

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED  
ORGANISATION**  
*REGISTERED CHARITY NO.1200538*

**FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 30 SEPTEMBER 2022 TO 30 JUNE 2023**

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2023**

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**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE PERIOD FROM 30 SEPTEMBER 2022 TO 30 JUNE 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name:** Colchester Camulos Rotary Charitable Incorporated Organisation

**Charity Registered Number:** 1200538

**Address of Principal Office:** Grove Lodge, Highfield Drive, Colchester, CO3 3QA

**Trustees**

The Trustees who served during the period and up to the date of this report were:

Chair:

Colin Brodie (appointed 30 September 2022)

Martin Sulley

Charlotte Rutland

**Treasurer** Colin Brodie

**Bankers:** Metro Bank, High Street, Colchester

**STRUCTURE GOVERNANCE AND MANAGEMENT**

- a. **Governing Document**  
Constitution dated 30 September 2022.
- b. **Methods adopted for recruitment and appointment of Trustees**  
All members of the Colchester Camulos Rotary Club are considered whenever there is a vacancy for a Trustee.
- c. **Policies and Procedures adopted for the Induction and training of Trustees**  
New Trustees are briefed by the existing Trustees on the history and activities of the CIO. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the governing document and the latest accounts and minutes.
- d. **Organisational Structure of the Charity**  
The day to day administration of the Charity is carried out by the Treasurer who reports to the Trustees who meet as and when necessary.
- e. **Related Parties**  
Colchester Camulos Rotary Club.
- f. **Statement of Major Risks**  
Through the employment of professional advisers, the Trustees seek to ensure that all of the Charity's management and decision-making processes take full account of and comply with relevant legislation and regulatory controls.

## **COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

### **ANNUAL REPORT OF THE TRUSTEES** **FOR THE PERIOD FROM 30 SEPTEMBER 2022 TO 30 JUNE 2023 (CONTINUED)**

#### **OBJECTIVES AND ACTIVITIES**

The Objects of the CIO are: The relief of the poor and needy in Colchester and any other part of the United Kingdom or elsewhere in the world, or such other charitable purpose, as the members of the CIO shall in duly constituted meeting direct.

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

#### **Application of Income**

Following our objectives we have been active in our activities. We have instigated a rewilding project at Yarra Farm in Colchester, drawing donations and help from two of the other Rotary Clubs in Colchester, apart from an environmental benefit it is educational for four local schools with SEN students. We provided Christmas meal packages to 50 local families in need, identified for us by Homestart Colchester. Started sourcing bicycles and helmets for Ukrainian Evacuees that are housed in the Colchester area. Gave money to Rotary initiatives: End Polio Now, Rotary Foundation and Disaster relief for the victims of the earthquake in Turkey

#### **ACHIEVEMENTS AND PERFORMANCE**

We have been successful in attracting donations from local businesses for our projects, along with two successful days collecting at ASDA and Tesco, having a Santa Sleigh borrowed from Manningtree Rotary Club increased footfall and takings. We managed to increase the Christmas dinner packages to 50 families from 25 the previous year.

The Yarra rewilding project had a great start, with the four schools setting up bug hotels providing plenty of educational material for the students, there are further plans for this project. By securing donations we were able to help both local and international projects through Rotary International and for a small emerging charity has performed with great energy.

#### **FINANCIAL REVIEW**

The Charity's financial position is as set out in the attached accounts and is considered satisfactory.

#### **Reserves Policy**

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

#### **PLANS FOR FUTURE PERIODS**

We have plans to expand our rewilding project, creating a permanent path through the grassland, creating access for wheelchairs to a new shelter which we also have plans and the appropriate consent to construct. Installing bee hives for both the educational aspect and the honey gathered. We will continue our Christmas collections with assistance from Manningtree Rotary Club's Santa sleigh. A BBQ will hopefully raise funding with a planned project supplying water carriers to deprived families in Mongolia. We also wish to support Rotary charities including the Rotary Foundation charity and End Polio Now

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE PERIOD FROM 30 SEPTEMBER 2022 TO 30 JUNE 2023 (CONTINUED)**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**


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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view 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 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 and statements of recommended practice 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 operation.

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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

As far as the Trustees are aware, we have taken all the steps that we ought to have taken as Trustees to ensure there is no relevant audit information of which the charity's independent examiners are unaware.

  
 .....  
 (COLIN BRODIE)

CHAIR

12-7-24  
 .....

DATE

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD FROM 30 SEPTEMBER 2022 TO 30 JUNE 2023**

	<b><u>Notes</u></b>	<b><u>Unrestricted Funds</u></b>	<b><u>Restricted Funds</u></b>	<b><u>Total Funds</u></b>
		<b><u>£</u></b>	<b><u>(note 2)</u></b>	<b><u>£</u></b>
<b>Income and Endowments from:</b>				
Donations and Sponsorship	<b>3</b>	<b>536</b>	<b>6,573</b>	<b>7,109</b>
Income from Activities	<b>4</b>	<b>2,236</b>	<b>1,133</b>	<b>3,369</b>
<b>Total</b>		<b><u>2,772</u></b>	<b><u>7,706</u></b>	<b><u>10,478</u></b>
<b>Expenditure on:</b>				
Grants	<b>5</b>	<b>479</b>	<b>3,740</b>	<b>4,219</b>
Cost of Activities	<b>6</b>	<b>257</b>	<b>403</b>	<b>660</b>
<b>Total</b>		<b><u>736</u></b>	<b><u>4,143</u></b>	<b><u>4,879</u></b>
<b>Net Income/(Expenditure)</b>		<b><u>2,036</u></b>	<b><u>3,563</u></b>	<b><u>5,599</u></b>
<b>Transfers between Funds</b>		<b><u>(8)</u></b>	<b><u>8</u></b>	<b><u>-</u></b>
<b>Net Income/(Expenditure) after Transfers</b>		<b><u>2,028</u></b>	<b><u>3,571</u></b>	<b><u>5,599</u></b>
<b>Balances carried forward</b>		<b><u>2,028</u></b>	<b><u>3,571</u></b>	<b><u>5,599</u></b>

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION****BALANCE SHEET****AS AT 30 JUNE 2023**

	<u>Notes</u>	£	£
<b>CURRENT ASSETS</b>			
Cash at Bank and on Deposit	10	<u>5,765</u>	
		<u>5,765</u>	
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Creditors	11	<u>166</u>	
		<u>166</u>	
<b>NET CURRENT ASSETS</b>			<u>5,599</u>
<b>NET ASSETS</b>			<u>5,599</u>
<b>FUNDS</b>			
Unrestricted Funds	2		<u>2,028</u>
Restricted Funds	3		<u>3,571</u>
			<u>5,599</u>

These financial statements have been prepared in accordance with the Charity Statement of Recommended Practice (FRS102) and were approved by the Trustees on

and signed on their behalf by:

  
 COLIN BRODIE (CHAIR & TREASURER)

  
 MARTIN SULLEY



**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2023**

**1. ACCOUNTING POLICIES**

**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 except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

The financial statements are prepared in pound sterling (£) with the level of rounding being to the nearest pound.

**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.

*Income from Investments* - Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

*Gains and Losses on investments* - Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 30 June.

**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.

**Fixed Assets**

*Investments* - Investments are valued at market value at 30 June.

**Current Assets**

*Debtors and prepayments* - Amounts owing to the Charity at 30 June, including expenditure incurred in advance, is included under debtors and prepayments.

**Transfers between funds**

*Transfers between restricted and unrestricted funds* - are shown separately on the Statement of Financial Activities. Transfers between unrestricted and designated funds are disclosed in the notes to the accounts. The most common is when funds are set aside for particular purposes.



**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2023 (CONTINUED)**

**2. RESTRICTED FUNDS**

	<b><u>Notes</u></b>	<b><u>Donate a Dinner</u></b>	<b><u>Yarra Rerwinding Project</u></b>	<b><u>Ukrainian Evacuee Support</u></b>	<b><u>End Polio Now</u></b>	<b><u>Total Funds</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>						
Donations	<b>3</b>	<b>2,273</b>	<b>2,300</b>	<b>2,000</b>	<b>-</b>	<b>6,573</b>
Income from activities	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,133</b>	<b>1,133</b>
<b>Total</b>		<b>2,273</b>	<b>2,300</b>	<b>2,000</b>	<b>1,133</b>	<b>7,706</b>
<b>Expenditure on:</b>						
Grants & Donations	<b>5</b>	<b>2,281</b>	<b>450</b>	<b>278</b>	<b>730</b>	<b>3,740</b>
Cost of activities	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>403</b>	<b>403</b>
<b>Total</b>		<b>2,281</b>	<b>450</b>	<b>279</b>	<b>1,133</b>	<b>4,143</b>
<b>Net Income/(Expenditure)</b>		<b>(8)</b>	<b>1,850</b>	<b>1,721</b>	<b>-</b>	<b>3,563</b>
<b>Transfers between Funds</b>						
General Fund		<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>Net Income/(Expenditure) after Transfers</b>		<b>-</b>	<b>1,850</b>	<b>1,721</b>	<b>-</b>	<b>3,571</b>
<b>Balances carried forward</b>		<b>-</b>	<b>1,850</b>	<b>1,721</b>	<b>-</b>	<b>3,571</b>

**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2023 (CONTINUED)**

<b>3. DONATIONS</b>	£	£
<b>Unrestricted Funds</b>		
Donations transferred from Club account	279	
Colin Brodie	260	
Gift Aid thereon	50	
Amazon Smile	5	
Sundry donations	2	
	<hr/>	<hr/>
		536
<b>Total</b>		<hr/>
		536
<b>Restricted Funds</b>		
Donate A Dinner		
Donations transferred from Club account	1,453	
Grant from Ellisons	500	
Tesco voucher	70	
C S Rutland	200	
Gift Aid thereon	50	
	<hr/>	<hr/>
		2,273
Yarra Rewilding Project		
Donations from other Rotary Clubs	800	
Grant from Ellisons	500	
Footpath Charity Grant	500	
Yarra Services Grant	500	
	<hr/>	<hr/>
		2,300
Ukrainian Evacuee Support		
RIBI Disaster Response Grant		2,000
		<hr/>
<b>Total</b>		<hr/>
		6,573
		<hr/>
		7,109
		<hr/>
<b>4. INCOME FROM ACTIVITIES</b>		
<b>Unrestricted Funds</b>		
Christmas collections	1,842	
Gift Aid thereon	394	
	<hr/>	<hr/>
		2,236
<b>Total</b>		<hr/>
		2,236
<b>Restricted Funds</b>		
End Polio Now		
Race Night		1,133
		<hr/>
<b>Total</b>		<hr/>
		1,133
		<hr/>
		3,369
		<hr/>
<b>5. GRANTS</b>		
<b>Unrestricted Funds</b>		
Rotary Foundation	200	
Disaster Aid Turkey	279	
	<hr/>	<hr/>
		479
<b>Total</b>		<hr/>
		479
<b>Restricted Funds</b>		
Donate A Dinner		
Food and Christmas presents donated		2,281
Yarra Rewilding Project		
Materials Purchased		450
Ukrainian Evacuee Support		
Helmets purchased		279
End Polio Now		
RIBI Polio fund		730
		<hr/>
<b>Total</b>		<hr/>
		3,740
		<hr/>
		4,219
		<hr/>

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION****NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 30 JUNE 2023 (CONTINUED)**

	£	£
<b>6. COST OF ACTIVITIES</b>		
<b>Unrestricted Funds</b>		
Christmas Collection expenses	100	
General fundraising expenses	157	
<b>Total</b>		<u>257</u>
<b>Restricted Funds</b>		
End Polio Now		
Race Night expenses		403
<b>Total</b>		<u>403</u>
		<u>660</u>
<b>7. CASH AT BANK AND ON DEPOSIT</b>		
Metro account		<u>5,765</u>
<b>8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Other creditors		<u>166</u>
<b>9. TRUSTEES EXPENSES &amp; REMUNERATION</b>		
Trustees received no remuneration or reimbursed expenses for the period ended 30 June 2023.		
<b>10. RELATED PARTY TRANSACTIONS</b>		
The Trust is related to the Colchester Camulos Rotary Club in that the Trustees are required to apply both the capital and income of the Trust as the Club shall in duly constituted meeting from time to time direct.		
Monies are occasionally received or paid by the Club on behalf of the CIO, the movements in the year being as follows:		
Movement in year		-
Balance at end of year		-