

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Contents of the Financial Statements for the year ended 30 June 2025

	Pages
Report to the Trustees	2/3
Report of the Independent Examiner	4
Balance Sheet	5
Statement of Financial Activities:	
Income and Expenditure Account - Fundraising	6
Good Causes Summaries - Restricted Funds	7
Good Causes Summaries - Unrestricted Funds	7/8
Notes to the Financial Statements	9

REPORT OF THE TRUSTEES

The Trustees present their annual report and the Financial Statements of the Trust for the year ended 30 June 2025.

TRUSTEES

The Trustees who served during the year were

Mr Richard Thornton Evans

Mr John Richard Thorogood

Charity Commission registered number: 257747

Office for Correspondence:

Unit 1, Tripes Business Park
Chelsfield Lane
Orpington
Kent
BR6 7RS

Bankers:

Nat West Bank PLC
87 High Street
Sidcup
Kent
DA14 6DL

Independent Examiner:

Mr Edward Ward FRICS
27 Clifford Avenue
Chislehurst
Kent
BR7 5DY

OBJECTS

The main objects of the Trust are to raise Charitable Funds, and to apply both capital, and the income thereof, to or for the relief of the poor and needy in the United Kingdom, and throughout the world, or such other Charitable purposes as the Club shall determine.

ADMINISTRATION AND POLICY

The Club in General Meeting may appoint a Trustee or new Trustees hereof but so that:

- (a) All Trustees shall be members of the Rotary Club of Chislehurst,
- (b) Any Trustee who ceases to be a member of the Club shall cease to be a Trustee.

(REPORT OF THE TRUSTEES CONTINUED)

FINANCIAL RESULTS AND ACTIVITIES

During the year the Trust undertook the following activities/projects:

Summer Fair, Fireworks Display, Christmas Collections, Christmas Market and other related fund-raising activities.

And made donations/grants to a range of charities and worthy causes, including:

Smile of Hope, Evelina Children's Hospital, Second Chance Animal Rescue, Bromley Youth Music Trust, RIBI, St Nicholas Church, Royal British Legion, Mottingham Residents Association, Mary's Meals, Trotman Youth Music Trust, Great Ormand Street Hospital, St. Edward's Foodbank, Shelter Box, Living Well, Ability Bow, 1st Chislehurst Guides, Havens Hospice, MNDA, Bromley Bright Beginning, RIBI Foundation, Child Aid Moldova, Elmstead FC, Friends of Chislehurst Recreation Ground, Chislehurst Commons, Red Hill School and smaller personal grants.

RESERVE POLICY

The reserves represent the unrestricted and restricted funds of the charity. Activities are held to raise monies for local and international projects and commitments are only entered into when the funds have been received. The charity does not need to hold large amounts of reserves but the use of the capital in two of the restricted funds, representing a large proportion of the year-end balances, and is regarded by the Trustees as not for day-to-day expenditure.

INVESTMENT POWERS

Under the Trust Deed dated 11 November 1968 the charity has the power to make any Investments that the Trustees see fit.

RISK MANAGEMENT

The major risks, to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems established to mitigate these risks.

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

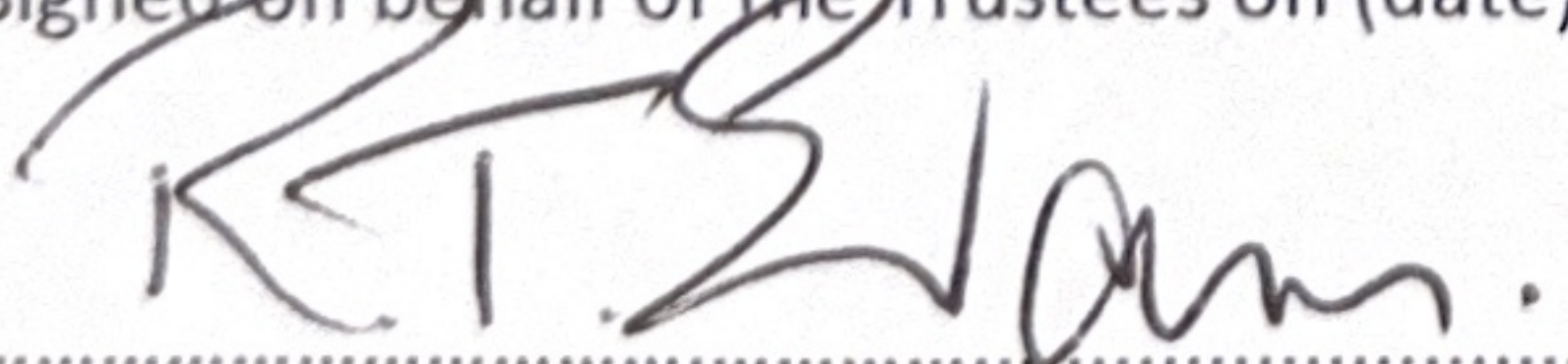
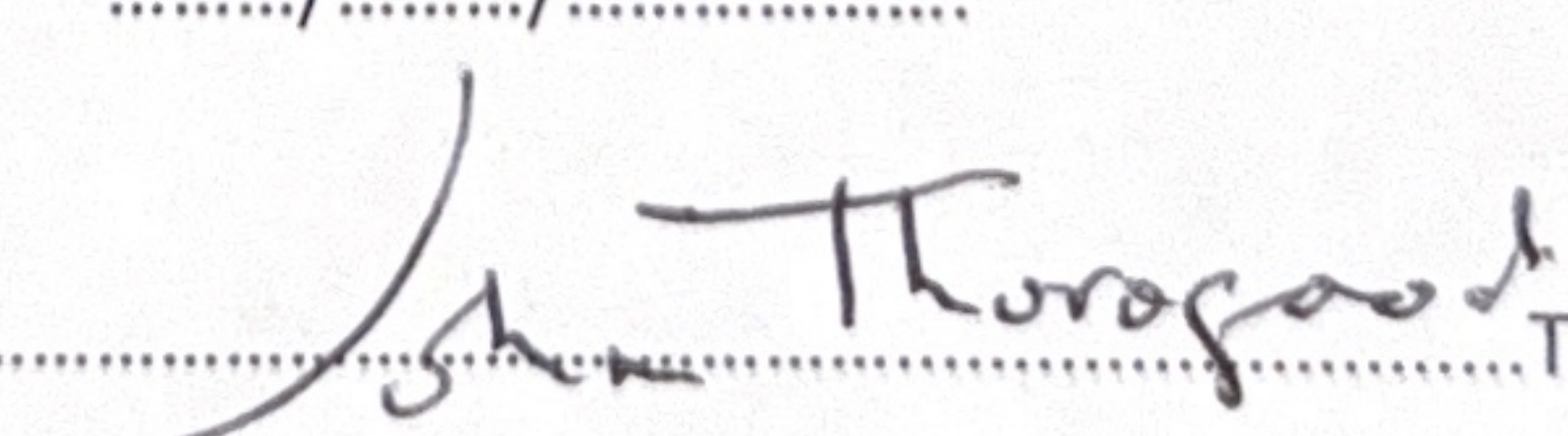
The Trustees are required to prepare Annual Financial Statements and in preparing these Financial Statements, the Trustees are required to: -

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent, and to
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Trust will continue.

The Trustees are responsible for keeping adequate accounting records. 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.

Signed on behalf of the Trustees on (date)

...../...../.....

.....Trustee .....Trustee

THE REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF ROTARY CLUB OF CHISLEHURST BENEVOLENT FUND

I report on the Financial Statements for the Trust for the year ended 30 June 2025, which are set out on pages 5 to 9.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the
- Charity Commission (under section 43(7)(b) of the 1993 Act), and to
- state whether matters have come to my attention.

Basis of Independent Examiner's Report

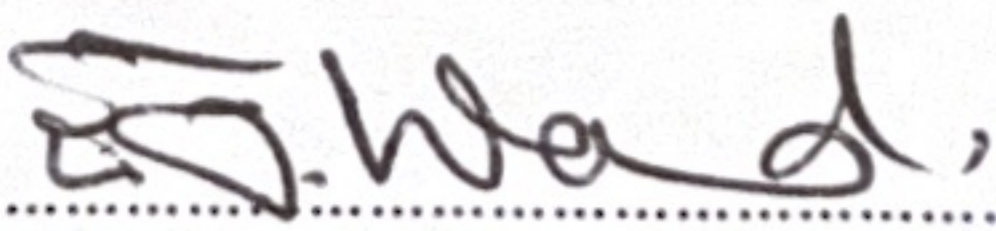
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Statement of the Independent Examiner

In connection with my examination, no matter has come to my attention,

- 1) which gives me reasonable cause to believe that in any material respect the following requirements have not been met:
 - to keep accounting records in accordance with section 41 of the 1993 Act, and
 - to prepare Financial Statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act.or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Signed by Mr Edward Ward on (date)/...../.....


..... Independent Examiner

THE ROTARY CLUB OF CHISLEHURST BENEVOLENT FUND

BALANCE SHEET - AS AT 30 JUNE

Restricted Funds	2025	2024
Lund & Warwick Fund	£548.20	£548.20
Foundation	£1,283.26	£35.00
Restricted Funds Total	£1,831.46	£583.20
Unrestricted Funds		
Local Charities/Community	£822.31	£19,030.85
International Charities	£264.49	£9,091.20
Fireworks	£17,031.45	£0.00
Christmas Collection	£7,086.48	£0.00
Summer Fair	£10,716.07	£378.57
Christmas Market	£412.54	£127.82
Sierra Leone Project	0.00	£2,853.05
SatGroup Charity Fund	-£483.27	£5,009.49
Global Grant fund	£10,584.44	£38,450.36
Ukraine Fund	£9.76	£9.76
President's Charities	£2.37	£800.00
Awaiting Allocation	£3,431.67	£850.00
Unrestricted Funds Total	£49,879.31	£76,601.10
Total Charitable Funds	£51,709.77	£77,184.30
Represented by:	Account	
NatWest Benevolent Fund	22095640	£26,126.53
Barclays Business Premium Direct	53656675	£25,583.24
Less Outstanding Cheques		£0.00
Net Funds	£51,709.77	£77,184.30

THE ROTARY CLUB OF CHISLEHURST BENEVOLENT FUND

INCOME & EXPENDITURE ACCOUNT - YEAR ENDED 30 JUNE

FUNDRAISING

FIREWORKS

2025

2024

Balance Brought Forward	£0.00	£0.00
Ticket Sales	£38,150.21	
Stallholders	£2,580.00	£25,632.10
Sponsorship	£1,000.00	
Expenditure	-£24,698.76	
Distribution to Good Causes Fund		-£25,632.10
Balance Carried Forward	£17,031.45	£0.00

SUMMER FAIR

2025

2024

Balance Brought Forward	£378.57	£0.00
Income	£13,228.91	£8,061.07
Donations	£300.00	
Expenditure	-£3,191.75	
Distribution to Good Causes Funds	-	-£7,682.50
Balance Carried Forward	£10,716.07	£378.57

CHRISTMAS COLLECTIONS

2025

2024

Balance Brought Forward	£0.00	£0.00
Income	£7,278.97	£2,130.16
Expenditure	-£192.49	
Distribution to Good Causes Funds		£2,130.16
Balance Carried Forward	£7,086.48	0.00

CHRISTMAS MARKET

Balance Brought Forward	£127.82	-
Income	£351.07	£127.82
Expenditure	-£66.35	
Distribution to Good Causes	-	-
Balance Carried Forward	£412.54	£127.82

THE ROTARY CLUB OF CHISLEHURST BENEVOLENT FUND

INCOME & EXPENDITURE ACCOUNT - YEAR ENDED 30 JUNE

GOOD CAUSES SUMMARIES - RESTRICTED FUNDS

<u>LUND & WARWICK ACCOUNT</u>	2025	2024
Balance Brought Forward	£548.20	£515.43
Income	£0.00	£156.63
Expenditure	£0.00	-£123.86
Balance Carried Forward	£548.20	£548.20

<u>FOUNDATION</u>	2025	2024
Balance Brought Forward	£35.00	£0.50
Income	£1,248.26	£1,553.65
Expenditure	£0.00	£0.00
Donations Made	£0.00	-£1,519.15
Balance Carried Forward	£1,283.26	£35.00

GOOD CAUSES SUMMARIES - UNRESTRICTD FUNDS

<u>PRESIDENT'S DISCRETION FUND</u>	2025	2024
Balance Brought Forward	£800.00	£0.00
Income	-	£2,000.00
Expenditure	-£797.63	-£1,200.00
Balance Carried Forward	£2.37	£800.00

<u>LOCAL CHARITIES/COMMUNITY</u>	2025	2024
Balance Brought Forward	£19,030.85	£23,814.29
Income	£839.58	£30,126.09
Donations to Good Causes	-£19,038.12	-£34,909.53
Balance Carried Forward	£822.31	£19,030.85

<u>INTERNATIONAL CHARITIES</u>	2025	2024
Balance Brought Forward	£9,091.20	£2,332.67
Income	£953.34	£14,659.83
Donations to Good Causes	-£9,780.05	-£7,901.30
Balance Carried Forward	£264.49	£9,091.20

INCOME & EXPENDITURE ACCOUNT - YEAR ENDED 30 JUNE

GOOD CAUSES SUMMARIES - UNRESTRICTD FUNDS

SATGROUP CHARITIES

	2025	2024
Balance Brought Forward	£5,009.49	£981.74
Income	£2,649.99	£6,377.75
Donations to Good Causes	-£8,142.75	-£2,350.00
Balance Carried Forward	-£483.27	£5,009.49

UKRAINE CHARITY FUND

	2025	2024
Balance Brought Forward	£9.76	£709.76
Income	£6,555.00	£0.00
Donations to Good Causes	-£6,555.00	-£700.00
Balance Carried Forward	£9.76	£9.76

GLOBAL GRANT

	2025	2024
Balance Brought Forward	£38,450.36	£51,813.64
Income		£0.00
Donations to Good Causes		-£13,363.28
Balance Carried Forward		£38,450.36

SIERRA LEONE PROJECT

	2025	2024
Balance Brought Forward	£2,853.05	£315.46
Income	£0.00	£7,461.09
Donations to Good Causes	-£2,853.05	-£4,923.50
Balance Carried Forward	£0.00	£2,853.05

NOTES OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost convention, in accordance with the Charities Act 1993, and with applicable Accounting Standards and the Statement of Recommended Practice 2005.

Donations

Donations are recognised in the Financial Statements when they are received.

Donations for the general purposes of the Charity and for Community Service are included as unrestricted funds. Donations for activities restricted by the wishes of the donor, or by geographical location are taken to the appropriate "restricted" funds.

Resources Expended

Resources expended are accounted for on an accrual's basis.

Interest Received

Interest is accounted for when received and is proportionately allocated to the appropriate fund.

Taxation

No provision is made in the Financial Statements for taxation as the Trusts' activities are of a charitable nature and are therefore outside the scope of taxation.

2. TRANSACTIONS WITH TRUSTEES

No expenses or remuneration were paid to the Charity's Trustees.

3. FIXED ASSETS

Fixed Assets are written off in the year of acquisition.