

REGISTERED CHARITY NO. 1181933

DARTMOUTH ROTARY CLUB TRUST FUND

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2022

DARTMOUTH ROTARY CLUB TRUST FUND

CONTENTS OF THE ANNUAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

	Page
Annual report of the trustees	1- 3
Independent examiners report	4
Statement of financial activities	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	8-12

DARTMOUTH ROTARY CLUB TRUST FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 30TH JUNE 2022

The Trustees present their report and financial statements for Dartmouth Rotary Club Trust Fund (the Trust) for the year ended 30th June 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019)

Establishment and objects

The Trust is established as a registered charity under Charity Number 1181933.

Its objects are to or for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object as the Dartmouth Rotary Club shall in duly constituted meeting from time to time direct.

To achieve its aims, the Trust raises funds to support local and international charities and charitable projects and to support local individuals where needed.

Throughout the period, the Trustees have complied with their duty to have due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. There are three key principles by which the Dartmouth Rotary Club (the "Club") assesses public benefit:

- there must be an identifiable benefit from the support to be provided before fundraising commences and before the funds are transferred to the beneficiary or project.
- the benefit must be to an individual, a section of the public or the public at large (locally or elsewhere)
- the benefit must be delivered directly to the beneficiary or through a recognised body which is organised to deliver the benefit

Structure, governance and management

The trustees during the period were:

Martin Judd appointed 30th June 2019
Richard Blake appointed 30th June 2019
Peter Adolphus appointed 30th June 2019
Alan Depledge appointed 11th June 2020
Mary Burden appointed 11th June 2020

DARTMOUTH ROTARY CLUB TRUST FUND

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30TH JUNE 2022

The address for correspondence for the Trust is:

P K Adolphus
Warfleet Lodge
Warfleet
Dartmouth
Devon TQ6 9BZ

The Trust was established by a declaration of trust dated 6th December 2018. The trustees are appointed by the membership of the Club from its membership. All of the trustees are members of the Club and the Trust employs no staff. Trustees and members of the Club give their time voluntarily and receive no remuneration or other benefits. All of the funds raised were raised through donations or fundraising activities undertaken by members of the Club.

Advisers

The Trust's bank is NatWest Bank plc in Paignton Devon. Mr Craig Rowland acts as an independent examiner under the Charities Act.

Review of developments, activities and finances

During the year the Trust has been able to support a number of projects, small and large, local and international. The geographical areas covered by these projects include:

- Devon and the South West (Children's Hospice South West, Dartmouth Academy, Dartmouth Green Partnership, Dartmouth Swimming Pool, Devon Air Ambulance, Dartmouth Guides, Ricky Grant Cool Caps Torquay, Dartmouth Sea Cadets, Slapton Ley Project, Townstal Community Centre)
- UK (by direct support to Physionet, RFUK End Polio Now)
- Ukraine, Africa, India, Latin America (by direct support to Shelterbox Ukraine Appeal, DEC Ukraine Appeal, Aquabox, Mercy Ships)

Note 5 on page 10 of these financial statements gives a detailed description of grants and donations made during the period. A total of £22,930 was distributed and of this amount £8,255 went to local organisations and projects.

As well as the provision of funds, through its activities the Trust has sought to raise awareness among the local population of issues being supported by the Trust (such as hardship and later life care in Dartmouth).

During the year the Trust has been responsible for the raising of in excess of £15,000 towards the Ukrainian Appeal from street collections and generous contributors.

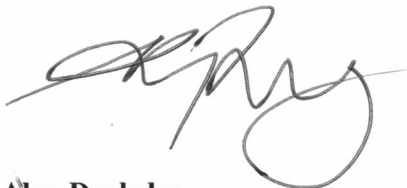
**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022**

The statutory financial statements of the Trust are attached. They comprise a Statement of Financial Activities, setting out the income and expenditure for the period. The financial statements conclude with a Balance Sheet summarising the Trust's financial position, the accounting policies and notes to the accounts.

Financial review

The Trust's finances are in a reasonably strong position at the year end. A Summer Fete was held in early August 2022 and raised nearly £2,400 net and the Charity Draw has raised net funds of £2,833. The effects of Covid are still with us and resulted in the cancellation of our Beer Festival in February 2022 and a Golf Day in the Summer of 2022. Both these events are planned for 2023 together with a Casino Night to be held in the Autumn of 2022.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'Alan Depledge', with a large circular flourish at the end.

**Alan Depledge
Trustee**

DARTMOUTH ROTARY CLUB TRUST FUND

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 30TH JUNE 2022

Independent examiner's report to the trustees of Dartmouth Rotary Club Trust Fund.

I report to the trustees on my examination of the accounts of Dartmouth Rotary Club Trust Fund (the Trust) for the year ended 30th June 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records;
or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Craig Rowland

Date: 03/10/22.

DARTMOUTH ROTARY CLUB TRUST FUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2022**

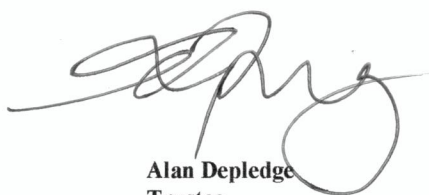
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2021
		2022 £	2022 £	2022 £	£
Incoming Resources					
Major fund raisers	1	8,371	-	8,371	3,002
Other fund raisers	2	1,870	17,319	19,189	2,317
Donations received	3	722	800	1,522	1,697
Total Income		10,963	18,119	29,082	7,016
Resources Expended					
Major fund raisers	1	(3,544)	-	(3,544)	(960)
Other fund raisers	2	-	-	-	-
Grants and donations	4	(10,630)	(12,300)	(22,930)	(4,826)
Sundry	5	(293)	-	(293)	(158)
Total Resources Expended		(14,467)	(12,300)	(26,767)	(5,944)
Net Incoming Resources	6	(3,504)	5,819	2,315	1,072
Reconciliation of Funds					
Total Funds brought forward		7,109	-	7,109	6,037
Funds Adjustment in Year		(3,504)	5,819	2,315	1,072
Total Funds carried forward		3,605	5,819	9,424	7,109

The notes on pages 7 to 12 form part of these financial statements

DARTMOUTH ROTARY CLUB TRUST FUND**BALANCE SHEET
AS AT 30TH JUNE 2022**

Notes		2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		355		475
Current Assets					
Debtors	8		37		65
Cash at Bank			12,122		10,800
			<u>12,159</u>		<u>10,865</u>
Creditors :Amounts falling due within one year					
Sundry Creditors	9		3,090		4,231
			<u></u>		<u></u>
Net Current Assets			9,069		6,634
Net Assets			<u>9,424</u>		<u>7,109</u>
Represented By					
Capital Account					
Unrestricted Funds	10		3,605		7,109
Restricted Funds			5,819		-
			<u>9,424</u>		<u>7,109</u>

These financial statements were approved by the Trustees and authorised for issue
on and are signed on behalf of the Trustees by



Alan Depledge
Trustee



Peter Adolphus ACA
Trustee

The notes on pages 7 to 12 form part of these financial statements

DARTMOUTH ROTARY CLUB TRUST FUND

ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE 2022

Basis of financial statements

The financial statements have been prepared in accordance with applicable accounting standards and the current Statement of Recommended Practice (FRS102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

Funds

Unrestricted funds - are funds (including legacy funds) which can be used in accordance with the charitable objects, at the discretion of the members of the Club for ordinary purposes.

Restricted funds - are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when funds are raised for particular purposes, these can be way of donations or events and activities. Any balance unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted and restricted funds are as shown on the statement of Financial Activities.

Incoming Resources

Voluntary income - donations are recognised when received. Tax recoverable on Gift Aid donations is credited when the income is recognised.

Grants and legacies - to the Charity are accounted for as soon as the Charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Charity is reasonably certain.

Other ordinary income — Income from events and activities are accounted for gross.

Resources Expended

Grants - Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity.

Activities directly relating to the Charity - All other expenditure is generally recognised when it is incurred and is accounted for gross.

Financial instruments

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

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

DARTMOUTH ROTARY CLUB TRUST FUND

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022**

	Unrestricted Funds 2022			Restricted Funds 2022			Total Funds 2022
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
1 Major Fund Raisers							
Rotary Draw	5,593	2,760	2,833	-	-	-	2,833
Summer Fete	2,778	784	1,994	-	-	-	1,994
	<u>8,371</u>	<u>3,544</u>	<u>4,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,827</u>

	Unrestricted Funds 2021			Restricted Funds 2021			Total Funds 2021
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
Major Fund Raisers							
Rotary Draw	3,002	960	2,042	-	-	-	2,042
	<u>3,002</u>	<u>960</u>	<u>2,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,042</u>

	Unrestricted Funds 2022			Restricted Funds 2022			Total Funds 2022
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
2 Other Fund Raisers							
Ukraine Appeal	-	-	-	15,256	-	15,256	15,256
Shelterbox				45	-	45	45
Wishing Well Kingswear	633	-	633	-	-	-	633
Wishing Well Woodlands	137	-	137	-	-	-	137
Polio Coffee Mornings	-	-	-	680	-	680	680
Aquabox	-	-	-	50	-	50	50
Easy Funding	248	-	248	-	-	-	248
Amazon Europe Core	26	-	26	-	-	-	26
Riversbridge Tea	386	-	386	-	-	-	386
Gift Aid	440	-	440	1,288	-	1,288	1,728
	<u>1,870</u>	<u>-</u>	<u>1,870</u>	<u>17,319</u>	<u>-</u>	<u>17,319</u>	<u>19,189</u>

	Unrestricted Funds 2021			Restricted Funds 2021			Total Funds 2021
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
Other Fund Raisers							
Xmas Carols	129	-	129	-	-	-	129
Wishing Well Kingswear	359	-	359	-	-	-	359
Wishing Well Woodlands	63	-	63	-	-	-	63
Photography Competition	-	-	-	83	-	83	83
Xmas Party Collection	-	-	-	40	-	40	40
Easy Funding	183	-	183	-	-	-	183
Amazon Europe Core	14	-	14	-	-	-	14
Covid-19 Collection							
Club Members Donations	901	-	901	-	-	-	901
Gift Aid	545	-	545	-	-	-	545
	<u>2,194</u>	<u>-</u>	<u>2,194</u>	<u>123</u>	<u>-</u>	<u>123</u>	<u>2,317</u>

DARTMOUTH ROTARY CLUB TRUST FUND

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022**

	Unrestricted Funds 2022			Restricted Funds 2022			Total Funds 2022
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
3 Donations Received							
District Grant re Slapton Ley	-	-	-	800	-	800	800
Miscellaneous Donations	722	-	722	-	-	-	722
	<u>722</u>	<u>-</u>	<u>722</u>	<u>800</u>	<u>-</u>	<u>800</u>	<u>1,522</u>

	Unrestricted Funds 2021			Restricted Funds 2021			Total Funds 2021
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
Donations Received							
Miscellaneous Donations	1,697	-	1,697	-	-	-	1,697
	<u>1,697</u>	<u>-</u>	<u>1,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,697</u>

	Unrestricted Funds 2022			Restricted Funds 2022			Total Funds 2022
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
4 Grants and Donations							
Aquabox	-	(1,100)	(1,100)	-	(50)	(50)	(1,150)
Childrens Hospice SW	-	(1,000)	(1,000)	-	-	-	(1,000)
Crocus Corms 2021	-	(175)	(175)	-	-	-	(175)
Crocus Corms 2022	-	(195)	(195)	-	-	-	(195)
Dartmouth Academy	-	(100)	(100)	-	-	-	(100)
Dartmouth Green Partnership	-	(150)	(150)	-	-	-	(150)
Dartmouth Swimming Pool	-	(250)	(250)	-	-	-	(250)
Devon Air Ambulance	-	(1,000)	(1,000)	-	-	-	(1,000)
Ist Dartmouth Guides	-	(400)	(400)	-	-	-	(400)
Kids at Xmas	-	(380)	(380)	-	-	-	(380)
Lend with Care	-	(500)	(500)	-	-	-	(500)
Mersey Ships	-	(50)	(50)	-	-	-	(50)
RFUK End Polio Now	-	-	-	-	(650)	(650)	(650)
Ricky Grant Cool Caps	-	(2,000)	(2,000)	-	-	-	(2,000)
Sea Cadets/Scouts	-	(100)	(100)	-	-	-	(100)
Shelterbox	-	(1,155)	(1,155)	-	(45)	(45)	(1,200)
Slapton Ley	-	(800)	(800)	-	(800)	(800)	(1,600)
TOADS	-	(75)	(75)	-	-	-	(75)
Townstal Community Kitchen	-	(1,200)	(1,200)	-	-	-	(1,200)
Ukraine DEC	-	-	-	-	(1,200)	(1,200)	(1,200)
Ukraine Lorry	-	-	-	-	(3,500)	(3,500)	(3,500)
Ukraine Shelterbox	-	-	-	-	(3,000)	(3,000)	(3,000)
Ukraine Shelterbox re SLH	-	-	-	-	(3,055)	(3,055)	(3,055)
	<u>-</u>	<u>(10,630)</u>	<u>(10,630)</u>	<u>-</u>	<u>(12,300)</u>	<u>(12,300)</u>	<u>(22,930)</u>

DARTMOUTH ROTARY CLUB TRUST FUND

NOTES TO THE ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 30TH JUNE 2022**

4 Grants and Donations (continued)

				Restricted Funds 2021		Total Funds 2021
Grants and Donations						
Aquabox	-	250	(250)	-	-	(250)
Brain Tumour Research	-	50	(50)	-	-	(50)
Brixham Fishermen	-	150	(150)	-	-	(150)
Dartmouth Academy Computers	-	1,600	(1,600)	-	-	(1,600)
Dart Sailability	-	1,000	(1,000)	-	-	(1,000)
Devon Air Ambulance	-	500	(500)	-	-	(500)
District 1175 India Appeal	-	500	(500)	-	-	(500)
Food Bank	-	1,000	(1,000)	-	-	(1,000)
Xmas Party Collection	-	365	(365)	-	40	(405)
Kids Out UK	-	130	(130)	-	-	(130)
Mercy Ships	-	50	(50)	-	-	(50)
RFUK End Polio Now	-	197	(197)	-	83	(280)
RC Brixham Appeal	-	50	(50)	-	-	(50)
Shelterbox	-	200	(200)	-	-	(200)
Stoke Fleming Kitchen	-	250	(250)	-	-	(250)
Coronavirus ring fenced	-	-	-	-	(2,144)	2,144
TQ6 Partnership	-	500	(500)	-	-	(500)
Dartmouth Scrubs	-	55	(55)	-	-	(55)
Flavel Pantry	-	-	-	-	-	-
	-	6,847	(6,847)	-	(2,021)	(4,826)

				Unrestricted Funds 2022		Restricted Funds 2022		Total Funds 2022
	INCOME	EXPENDITURE	NET		INCOME	EXPENDITURE	NET	
5 Sundry Expenditure								
Billion Dollar Seed Challenge	-	(50)	(50)	-	-	-	-	(50)
Litter Pickers	-	(59)	(59)	-	-	-	-	(59)
Card Reader Costs	-	(22)	(22)	-	-	-	-	(22)
Sundry Costs Xmas Gas etc	-	(42)	(42)	-	-	-	-	(42)
Depreciation of Fixed Asset	-	(120)	(120)	-	-	-	-	(120)
	-	(293)	(293)	-	-	-	-	(293)

				Unrestricted Funds 2021		Restricted Funds 2021		Total Funds 2021
	INCOME	EXPENDITURE	NET		INCOME	EXPENDITURE	NET	
Sundry Expenditure								
Depreciation of Fixed Asset	-	158	(158)	-	-	-	-	(158)
	-	158	(158)	-	-	-	-	(158)

DARTMOUTH ROTARY CLUB TRUST FUND

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

	Unrestricted Funds 2022			Restricted Funds 2022			Total Funds 2022
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
6 Net Incoming Resources	10,963	(14,467)	(3,504)	18,119	(12,300)	5,819	2,315

	Unrestricted Funds 2021			Restricted Funds 2021			Total Funds 2021
	INCOME	EXPENDITURE	NET	INCOME	EXPENDITURE	NET	
Net Incoming Resources	6,893	7,965	(1,072)	123	(2,021)	2,144	1,072

7 Tangible Fixed Assets	2022 Public Address System £	2021 Public Address System £
Opening Balance	475	633
Addition during the Period	-	-
Depreciation for the Period	(120)	(158)
	355	475

The PA System is depreciated at the rate of 25% per annum on a reducing balance basis

8 Debtors	£	£
Gift Aid due on Donations received in the period	38	65
Money due on card sales made in the period	-	-
	38	65
9 Creditors	£	£
	-	-
Grant due to Dartmouth Young Carers	1,000	1,000
Advance payments on Rotary Draw	2,070	3,181
Prize Draw Prize not claimed	20	
	3,090	4,231

10 Analysis of Charitable Funds

Unrestricted Funds

	At 1 July 2021	Income	Expenditure	Funds Adjustment	At 30 June 2022
General Funds	7,109	10,963	(14,467)	-	3,605

	At 1 July 2020	Income	Expenditure	Funds Adjustment	At 30 June 2021
General Funds	3,857	6,893	(7,965)	4,324	7,109

DARTMOUTH ROTARY CLUB TRUST FUND

NOTES TO THE ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 30TH JUNE 2022**

10 Analysis of Charitable Funds (continued)

Restricted Funds	At 1 July 2021	Income	Expenditure	Funds Adjustment	At 30 June 2022
Knaresborough Rotary re Ukraine	-	6,500	(1,750)		4,750
Stoke Lodge Hotel re Ukraine	-	3,055	(3,055)		-
Dartmouth Rotary incl Gift Aid re Ukraine	-	6,989	(5,950)		1,039
Shelterbox	-	45	(45)		-
Aquabox	-	50	(50)		-
Polio Coffee Mornings	-	680	(650)		30
Slapton Ley	-	800	(800)		-
	-	18,119	(12,300)	-	5,819

	At 1 July 2020	Income	Expenditure	Funds Adjustment	At 30 June 2021
Rotary Club Members	2,180	123	2,021	(4,324)	-
	2,180	123	2,021	(4,324)	-

11 Related Party Transactions

At 30th June 2022 £nil was owed to Dartmouth Rotary Club (the Club). In the course of the period the Club paid expenses on behalf of the Trust and all of these were re-imbursed to the Club during the period. Any funds received by the Club and which were due to the Trust were transferred to the Trust during the period.