

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED
ORGANISATION
REGISTERED CHARITY NO.1200536

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

**ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Colchester Camulos Rotary Charitable Incorporated Organisation

Charity Registered Number: 1200536

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 YEAR ENDED 30 JUNE 2024 (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

By observing our objectives, we have we have continued with some of the projects started in our first year and added to them. The Yarra farm rewilding project is expanding drawing in help from a third local Rotary Club, Funding generated during the year has been spent on an observation shelter, bee keeping equipment and a path through the site to the shelter. Following the success of the Christmas meal packages, we provided another 50 that were distributes to needy families in the Area with the help of HomeStart Colchester. We completed the project to supply bicycles to the Ukrainian evacuees and gained another grant to help by giving electronic tablets to those pupils to help in their school studies. We funded a project in Mongolia to assist families transport clean water to their homes. We also supported the Rotary initiative End Polio Now.

ACHIEVEMENTS AND PERFORMANCE

Following on from a successful start last year we continuing to receive support from local businesses and channel this support into the local community needs. Again, we held our Christmas collections outside ADSA and Tesco in Colchester, borrowing Manningtree's Santa Sleigh which again helped to increase footfall and takings. Some of the money raised went towards the Christmas Dinner Package's.

The Yarra Farm rewilding project is expanding after its initial launch and has become very popular with the four local schools with SEN children. By establishing a path this has enabled access for wheelchairs and the shelter to provide relief from the sun. The bees were active and looked to be producing a lot of honey.

Helping those in need internationally is also an objective of ours and after identifying a need in a remote village in Mongolia, with the people there living in severe poverty, households required a means of transporting fresh water to their accommodation, money was raised via a grant from Rotary Foundation and a fund-raising BBQ.

As well we provided electronic pads to Ukrainian evacuee school children and money donated to Kids Out to provide toy boxes.

To summarise, we have made good use of our contacts to secure funding and donations to help both local and international projects, the charity continues to perform 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

Continue with the rewilding project, harvesting the honey for sale with the proceeds going back into the maintenance of the site. Following the successful water transport scheme in Mongolia we have applied for a grant from the Rotary Foundation to provide educational assistance for students identified within the Mongolian village that we have already supported. We will continue to support HomeStart with the Christmas meals, increasing the numbers if required. Expand the Christmas collections to more sites and build our own Santa Sleigh removing the need to borrow one.

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024 (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

24-2-25

.....
 DATE

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

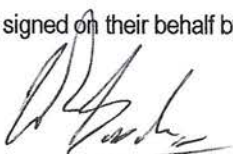
	<u>Notes</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u> (note 2)		<u>Total Funds</u>	
		<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
		£	£	£	£	£	£
Income and Endowments from:							
Donations and Sponsorship	3	608	536	5,349	6,573	5,957	7,109
Income from Activities	4	1,204	2,236	599	1,133	1,803	3,369
Total		<u>1,812</u>	<u>2,772</u>	<u>5,948</u>	<u>7,706</u>	<u>7,760</u>	<u>10,478</u>
Expenditure on:							
Grants	5	250	479	10,401	3,740	10,651	4,219
Cost of Activities	6	124	257	-	403	124	660
Total		<u>374</u>	<u>736</u>	<u>10,401</u>	<u>4,143</u>	<u>10,775</u>	<u>4,879</u>
Net Income/(Expenditure)		<u>1,438</u>	<u>2,036</u>	<u>(4,453)</u>	<u>3,563</u>	<u>(3,015)</u>	<u>5,599</u>
Transfers between Funds		<u>(1,491)</u>	<u>(8)</u>	<u>1,491</u>	<u>8</u>	<u>-</u>	<u>-</u>
Net Income/(Expenditure) after Transfers		<u>(53)</u>	<u>2,028</u>	<u>(2,962)</u>	<u>3,571</u>	<u>(3,015)</u>	<u>5,599</u>
Balances brought forward		<u>2,028</u>	<u>-</u>	<u>3,571</u>	<u>-</u>	<u>5,599</u>	<u>-</u>
Balances carried forward		<u>1,975</u>	<u>2,028</u>	<u>609</u>	<u>3,571</u>	<u>2,584</u>	<u>5,599</u>

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**BALANCE SHEET****AS AT 30 JUNE 2024**

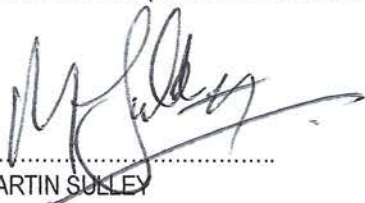
	<u>Notes</u>	<u>£</u>	<u>2024</u>	<u>£</u>	<u>2023</u>	<u>£</u>
CURRENT ASSETS						
Cash at Bank and on Deposit	10	<u>2,667</u>		<u>5,765</u>		
		<u>2,667</u>		<u>5,765</u>		
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						
Creditors	11	<u>83</u>		<u>166</u>		
		<u>83</u>		<u>166</u>		
NET CURRENT ASSETS			<u>2,584</u>			<u>5,599</u>
NET ASSETS			<u>2,584</u>			<u>5,599</u>
FUNDS						
Unrestricted Funds	2		<u>1,975</u>			<u>2,028</u>
Restricted Funds	3		<u>609</u>			<u>3,571</u>
			<u>2,584</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 YEAR ENDED 30 JUNE 2024

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 YEAR ENDED 30 JUNE 2024 (CONTINUED)**

2. RESTRICTED FUNDS

Notes	Donate a Dinner		Yarra Rewilding Project		Ukrainian Evacuee Support		End Polio Now		Mongolian Water Project		Total Funds	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£	£	£	£	£
Income and Endowments from:												
Donations	1,548	2,273	2,301	2,300	500	2,000	-	-	1,000	-	5,349	6,573
Income from activities	-	-	-	-	-	-	-	1,133	599	-	599	1,133
Total	1,548	2,273	2,301	2,300	500	2,000	-	1,133	1,599	-	5,948	7,706
Expenditure on:												
Grants & Donations	1,364	2,281	4,641	450	1,796	278	600	730	2,000	-	10,401	3,740
Cost of activities	-	-	-	-	-	-	-	403	-	-	-	403
Total	1,364	2,281	4,641	450	1,796	279	600	1,133	2,000	-	10,401	4,143
Net Income/(Expenditure)	184	(8)	(2,340)	1,850	(1,296)	1,721	(600)	-	(401)	-	(4,453)	3,563
Transfers between Funds												
General Fund	-	8	490	-	-	-	600	-	401	-	1,491	8
Net Income/(Expenditure) after Transfers	184	-	(1,850)	1,850	(1,296)	1,721	-	-	-	-	(2,962)	3,571
Balances brought forward	-	-	1,850	-	1,721	-	-	-	-	-	3,571	-
Balances carried forward	184	-	-	1,850	425	1,721	-	-	-	-	609	3,571

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
3. DONATIONS				
Unrestricted Funds				
Unrestricted donations	501		-	
Gift aid thereon	107		-	
Donations transferred from Club account	-		279	
Colin Brodie	-		200	
Gift Aid thereon	-		50	
Amazon Smile	-		5	
Sundry donations	-		2	
	<u>608</u>		<u>536</u>	
Total		<u>608</u>		<u>536</u>
Restricted Funds				
Donate A Dinner				
Colchester Charity	250		-	
Palmer & Partners	500		-	
Just Giving	298		-	
Grant from Ellisons	500		500	
Donations transferred from Club account	-		1,453	
Tesco voucher	-		70	
C S Rutland	-		200	
Gift Aid thereon	-		50	
		<u>1,548</u>		<u>2,273</u>
Yarra Rewilding Project				
Donations from other Rotary Clubs	250		800	
District Grant	1,500		-	
Palmer & Partners	500		-	
Other Donations	51		-	
Grant from Ellisons	-		500	
Footpath Charity Grant	-		500	
Yarra Services Grant	-		500	
		<u>2,301</u>		<u>2,300</u>
Ukrainian Evacuee Support				
District Grant	500		-	
RIBI Disaster Response Grant	-		2,000	
		<u>500</u>		<u>2,000</u>
Mongolian Water Project				
District Grant		<u>1,000</u>		
Total		<u>5,349</u>		<u>6,573</u>
		<u>5,957</u>		<u>7,109</u>
4. INCOME FROM ACTIVITIES				
Unrestricted Funds				
Christmas collections	964		1,842	
Gift Aid thereon	240		394	
		<u>1,204</u>		<u>2,236</u>
Total		<u>1,204</u>		<u>2,236</u>
Restricted Funds				
Mongolian Water Project				
Barbecue		599		-
End Polio Now				
Race Night		-		1,133
Total		<u>599</u>		<u>1,133</u>
		<u>1,803</u>		<u>3,369</u>

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
5. GRANTS				
Unrestricted Funds				
Kids Out – toy boxes	100		-	
Manningtree RC sleigh	100		-	
Archaeological Trust	50		-	
Rotary Foundation	-		200	
Disaster Aid Turkey	-		279	
	<u>250</u>		<u>479</u>	
Total	<u>250</u>		<u>479</u>	
Restricted Funds				
Donate A Dinner				
Food and Christmas presents donated		1,364		2,281
Yarra Rewilding Project				
Planning costs & advice	570		-	
Shed	1,995		-	
Aggregate	908		-	
Beehives	350		-	
Materials Purchased & other costs	818		450	
		<u>4,641</u>		450
Ukrainian Evacuee Support				
Bikes & Equipment purchased		1,796		279
End Polio Now				
RIBI Polio fund		600		730
Mongolian Water Project				
Donation paid		2,000		-
		<u>10,401</u>		<u>3,740</u>
Total		<u>10,651</u>		<u>4,219</u>
6. COST OF ACTIVITIES				
Unrestricted Funds				
Christmas Collection expenses	-		100	
General fundraising expenses	124		157	
Total		<u>124</u>		<u>257</u>
Restricted Funds				
End Polio Now				
Race Night expenses		-		403
Total		<u>-</u>		<u>403</u>
		<u>124</u>		<u>660</u>

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE ACCOUNTS**
FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

	<u>2024</u> £	<u>2023</u> £
7. CASH AT BANK AND ON DEPOSIT		
Metro account	<u>2,667</u>	<u>5,765</u>
8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other creditors	<u>83</u>	<u>166</u>
9. TRUSTEES EXPENSES & REMUNERATION		
Trustees received no remuneration or reimbursed expenses for the year ended 30 June 2024 or the period ended 30 June 2023.		
10. RELATED PARTY TRANSACTIONS		
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.		