

**THE CHARITABLE AND BENEVOLENT FUND  
OF  
THE ROTARY CLUB OF LEWES  
Registered no. 253482**

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**STATEMENT OF ACCOUNTS  
FOR  
THE YEAR TO 30 JUNE 2024**

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**THE CHARITABLE AND BENEVOLENT FUND  
OF  
THE ROTARY CLUB OF LEWES**

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

The Trustees present their report together with the financial statements for the year ended 30 June 2024.

**Administrative Details**

Name	The Charitable and Benevolent Fund of the Rotary Club of Lewes
Charity Registration Number	253482
Address	27 The Marlinespike, Shoreham-by-Sea, BN43 5RD
Trustees for the Year	Peter B Boyse Fiona Kay Patrick M Newman Peter R Gartrell John C Osborne
Bankers	Lloyds Bank, Cliffe High Street, Lewes

**Structure, Governance, and Management**

The Charity is governed by a Trust Deed dated 14 July 1967 as amended by order of the Charity Commissioners dated 16 November 2004 and schedule of 27 January 2005

Trustees are elected annually by the members of the Rotary Club of Lewes

Decisions are made by the members of the Rotary Club of Lewes acting through the Trustees.

**Public Benefit**

The Charity provides public benefit by the provision of grants and donations to those considered to be worthy of support through disability, poverty, and general need. Due consideration has been given to the Public Benefit requirement under the Charities Act 2011.

**Objectives and Activities**

The principal objective of the Charity is to raise funds through events, donations, and deeds of covenant and to apply those funds for the relief of the poor and needy or such other charitable purpose as the members of the Rotary Club of Lewes shall in a duly constituted meeting direct.

Main activities during the year were the Christmas Collection, County Town Dinner, Centenary Dinner, Skittles tournament, and a Charity Golf Day.

The main planned activities for 2024/25 are a street collection at Christmas, a Skittles tournament, the Lewes County Town Dinner, and a Charity Golf Day

## Financial Review

The total income of the Charity in the year was £54611. Administrative and event costs totalled £23488 leaving a surplus of £31123. Charitable donations and grants made in the year totalled £34927. At the year end the Charity held £19255 of funds available for future charitable donations.

No reserves are held with all funds being available for distribution as required and agreed.

## Achievements and Performance

The Charity achieved the fundraising objectives for the year and received an individual donation which enabled the charity to make donations in accordance with the aims of the Charity.

## Statement of Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of its financial activities for that period. In preparing those financial statements the Trustees :-

- a. Select suitable accounting policies and then apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. State whether the policies adopted are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

This Report was approved by the Trustees on

5th December 2024



Peter B Boyse MBE

Chairman

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the financial statements of The Charitable and Benevolent Fund of The Rotary Club of Lewes (the charity) for the year ended 30 June 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

  
**Nicholas Rawson FCA**  
**TC Group**

One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

5<sup>th</sup> December 2024

**THE CHARITABLE AND BENEVOLENT FUND OF  
THE ROTARY CLUB OF LEWES**  
Registered No. 253482

**BALANCE SHEET AS AT 30 JUNE 2024**

	2024	2023
	£	£
<b>Current Assets</b>		
Debtors - Note 5	1564	1776
Cash at Bank – Charity Account	13161	25839
Skittles Account	7524	4987
	-----	-----
	22249	32602
 <b>Creditors</b>		
Amounts falling due within one year - Note 6	2994	9543
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Net Current Assets	19255	23059
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 <b>Capital and Reserves</b>		
Unrestricted Funds	19255	21623
Restricted Funds	-	1436
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	19255	23059
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The Accounts were approved by the Trustees on 5th December 2024 and signed on behalf of the Charity by the Chairman.



Chairman - Peter B Boyse MBE

**THE CHARITABLE AND BENEVOLENT FUND OF  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Incoming Resources</b>					
Donations, Fund Raising, & Covenants plus tax refund		5292	49319	54611	60808
Total Incoming Resources	3	5292	49319	54611	60808
<b>Resources Expended</b>					
Event costs & Admin	3	1296	22192	23488	10745
		3996	27127	31123	50063
Charitable Expenditure	4	5432	29495	34927	40138
Net Movement in Funds		(1436)	(2368)	(3804)	9925
Balances b/f 1 July 2023		1436	21623	23059	13134
Balances c/f 30 June 2024		-	19255	19255	23059



**THE CHARITABLE AND BENEVOLENT FUND OF  
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NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 30 JUNE 2024**

**Note 1. Accounting Policies**

- 1.1 Accounting convention  
The accounts have been prepared under the historical cost convention and in accordance with the Charities SORP effective 1 January 2019.
- 1.2 Income is credited to the statement of financial activities in the period in which it is receivable with the exception of donations and legacies which are accounted for on a receipts basis.
- 1.3 Expenditure is included on an accruals basis.
- 1.4 Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

**Note 2. Skittles**

	2024	2023
<b>Income</b>		
Entry Fees	4080	3810
Advertising and Lane Sponsors	2650	1850
Gate Income	1333	870
Donation from Bar	1000	1000
Donation from Food Stall	250	250
Sponsorship & Donations	100	150
Sale of Balls	220	300
	----- 9633	----- 8230
<b>Expenditure</b>		
Equipment and Repairs net of sales	-	1134
Prizes	180	180
Engraving	175	100
Medical Attendance	400	450
Miscellaneous	135	222
	----- 890	----- 2086
Excess of income over expenditure to note 3	----- 8743	----- 6144

**Note 3. Incoming Resources and Event & Administration Expenses****Restricted Funds**

	<b>Income</b>	<b>Expenses</b>	<b>Net</b>	<b>2023</b>
Golf Day	4022	1034	2988	3834
Centenary	1270	262	1008	1436
	5292	1296	3996	5270

**Unrestricted Funds**

	<b>Income</b>	<b>Expenses</b>	<b>Net</b>	<b>2023</b>
<b>Events</b>				
Golf Day	4022	1034	2988	1279
Tree of Goodwill	6515	175	6340	5061
County Town Dinner	15869	9639	6230	6866
Centenary Dinner	12955	10052	2903	-
Skittles (Note 2)	9633	890	8743	6144
Heads & Tails	60	-	60	158
Miscellaneous	-	402	(402)	-
	49054	22192	26862	19508
Donations Received	265	-	265	20285
Gift Aid	-	-	-	5000
<b>Total</b>	<b>49319</b>	<b>22192</b>	<b>27127</b>	<b>44793</b>



**Note 4 Charitable Donations****Restricted Funds**

St Peter & St James Hospice	1494
Lewes G C Captain's Charity	1494
Centenary Gift to Lewes Town	2444

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5432  
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**Unrestricted Funds**

Centenary Gift to Lewes Town	701	
Tree of Goodwill vouchers	3000	
Primary School Support	2500	
Food Banks	4000	
Lewes Citizens Advice	1500	
Shelterbox	1080	
Rotary Foundation	2000	
Lewes Castle (TOG Share)	831	
Lewes Barbican (TOG Share)	215	
Round Table (TOG Share)	475	
Friends of Lewes Victoria	435	Skittles Gate 2023
St Peter & St James Hospice	435	Skittles Gate 2023
Air Ambulance	1500	
Sussex Pathways	3500	
Bipolar	500	
Samaritans	500	
Riding for the Disabled	1000	
St Peter & St James Hospice	3000	
Lewes Open Door	299	
Lewes Scouts	500	
Ringmer Memory Café	500	
Action in Rural Sussex	250	
Ringmer Village Library	250	
Ringmer Village Hall	390	
Furniture Now	134	

----- 29495  
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**Note 5 Debtors**

Heads & Tails	14	
Sale of Skittles Balls	200	
Skittles Adverts	100	
Skittles Bar and Catering Franchise	1250	

----- 1564  
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**Note 6 Creditors**

Golf Day Entries received in advance	2340	
Skittles expenses	654	

----- 2994  
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