

ROTARY CLUB OF THE ROYAL FOREST OF DEAN TRUST FUND

England & Wales · Charity number 286032

Details

Other names ROYAL FOREST OF DEAN ROTARY CLUB TRUST FUND

Status Registered

Legal form Trust

Registered 1983-01-05

Register [View on the Charity Commission register](#)

Contact

Address The Brambles
Awre Road
Blakeney
Gloucestershire
GL15 4AA

Phone 01594517119

Email rotary@yonge.org.uk

Website www.rotary-rfod.org.uk

Activities

Objects: FOR THE RELIEF OF THE POOR AND NEEDY OR TO OR FOR SUCH OTHER CHARITABLE PURPOSE, INSTITUTION, SOCIETY OR OBJECT AS THE CLUB SHALL IN DULY CONSTITUTED MEETINGS FROM TIME TO TIME DIRECT.

Activities: Fundraising for Charitable causes locally, national and worldwide. Providing knowledge and support for other charitable organisations.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** FOREST OF DEAN
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£79,873	£67,094	-	-
2024-06-30	£52,119	£45,753	-	-
2023-06-30	£43,051	£61,326	-	-
2022-06-30	£52,175	£44,762	-	-
2021-06-30	£2,593	£19,156	-	-

Trustees

Name	Role	Appointed
Ian Storrar		
Mark Upton Yonge		2021-07-01
Sheridan Anne Phillips		2024-07-02

ROTARY CLUB OF THE ROYAL FOREST OF DEAN TRUST FUND

England & Wales - Charity number 286032

Accounts

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND
CHARITY REGISTRATION NUMBER: 286032

REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
30TH JUNE 2025

KNIGHT BENNETT & CO,
CHARTERED ACCOUNTANTS

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

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TRUST FUND

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

The Trustees present their report and financial statements for the year ended 30th June 2025.

Legal status

The Trust Fund is a charity, registration number 286032.

Charity Scheme

The present Scheme was drawn up by the Charity Commission and sealed 5th November 1982.

Charitable objects

The charitable object is the provision of grants and donations to community organisations.

Organisation and Management

Trustees

The President of the Club is traditionally an Ex-officio Trustee and Chairman of the Trustees. At 30th June 2025 there were three Nominative Trustees in post. The following Trustees served during the year:

Mr C Hammersley

Mr M Yonge

Mr I Storrar

Correspondence

The contact address for the Trustees is c/o Mr M Yonge, The Brambles, Awre Road, Blakeney, Glos. GL15 4AA.

Policies adopted by the Trustees

In line with the policies adopted by the Trustees and the Rotary Club as a whole, funds are raised by holding events and proceeds granted or donated to worthwhile projects and organisations within the local, national and worldwide communities.

Review of the year

The results for the year set out on page 5 show an excess of income over expenditure of £12,779 (2024 £6,366).

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

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

Investments

All monies are held in local bank and building society accounts.

Risk Policy

The Trustees have reviewed the major risks, both financial and operational, which the charity faces and confirm they have established plans and systems to mitigate those risks.

Reserve Policy

The Trustees regularly monitor the charity's reserves to ensure that an adequate level is maintained to meet its stated objectives.

To this end, the Trustees intend to maximize resources available to the charity by continuing with its policy of prudent resource management.

Trustee's Responsibilities

Trustees Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on a 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, 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 and detection of fraud and other irregularities.

Approved on behalf of the Trustees on

2025.

Chairman

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the financial statements of the charity for the year ended 30th June 2025, which are set out on pages 5 to 9 is in respect of an examination carried out in accordance with s.154 of the Charities Act 2011 ("the Act").

Respective responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Act.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 154(7)(b) of the Act. That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as 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 accounts.

Independent Examiner's statement

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 requirements
 - To keep accounting records in accordance with the Act; and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, the attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David J. Bennett B.A. A.C.A.
Chartered Accountant,
Messrs. Knight Bennett & Co
1 Parsons Croft,
Hildersley,
Ross-on-Wye.
HR9 5BN.

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
INCOME RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
- Donations	2	711	-	711	500
Activities for generating funds	3	79,162	-	79,162	51,619
Investment income		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		79,873	-	79,873	52,119
Incoming resources from charitable activities					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources		<u>79,873</u>	<u>-</u>	<u>79,873</u>	<u>52,119</u>
RESOURCES EXPENDED					
Costs of generating funds	4	32,393	-	32,393	27,954
Charitable activities:					
Direct costs	5	34,701	-	34,701	17,759
Governance costs	5	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total resources expended		<u>67,094</u>	<u>-</u>	<u>67,094</u>	<u>45,753</u>
Net incoming/(outgoing) resources for the year		12,779	-	12,779	6,366
Reconciliation of funds:					
Reserves as at 1 st July 2024		<u>52,105</u>	<u>-</u>	<u>52,105</u>	<u>45,739</u>
Reserves as at 30 th June 2025		64,884	-	64,884	52,105
		=====	=====	=====	=====

The notes on pages 7 to 8 form part of these financial statements.

TRUST FUND

BALANCE SHEET
30TH JUNE 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
CURRENT ASSETS			
Debtors		2,270	511
Bank current account		33,507	8,230
Bank events account		<u>29,107</u>	<u>43,364</u>
		<u>64,884</u>	<u>52,105</u>
RESERVES			
Unrestricted reserves	6	64,884	52,105
Restricted reserves		<u>-</u>	<u>-</u>
		<u>64,884</u>	<u>52,105</u>

The accounts on pages 5 to 8 were approved by the Trustees on their behalf by:-

2025 and signed on

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) TRUSTEES *M. Ye* *C. Emmetley*
)
SAPULLIN

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements were as follows:-

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Incoming resources

All incoming resources are reported before expenses. Incoming resources represent income generated from the charity's ordinary activities which were continued throughout the year.

(c) Resources expended

Resources expended are included in the Statement of Financial Activities and are accounted for on an accruals basis. Certain expenditure is directly attributable to a specific activity and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of estimated usage.

Direct charitable expenditure comprises of all associated direct costs in pursuance of the charity's objects.

Support costs relate to costs incurred in support of the charity's objects. They include a proportion of attributed overheads.

Management and administration costs include those expenses incurred in connection with the administration of the charity, including compliance with constitutional and statutory requirements.

(d) Tangible fixed assets

The property has been included in the accounts at the historical cost value

(e) Fixed asset investments

Investments are shown at market value.

(f) Fund accounting

General funds are those funds which can be used in accordance with the charity's objects at the discretion of the trustees.

Restricted funds are those funds that can only be used for a specific purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2025

2. VOLUNTARY INCOME

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Donations	711	500
	=====	=====

3. ACTIVITIES FOR GENERATING FUNDS

Other income	6,927	2,853
Half Marathon	<u>72,235</u>	<u>48,766</u>
	79,162	51,619
	=====	=====

4. COSTS OF GENERATING FUNDS

Events	32,393	27,994
	=====	=====

5. ANALYSIS OF CHARITABLE EXPENDITURE

Donations and Grants	34,701	17,759
	=====	=====

6. UNRESTRICTED FUNDS

Brought forward	52,105	45,739
Excess of income over expenditure	<u>12,779</u>	<u>6,366</u>
	64,884	52,105
	=====	=====

ROTARY CLUB OF THE ROYAL FOREST OF DEAN TRUST FUND

England & Wales - Charity number 286032

Accounts

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND
CHARITY REGISTRATION NUMBER: 286032

REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
30TH JUNE 2024

KNIGHT BENNETT & CO,
CHARTERED ACCOUNTANTS

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

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FOR THE YEAR ENDED 30TH JUNE 2024

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Legal status

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Charitable objects

The charitable object is the provision of grants and donations to community organisations.

Organisation and Management

Trustees

The President of the Club is traditionally an Ex-officio Trustee and Chairman of the Trustees. At 30th June 2024 there were three Nominative Trustees in post. The following Trustees served during the year:

Mr C Hammersley

Mr M Yonge

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Policies adopted by the Trustees

In line with the policies adopted by the Trustees and the Rotary Club as a whole, funds are raised by holding events and proceeds granted or donated to worthwhile projects and organisations within the local, national and worldwide communities.

Review of the year

The results for the year set out on page 5 show an excess of income over expenditure of £6,366 (2023 excess of expenditure over income of £18,277).

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2024

Investments

All monies are held in local bank and building society accounts.

Risk Policy

The Trustees have reviewed the major risks, both financial and operational, which the charity faces and confirm they have established plans and systems to mitigate those risks.

Reserve Policy

The Trustees regularly monitor the charity's reserves to ensure that an adequate level is maintained to meet its stated objectives.

To this end, the Trustees intend to maximize resources available to the charity by continuing with its policy of prudent resource management.

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Approved on behalf of the Trustees on

2024.

Chairman

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2024

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2024	TOTAL 2023
		£	£	£	£
INCOME RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
- Donations	2	500	-	500	40
Activities for generating funds	3	51,619	-	51,619	43,011
Investment income		-	-	-	-
		52,119	-	52,119	43,051
Incoming resources from charitable activities					
		-	-	-	-
Total incoming resources		52,119	-	52,119	43,051
RESOURCES EXPENDED					
Costs of generating funds	4	27,954	-	27,954	25,945
Charitable activities:					
Direct costs	5	17,759	-	17,759	35,381
Governance costs	5	-	-	-	-
Total resources expended		45,753	-	45,753	61,326
Net incoming/(outgoing) resources for the year		6,366	-	6,366	(18,275)
Reconciliation of funds:					
Reserves as at 1 st July 2023		45,739	-	45,739	64,014
Reserves as at 30 th June 2024		52,105	-	52,105	45,739
		=====	=====	=====	=====

The notes on pages 7 to 8 form part of these financial statements.

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

BALANCE SHEET
30TH JUNE 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
CURRENT ASSETS			
Debtors		511	511
Bank current account		8,230	7,623
Bank events account		<u>43,364</u>	<u>37,605</u>
		52,105	45,739
		=====	=====
RESERVES			
Unrestricted reserves	6	52,105	45,739
Restricted reserves		<u>-</u>	<u>-</u>
		<u>52,105</u>	<u>45,739</u>
		=====	=====

The accounts on pages 5 to 8 were approved by the Trustees on their behalf by:-

2024 and signed on

) *SAP Miller*
) TRUSTEES
)
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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

1. ACCOUNTING POLICIES

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(a) Basis of accounting

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(b) Incoming resources

All incoming resources are reported before expenses. Incoming resources represent income generated from the charity's ordinary activities which were continued throughout the year.

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Resources expended are included in the Statement of Financial Activities and are accounted for on an accruals basis. Certain expenditure is directly attributable to a specific activity and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of estimated usage.

Direct charitable expenditure comprises of all associated direct costs in pursuance of the charity's objects.

Support costs relate to costs incurred in support of the charity's objects. They include a proportion of attributed overheads.

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN TRUST FUND

England & Wales - Charity number 286032

Accounts

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND
CHARITY REGISTRATION NUMBER: 286032

REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
30TH JUNE 2023

KNIGHT BENNETT & CO,
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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

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TRUST FUND

REPORT OF THE TRUSTEES
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Approved on behalf of the Trustees on

2023.

Chairman

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2023

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£
INCOME RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
- Donations	2	40	-	40	30
Activities for generating funds	3	43,011	-	43,011	52,145
Investment income		-	-	-	-
		43,051	-	43,051	52,175
Incoming resources from charitable activities					
		-	-	-	-
Total incoming resources		43,051	-	43,051	52,175
RESOURCES EXPENDED					
Costs of generating funds	4	25,945	-	25,945	28,134
Charitable activities:					
Direct costs	5	35,381	-	35,381	16,628
Governance costs	5	-	-	-	-
Total resources expended		61,326	-	61,326	44,762
Net incoming/(outgoing) resources for the year		(18,275)	-	(18,275)	7,413
Reconciliation of funds:					
Reserves as at 1 st July 2021		64,014	-	64,014	56,601
Reserves as at 30 th June 2022		45,739	-	45,739	64,014
		=====	=====	=====	=====

The notes on pages 7 to 8 form part of these financial statements.

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

BALANCE SHEET
30TH JUNE 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
CURRENT ASSETS			
Debtors		511	511
Bank current account		7,623	42,969
Bank events account		<u>37,605</u>	<u>20,534</u>
		<u>45,739</u>	<u>64,014</u>
		=====	=====
RESERVES			
Unrestricted reserves	6	45,739	64,014
Restricted reserves		<u>-</u>	<u>-</u>
		<u>45,739</u>	<u>64,014</u>
		=====	=====

The accounts on pages 5 to 8 were approved by the Trustees on their behalf by:-

2023 and signed on

)
) TRUSTEES
)

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements were as follows:-

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

(b) Incoming resources

All incoming resources are reported before expenses. Incoming resources represent income generated from the charity's ordinary activities which were continued throughout the year.

(c) Resources expended

Resources expended are included in the Statement of Financial Activities and are accounted for on an accruals basis. Certain expenditure is directly attributable to a specific activity and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of estimated usage.

Direct charitable expenditure comprises of all associated direct costs in pursuance of the charity's objects.

Support costs relate to costs incurred in support of the charity's objects. They include a proportion of attributed overheads.

Management and administration costs include those expenses incurred in connection with the administration of the charity, including compliance with constitutional and statutory requirements.

(d) Tangible fixed assets

The property has been included in the accounts at the historical cost value

(e) Fixed asset investments

Investments are shown at market value.

(f) Fund accounting

General funds are those funds which can be used in accordance with the charity's objects at the discretion of the trustees.

Restricted funds are those funds that can only be used for a specific purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ROTARY CLUB OF THE ROYAL FOREST OF DEAN TRUST FUND

England & Wales - Charity number 286032

Accounts

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND
CHARITY REGISTRATION NUMBER: 286032

REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
30TH JUNE 2022

KNIGHT BENNETT & CO,
CHARTERED ACCOUNTANTS

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

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Statement of financial activities	5
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Notes to the financial statements	7 - 8

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2022

The Trustees present their report and financial statements for the year ended 30th June 2022.

Legal status

The Trust Fund is a charity, registration number 286032.

Charity Scheme

The present Scheme was drawn up by the Charity Commission and sealed 5th November 1982.

Charitable objects

The charitable object is the provision of grants and donations to community organisations.

Organisation and Management

Trustees

The President of the Club is traditionally an Ex-officio Trustee and Chairman of the Trustees. At 30th June 2022 there were three Nominative Trustees in post. The following Trustees served during the year:

Mr C Hammersley

Mr I Storrar

Correspondence

The contact address for the Trustees is c/o Mr M Yonge, The Brambles, Awre Road, BLAKENEY, Gloucestershire GL15 4AA. rotary@yonge.org.uk.

Policies adopted by the Trustees

In line with the policies adopted by the Trustees and the Rotary Club as a whole, funds are raised by holding events and proceeds granted or donated to worthwhile projects and organisations within the local, national and worldwide communities.

Review of the year

The results for the year set out on page 5 show an excess of income over expenditure of £7,413 (2021 excess of expenditure over income £16,563).

TRUST FUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2022

Investments

All monies are held in local bank and building society accounts.

Risk Policy

The Trustees have reviewed the major risks, both financial and operational, which the charity faces and confirm they have established plans and systems to mitigate those risks.

Reserve Policy

The Trustees regularly monitor the charity's reserves to ensure that an adequate level is maintained to meet its stated objectives.

To this end, the Trustees intend to maximize resources available to the charity by continuing with its policy of prudent resource management.

Trustee's Responsibilities

Trustees Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on a 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, 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 and detection of fraud and other irregularities.

Approved on behalf of the Trustees on 2022.

Chairman

TRUST FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the financial statements of the charity for the year ended 30th June 2022, which are set out on pages 5 to 9 is in respect of an examination carried out in accordance with s.154 of the Charities Act 2011 (“the Act”).

Respective responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Act.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 154(7)(b) of the Act. That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as 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 accounts.

Independent Examiner's statement

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 requirements
 - To keep accounting records in accordance with the Act; and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, the attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David J. Bennett B.A. A.C.A.
Chartered Accountant,
Messrs. Knight Bennett & Co
1 Parsons Croft,
Hildersley,
Ross-on-Wye.
HR9 5BN.

TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30TH JUNE 2022

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£
INCOME RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
- Donations	2	30	-	30	30
Activities for generating funds	3	52,145	-	52,145	2,563
Investment income		-	-	-	-
		<u>52,175</u>	<u>-</u>	<u>52,175</u>	<u>2,593</u>
Incoming resources from charitable activities					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources		<u>52,175</u>	<u>-</u>	<u>52,175</u>	<u>2,593</u>
 RESOURCES EXPENDED					
Costs of generating funds	4	28,134	-	28,134	1,488
Charitable activities:					
Direct costs	5	16,628	-	16,628	17,668
Governance costs	5	-	-	-	-
Total resources expended		<u>44,762</u>	<u>-</u>	<u>44,762</u>	<u>19,156</u>
Net incoming/(outgoing) resources for the year		<u>7,413</u>	<u>-</u>	<u>7,413</u>	<u>(16,563)</u>
Reconciliation of funds:					
Reserves as at 1 st July 2021		<u>56,601</u>	<u>-</u>	<u>56,601</u>	<u>73,164</u>
Reserves as at 30 th June 2022		<u>64,014</u>	<u>-</u>	<u>64,014</u>	<u>56,601</u>
		=====	=====	=====	=====

The notes on pages 7 to 8 form part of these financial statements.

TRUST FUND

BALANCE SHEET
30TH JUNE 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
CURRENT ASSETS			
Debtors		511	511
Bank current account		42,969	12,567
Bank events account		<u>20,534</u>	<u>43,523</u>
		<u>64,014</u>	<u>56,601</u>
		=====	=====
RESERVES			
Unrestricted reserves	6	64,014	56,601
Restricted reserves		<u>,-</u>	<u>-</u>
		<u>64,014</u>	<u>56,601</u>
		=====	=====

The accounts on pages 5 to 8 were approved by the Trustees on their behalf by:-

2022 and signed on

)
) TRUSTEES
)

ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES

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ROTARY CLUB OF THE ROYAL FOREST OF DEAN
TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

2. VOLUNTARY INCOME		
	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Donations	30	30
	=====	=====
3. ACTIVITIES FOR GENERATING FUNDS		
Plum Pudding/Forest Fool	-	2,563
Half Marathon	52,145	-
	52,145	2,563
	=====	=====
4. COSTS OF GENERATING FUNDS		
Events	28,134	1,488
	=====	=====
5. ANALYSIS OF CHARITABLE EXPENDITURE		
Donations and Grants	16,628	17,668
	=====	=====
6. UNRESTRICTED FUNDS		
Brought forward	56,601	73,164
Excess of income over expenditure	7,413	(16,563)
	64,014	56,601
	=====	=====