>	<u>896</u>	<u>11,054</u>	<u>(6,962)</u>		<u>4,988</u>
<b>Total funds</b>	<u>1,960</u>	<u>13,723</u>	<u>(9,670)</u>		<u>6,013</u>

