

Charity Commission  
Number - 200435

**ROTARY CLUB OF FARNHAM**  
**BENEVOLENT FUND**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
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**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

M. Atkinson, CMG, MBE  
R. Jude PhD  
I. C. Sargeant, FCA  
B. Thomas  
M.J.R. Nicholls BSc ACIB  
F.P. Whitlock BEng, MBA

**Charity Number**

200435

**Independent Examiner**

R. J. Smith, FCA,  
88A West Street,  
Farnham,  
Surrey,  
GU9 7EN.

**Bankers**

Lloyds Bank plc,  
174 Fleet Road,  
Fleet,  
GU51 4DD.

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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The trustees present their report and accounts for the year ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed of trust, applicable law and the requirements of the Statement of Recommended Practice and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Administrative Details of the Charity, its Trustees and Advisers**

The trustees throughout the year were M Atkinson CMG MBE, R Jude PhD, I C Sargeant FCA, B. Thomas, M J Nicholls ACIB BSc and F P Whitlock BEng MBA.

The charity does not have a principal office. Correspondence regarding the charity should be addressed to The Honorary Treasurer, Mr I. C. Sargeant, The Spinney, Farnham Road, Ewshot, Farnham, Surrey GU10 5AU.

There is no chief executive officer for the charity. The honorary treasurer is responsible for accounting for monies received and expended.

Details of the charity's bankers and of its independent examiner are set out on page 1. There are no solicitors or financial advisers appointed by the charity.

**Structure, Governance and Management**

The charity was established by a deed of trust which was signed on the 27 July 1961. Trustees are appointed by members of The Rotary Club of Farnham by resolution. It is a requirement for a trustee to be a member of the Rotary Club of Farnham. Being a small charity there are no written procedures for appointing trustees. Members would be sounded out regarding willingness to act as a trustee. When a person agreed to be a trustee this would be considered by the club council and recommended to members for approval by resolution. No other body can appoint a trustee.

Trustees may already be trustees of another charity and need no further training. The club has people who are trustees of another charity. Any guidance necessary for a new trustee to carry out his/her duties would be given by the existing trustees. The new trustee would be given a copy of "The Essential Trustee – What you need to know" published by The Charity Commission.

As the charity has no staff no decision making is delegated.

Trustees may be removed by resolution of the club for any reason which may appear to the club to be sufficient and without assigning any reason and whereupon the trustee so removed shall for the purpose of the exercise of the statutory power of appointing new trustees be deemed to be dead.

In the event of the club being dissolved or discontinued or of the club resolving to discontinue the Benevolent Fund the trustees shall hold the Benevolent Fund upon trust to transfer the same and for the augmentation of the charity fund of any other Rotary Club being a fund established solely for purposes which are charitable at law or to any charitable institution and/or pay and distribute or otherwise deal with the same to and for the benefit of such other charitable funds as the club shall direct.

Decisions on the amount and who should be given donations from the charity's fund are made by the members of The Rotary Club of Farnham by simple majority in a formal business meeting. Trustees sign the cheques or initiate bank transfers after approval.

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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The charity is affiliated with Rotary in GB and Ireland (RGI) and Rotary International, including The Rotary Foundation, which is an international charity supporting world wide schemes for the benefit of people in need.

The club may from time to time agree with The Rotary Club of Farnham Weyside to jointly raise funds for an agreed project objective and/or charity. It may also agree with another RGI Club or overseas club to achieve an agreed objective.

The trustees have not identified any major risks to which the charity could be exposed. The accounts of The Benevolent Fund are examined annually by an independent examiner. The bank account is separate from those of The Rotary Club of Farnham.

**Objectives and Activities**

The trustees may apply the income of The Benevolent Fund to or for the relief of persons financially distressed and to or for the benefit of such charitable institutions societies and objects as the club shall from time to time direct. Details of the achieved objectives for the year are set out below under the heading Achievements and Performance.

No financial objectives are set for the charity. There is no subsidiary undertaking of the charity.

The president of The Rotary Club of Farnham may nominate charities for fund raising during his/her term of office. Suggestions to award other grants are made by members of the club. This may be as a result of a request from a person for a specific objective. Agreed requests are submitted to the club Council, and if the Council agrees, put to the members and accepted or rejected by majority vote at a business meeting. After the collection dates have been booked with the local authority, decisions are made for the allocation of funds from street collections to charities by the club.

**Achievements and Performance**

During the 12 month period ended 30 June 2025, the Club has raised a gross amount of over £26,377 (versus £25,688 in the previous year) by fund-raising activities and voluntary donations from members. Over £13,000 has been distributed to 15 charitable causes. The cost of fundraising in the year rose from £7100, to £7,558.

The charities that were sent grants by the fund included Kids for Kids, Malawi Schools Trust, Helen Arkell Dyslexia Centre, End Polio Now, Rotary Foundation UK, and several local charities (see Note 3 in the accounts).

The amount of £5000 has been raised and is being held for transfer to the Cut Out Cancer appeal initiated amongst other local Rotary Clubs to assist the Royal Surrey County Hospital, awaiting confirmation of a RI grant.

The club also raised and is holding, at the date of the balance sheet, £2392 towards the global grant to be awarded towards the cost of extending and upgrading the Phyllis Tuckwell Hospice.

The club supported a Golf Day in September 2024 for the Phyllis Tuckwell Hospice and raised £1262 by holding a raffle and donating a prize to the auction (donations by participants were paid directly to the charity concerned and do not therefore appear in these accounts).

A Bridge Lunch was held during the year raising over £1200.

With the club raffle and auction during a Club Golf Day in June 2025 raising approximately £5300, total charitable donations made by the club during the year through the Rotary Club of Farnham Benevolent Fund were therefore in excess of £13,000 (PY £12,000). The trustees consider that, following the disruptive years of the pandemic and a fall in club membership, a recent increase in fund-raising is encouraging and should lead to an increase in charitable giving.

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Financial Review**

The accounts are set out on pages 7-9. The activities for generating funds are set out on page 9 of these accounts. Income is raised by members of The Rotary Club of Farnham and a few unpaid volunteers. Details of grants awarded are set out on page 9 of the accounts.

The revenues are used to meet the needs of whomever or whatever is deemed necessary by the members of The Rotary Club of Farnham and the trustees from time to time. There is no deficit in the fund. The charity is content with low bank balances in the knowledge that funds raised have been distributed in accordance with the wishes of the trustees, members of The Rotary Club of Farnham and in accordance with the trust deed.

The charity's policy is to hold sufficient reserves to ensure that it has enough resources to fund its activities.

The charity does not hold any investments or own any property. The charity has no employees.

**Plans for Future Periods**

Fund-raising events are continually under review. The club will continue to support the Phyllis Tuckwell Hospice with their Golf Day raffle and Christmas Street Collections will continue to take place.

In addition, the Club will carry on raising funds in various ways for the benefit of deserving causes locally and overseas.

**Funds Held as Custodian Trustee on Behalf of others**

Neither the charity nor its trustees act as custodian trustees.

Trustee.....*I. A. P. S. J.*.....

Dated.....*30 Nov 2025*.....

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Law applicable to charities in England and Wales requires Trustees to prepare accounts for each financial year which give a true and fair view of the Trust's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- 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 departures disclosed and explained in the accounts;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Trust and which enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF ROTARY CLUB OF FARNHAM BENEVOLENT FUND**

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I report to the trustees on my examination of the accounts of the above charity for the year ended 30 June 2025 set out on pages 7 to 9.

**Responsibilities and basis of report**

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

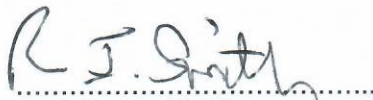
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



**R. J. Smith, F.C.A.**

88A West Street  
Farnham  
Surrey  
GU9 7EN

Dated: 31/10/25

**ROTARY CLUB OF FARNHAM**

**BENEVOLENT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30TH JUNE 2025**

	<b><u>Note</u></b>	<b><u>2025</u></b> £	<b><u>2024</u></b> £
<b><u>GENERAL FUND UNRESTRICTED BY DONORS</u></b>			
<b>INCOMING RESOURCES</b>			
<b>Charitable activities</b>			
Activities for generating funds	2	16,918	21,841
<b>Income and endowments</b>			
Donations and gifts from members and others		5,042	2,710
Grants received		2,652	-
Gift Aid		1,261	1,137
Bequest		504	-
<b>TOTAL INCOMING RESOURCES</b>		<b>26,377</b>	<b>25,688</b>
<b>RESOURCES EXPENDED</b>			
<b>Expenditure on raising funds</b>			
Staging fundraising events	2	7,558	7,100
<b>Expenditure on charitable activities</b>			
Charitable expenditure - Grants	3	13,107	10,881
<b>Other expenditure</b>			
Bank charges		8	16
<b>TOTAL RESOURCES EXPENDED</b>		<b>20,673</b>	<b>17,997</b>
<b>NET INCOMING RESOURCES</b>		<b>5,704</b>	<b>7,691</b>
<b><u>RECONCILIATION OF FUNDS</u></b>			
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>15,389</b>	<b>7,698</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£21,093</b>	<b>£15,389</b>

**ROTARY CLUB OF FARNHAM**

**BENEVOLENT FUND**

**BALANCE SHEET**


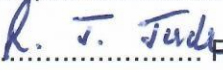




**AT 30TH JUNE 2025**

	<u>2025</u> £	<u>2024</u> £
<b><u>GENERAL FUND UNRESTRICTED BY DONORS</u></b>		
<b>CURRENT ASSETS</b>		
Stock of jigsaw puzzles	-	206
Balance on current account at bank	19,832	14,049
Income tax recoverable	1,261	1,134
<b>TOTAL CURRENT ASSETS</b>	<b>21,093</b>	<b>15,389</b>
<b>CURRENT LIABILITIES</b>		
Creditors	-	-
<b>NET CURRENT ASSETS</b>	<b>£21,093</b>	<b>£15,389</b>
<b><u>THE FUNDS OF THE CHARITY</u></b>		
Unrestricted income fund	21,093	15,389
<b><u>TOTAL CHARITY FUNDS</u></b>	<b>£21,093</b>	<b>£15,389</b>

**DECLARATION**

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under s144 of the Charities Act 2011.

The financial statements for the year ended 30th June 2025 are approved by the trustees.

	.....M. Atkinson	)	
	.....R. Jude	)	
	.....I. C. Sargeant	)	
	.....B. Thomas	)	
	.....M.J. Nicholls	)	
	.....E.P. Whitlock	)	Trustees

Dated.....30 Nov 2025.....

**ROTARY CLUB OF FARNHAM  
BENEVOLENT FUND  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation**

The financial statements are prepared under the historical cost convention.

The accounts have been prepared in accordance with the Charities SORP (FRS102) "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)" and with the Charities Act 2011.

**1.2 Accumulated funds**

Funds held by the Trust are all unrestricted funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

**2. ACTIVITIES FOR GENERATING FUNDS**

	£ <u>Income</u>	£ <u>Costs</u>	£ <u>Net income</u>
Golf day	11,816	6,516	5,300
Bridge	1,975	714	1,261
Special lunch	1,740	122	1,618
Street collections	1,387	-	1,387
Jigsaw puzzles	-	206	(206)
	<u>£16,918</u>	<u>£7,558</u>	<u>£9,360</u>

**3. GRANTS**

Kids for Kids	3,100
Helen Arkell Dyslexia	2,000
Brambleton Hall school lunches	1,000
Disability Challengers	1,000
Farnham Support Fund	1,000
RFUK	1,000
Talking Newspaper	806
End Polio Now	740
Kids Out	500
Ridgeway School	500
Hale Community Centre	475
Malawi Schools Trust	400
Phyllis Tuckwell golf day	300
Farnham in Bloom	250
Swift Box	36
	<u>£13,107</u>

