

**COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED
ORGANISATION**
REGISTERED CHARITY NO.1200536

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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 2025 (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

After the success of our water containers to Mongolian families last year we decided to continue our work in Mongolia. We agreed to fund further education for disadvantaged students in the village that we supported last year. £2,000 was sent to Mongolia, £1,000 from our funds and £1,000 grant from Rotary Foundation. £500 was donated to the Rotary Charity End Polio Now which has the ambition of eradicating Polio from the world. £425 was spent on securing electronic Tablets for Ukrainian school children living in Colchester. £500 was given to the Anti Loo-Roll Brigade for their work with SEN Children over Christmas. £500 was also given to Coates4Kids providing children from low-income homes in Colchester with new warm coats for winter. Money was allocated to provide 57 Christmas Dinner food packages, continuing our work with HomeStart. £500 was given to Greenpath ventures to create raised beds for their new allotments at Yarra Farm. £400 was donated to Colchester Toy Library to replace broken toys push chairs etc. Finally, £750 was donated to Essex and Herts Air Ambulance from the proceeds of a Quiz Night.

ACHIEVEMENTS AND PERFORMANCE

Building on the success of our first two years we continued and expanded our projects and helped new causes. We joined forces with Colchester Forum Rotary Club for the Garden Party where even with horrendous weather we managed to raise £1000 so that each Club could donate £500 to Post Polio Now.

Our links with HomeStart continue and we supplied Christmas dinner food packs for 67 families, Santa for their Christmas party and Easter Eggs at Easter.

We supported a new charity to us (Coats4Kids) enabling 27 children at a local school get new coats for the winter.

We helped ALRB with their Santa grotto and Christmas parties for SEN children.

We managed to get a local company to make a flat pack Santa Sleigh along with two Reindeer. This was invaluable with our Christmas Collections. We also managed to collect at three supermarkets, Tesco, ASDA and ALDI.

We introduced Greenpath Ventures to Yarra Farm, a charity supporting people of all ages with SEN providing a safe space to grow fruit and vegetables.

Our bees were incredibly industrious, and we managed to raise over £800 from their efforts.

We also supported Colchester Toy Library and Kids Out Toy Box appeal.

Our final event of the year was a quiz night where we managed to raise £750 for Essex and Herts Air Ambulance. All in all a very fruitful year.

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

To carry on with our existing projects and continue to think of ways to help our local, national and International communities.

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025 (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

4-2-26

DATE

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	<u>Unrestricted Funds</u>		<u>Restricted Funds</u> (note 2)		<u>Total Funds</u>	
		<u>2025</u> £	<u>2024</u> £	<u>2025</u> £	<u>2024</u> £	<u>2025</u> £	<u>2024</u> £
Income and Endowments from:							
Donations and Sponsorship	3	857	608	2,221	5,349	3,078	5,957
Income from Activities	4	2,169	1,204	3,351	599	5,520	1,803
Total		<u>3,026</u>	<u>1,812</u>	<u>5,572</u>	<u>5,948</u>	<u>8,598</u>	<u>7,760</u>
Expenditure on:							
Grants	5	3,487	250	4,787	10,401	8,274	10,651
Cost of Activities	6	154	124	973	-	1,127	124
Total		<u>3,641</u>	<u>374</u>	<u>5,760</u>	<u>10,401</u>	<u>9,401</u>	<u>10,775</u>
Net Income/(Expenditure)		<u>(615)</u>	<u>1,438</u>	<u>(188)</u>	<u>(4,453)</u>	<u>(803)</u>	<u>(3,015)</u>
Transfers between Funds		<u>(848)</u>	<u>(1,491)</u>	<u>848</u>	<u>1,491</u>	<u>-</u>	<u>-</u>
Net Income/(Expenditure) after Transfers		<u>(1,463)</u>	<u>(53)</u>	<u>660</u>	<u>(2,962)</u>	<u>(803)</u>	<u>(3,015)</u>
Balances brought forward		<u>1,975</u>	<u>2,028</u>	<u>609</u>	<u>3,571</u>	<u>2,584</u>	<u>5,599</u>
Balances carried forward		<u>512</u>	<u>1,975</u>	<u>1,269</u>	<u>609</u>	<u>1,781</u>	<u>2,584</u>

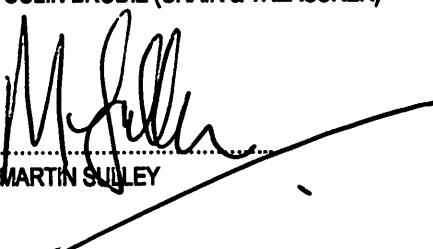
COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**BALANCE SHEET****AS AT 30 JUNE 2025**

		<u>2025</u>	<u>2023/4</u>
	<u>Notes</u>	£	£
CURRENT ASSETS			
Cash at Bank and on Deposit	7	1,771	2,667
Debtor	8	10	-
		<u>1,781</u>	<u>2,667</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	9	-	83
NET CURRENT ASSETS		<u>1,781</u>	<u>2,584</u>
NET ASSETS		<u>1,781</u>	<u>2,584</u>
FUNDS			
Unrestricted Funds	2	512	1,975
Restricted Funds		<u>1,269</u>	<u>609</u>
		<u>1,781</u>	<u>2,584</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 2025

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 CAMPUS ROTARY CHARITABLE INCORPORATED ORGANISATION

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

2. RESTRICTED FUNDS

Notes	Donate a Dinner	Yarra Rewilding Project	Ukrainian Evacuee Support	End Polio Now	Mongolian Winter Project	Honey Project	Total Funds	
	2025 £	2024 £	2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
Income and Endowments from:								
Donations	3	721	1,548	500	2,301	-	500	-
Income from activities	4	-	-	-	-	1,022	1,022	-
Total		721	1,548	500	2,301	-	500	1,022
Expenditure on:								
Grants & Donations	5	1,753	1,384	109	4,841	425	1,798	-
Cost of activities	6	-	-	-	-	-	-	374
Total		1,753	1,384	109	4,841	425	1,798	374
Net Income/(Expenditure)		(1,032)	184	391	(2,340)	(425)	(1,286)	648
Transfers between Funds								
General Fund		848	-	-	490	-	-	800
Net Income/(Expenditure) after Transfers		(184)	184	391	(1,850)	(425)	(1,286)	648
Balances brought forward		184	-	-	1,850	425	1,721	-
Balances carried forward		-	184	391	-	-	425	648

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
3. DONATIONS				
Unrestricted Funds				
Unrestricted donations	822		501	
Gift aid thereon	35		107	
		857		608
Total		857		608
Restricted Funds				
Donate A Dinner				
Colchester Charity	500		250	
Palmer & Partners	-		500	
Just Giving	96		298	
Other donations	100		-	
Gift aid thereon	25		-	
		721		1,548
Yarra Rewilding Project				
Donations from other Rotary Clubs	500		250	
District Grant	-		1,500	
Palmer & Partners	-		500	
Other Donations	-		51	
		500		2,301
Ukrainian Evacuee Support				
District Grant		-		500
Mongolian Water Project				
District Grant		1,000		1,000
Total		2,221		5,349
		3,078		5,957
4. INCOME FROM ACTIVITIES				
Unrestricted Funds				
Christmas collections	1,750		964	
Gift Aid thereon	419		240	
		2,169		1,204
Total		2,169		1,204
Restricted Funds				
Mongolian Water Project				
Barbecue		1,500		599
End Polio Now				
Quiz Night		1,022		-
Honey Project				
Honey sales		829		-
Total		3,351		599
		5,520		1,803

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
5. GRANTS				
Unrestricted Funds				
Rotary Foundation – End Polio Now	500		-	
Rotary Foundation	100		-	
Anti Loo Roll Brigade	500		-	
Coats 4 Kids	500		-	
Greenpath Ventures	500		-	
Charities Aid Foundation	400		-	
Easter Egg fir Homestart	63		-	
Ukrainian orphans	99		-	
Essex & Herts Air Ambulance	750		-	
Kids Out – toy boxes	50		100	
Manningtree RC sleigh	-		100	
Archaeological Trust	-		50	
Others	25		-	
		<u>3,487</u>		<u>250</u>
Total		<u>3,487</u>		<u>250</u>
Restricted Funds				
Donate A Dinner				
Food and Christmas presents donated		1,753		1,364
Yarra Rewilding Project				
Planning costs & advice	-		570	
Shed	-		1,995	
Aggregate	-		908	
Beehives	-		350	
Materials Purchased & other costs	109		818	
		109		4,641
Ukrainian Evacuee Support				
Bikes & Equipment purchased	-		1,796	
Tablets	425		-	
		425		1,796
End Polio Now				
RIBI Polio fund		-		600
Mongolian Water Project				
Donation paid		2,500		2,000
Total		<u>4,787</u>		<u>10,401</u>
		<u>8,274</u>		<u>10,651</u>

COLCHESTER CAMULOS ROTARY CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

	<u>2025</u> £	<u>2024</u> £
6. COST OF ACTIVITIES		
Unrestricted Funds		
General fundraising expenses	154	124
Total	<u>154</u>	<u>124</u>
Restricted Funds		
End Polio Now		
Quiz Night expenses	374	-
Honey Project		
Equipment etc	599	-
Total	<u>973</u>	<u>-</u>
	<u>1,127</u>	<u>124</u>
7. CASH AT BANK AND ON DEPOSIT		
Metro account	<u>1,771</u>	<u>2,667</u>
8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other creditors	<u>-</u>	<u>83</u>
9. DEBTORS		
Gift aid	<u>10</u>	<u>-</u>
10. TRUSTEES EXPENSES & REMUNERATION		
Trustees received no remuneration or reimbursed expenses for the year ended 30 June 2025 or the year ended 30 June 2024.		
11. RELATED PARTY TRANSACTIONS		
The Charitable Incorporated Organisation is related to the Colchester Camulos Rotary Club in that the Trustees are required to apply both the capital and income of the Organisation as the Club shall in duly constituted meeting from time to time direct.		