

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

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FOR THE YEAR ENDED 30 JUNE 2025**

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**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

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

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and public benefit**

The Club has unrestricted objects to apply the income raised for all purposes which are charitable under the laws of England and Wales from time to time. Subject to any designation or restriction which might be attached to any sum received by The Club to be applied in implementation of its objects, it is the policy of the Trustees to apply both capital and the income stream of The Club for the relief of the poor and needy or to such other charitable purpose, institution, society or object as the charity shall in a duly constituted meeting from time to time direct.

In setting our objectives and planning our services, the Trustees have given careful consideration to, and complied with, the Charity Commission's general guidance on public benefit.

**Grantmaking**

The Trustees and Council Members liaise to ensure all grants are made to deserving causes and that the objectives of the Club are adhered to.

**ACHIEVEMENTS AND PERFORMANCE**

The Club is once again pleased to report a great year of fundraising allowing donations for Local, National and International causes.

In addition, members have donated many hours of their time to serve local events and organisations and organise social events for the members.

This year, £6,908 was donated to various Local, National and International charities and Youth organisations. Fundraising events included a Charity Concert, a Duck Race, a Santa Run and Il Giro bike ride.

The beneficiaries included:

Ymlaen	2,000
Paul Sartori Foundation	1,000
Shelter Box	807
Narberth Food Bank	600
Whitland Food Bank	600
Prostate Cymru	600
Sandy Bear	680
Fishermans Rest	200
Nia Rees - Homeless Conf.	200
Heritage Trust	121
1st Kilgetty Scouts	50
Cosherton Church	50

Funds were also raised from the sale of Rotary branded scarves and sweatshirts.

Members have assisted in both Narberth and Whitland carnivals, the local food festival, and marshalled at the local Civic week.

**FINANCIAL REVIEW**

**Financial position**

The results for the year ended 30 June 2025 are set out in the Statement of Financial Activities. This shows a net surplus of £4,535 for the year (2024 £1,998).

**Reserves policy**

It is the policy of the Club to maximise unrestricted funds, which are the free reserves of the charity, to ensure sufficient funds are available to cover grants payable, support costs and administration expenses for the foreseeable future.

There are no restricted reserves held at present. A proportion of surplus funds is always held as a matter of policy.

**Going concern**

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Charity constitution**

The Rotary Club of Narberth and Whitland ('The Club') is constituted under a trust deed dated 10 March 1975. It is a registered charity, no. 504107.

The Club is also a registered member of Rotary International Britain and Ireland (RIBI) and complies with its governance and regulations.

In addition to the Trustee account there is a Narberth and Whitland Rotary Club General Account and this deals with the day to day aspects of running a Rotary Club. The Club is managed by a Club Council, members of which are appointed at the Annual General Meeting and meets monthly with minutes being distributed to all members and reported to the Club each month.

**Recruitment and appointment of new trustees**

The trustees have been appointed with regard to her or his integrity and probity and proven record in her/his chosen professional career. It is expected that the policy attaching to appointment will continue in that vein. The background of each appointee is such that formal training is not required.

**Risk management**

The Trustees have considered the operational and business risks which the club faces and confirmed that they have established systems to mitigate the significant risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
504107

**Principal address**

Hill Crest,  
Coxhill  
Narberth  
SA67 8EH

**Trustees**

C J Clewett  
N Stretton  
R Bradbury  
P Crawford  
Mrs E Bradbury

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of trustees on 12-11-25 and signed on its behalf by:

  
.....  
R Bradbury - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**Independent examiner's report to the trustees of Rotary Club of Narberth and Whitland Trust Fund**

I report to the charity trustees on my examination of the accounts of Rotary Club of Narberth and Whitland Trust Fund (the Trust) for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

*Alun Evans.*

Mr Alun Evans FCA

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: 25-11-2025

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,321	1,110
Other trading activities	2	33,991	39,973
Investment income	3	135	-
<b>Total</b>		<u>36,447</u>	<u>41,083</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<u>31,912</u>	<u>39,085</u>
 <b>NET INCOME</b>		 4,535	 1,998
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		8,620	6,622
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>13,155</u></u>	 <u><u>8,620</u></u>

The notes form part of these financial statements

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**BALANCE SHEET  
30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	6	1,087	965
Debtors	7	2,153	2,264
Cash at bank		12,057	10,937
		<u>15,297</u>	<u>14,166</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,142)	(5,546)
<b>NET CURRENT ASSETS</b>		<u>13,155</u>	<u>8,620</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,155</u>	<u>8,620</u>
<b>NET ASSETS</b>		<u>13,155</u>	<u>8,620</u>
<b>FUNDS</b>	9		
Unrestricted funds		13,155	8,620
<b>TOTAL FUNDS</b>		<u>13,155</u>	<u>8,620</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....12.11.2025..... and were signed on its behalf by:

  
R Bradbury - Trustee

  
C J Clewett - Trustee

The notes form part of these financial statements

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	33,582	39,973
Merchandise	409	-
	<u>33,991</u>	<u>39,973</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	135	-
	<u>135</u>	<u>-</u>



**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,110
Other trading activities	39,973
<b>Total</b>	<u>41,083</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable activities	<u>39,085</u>
<b>NET INCOME</b>	1,998
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	6,622
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>8,620</u></u>

**6. STOCKS**

	2025 £	2024 £
Stocks	<u>1,087</u>	<u>965</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	<u>2,153</u>	<u>2,264</u>

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	<u>2,142</u>	<u>5,546</u>

**9. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	8,620	4,535	13,155
	<u>8,620</u>	<u>4,535</u>	<u>13,155</u>
<b>TOTAL FUNDS</b>	<u>8,620</u>	<u>4,535</u>	<u>13,155</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,447	(31,912)	4,535
	<u>36,447</u>	<u>(31,912)</u>	<u>4,535</u>
<b>TOTAL FUNDS</b>	<u>36,447</u>	<u>(31,912)</u>	<u>4,535</u>

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	6,622	1,998	8,620
	<u>6,622</u>	<u>1,998</u>	<u>8,620</u>
<b>TOTAL FUNDS</b>	<u>6,622</u>	<u>1,998</u>	<u>8,620</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,083	(39,085)	1,998
	<u>41,083</u>	<u>(39,085)</u>	<u>1,998</u>
<b>TOTAL FUNDS</b>	<u>41,083</u>	<u>(39,085)</u>	<u>1,998</u>

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	6,622	6,533	13,155
<b>TOTAL FUNDS</b>	<u>6,622</u>	<u>6,533</u>	<u>13,155</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,530	(70,997)	6,533
<b>TOTAL FUNDS</b>	<u>77,530</u>	<u>(70,997)</u>	<u>6,533</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

**ROTARY CLUB OF NARBERTH AND WHITLAND  
TRUST FUND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,030	1,110
Gift aid	291	-
	<u>2,321</u>	<u>1,110</u>
<b>Other trading activities</b>		
Fundraising events	33,582	39,973
Merchandise	409	-
	<u>33,991</u>	<u>39,973</u>
<b>Investment income</b>		
Deposit account interest	135	-
	<u>36,447</u>	<u>41,083</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations made	6,908	17,946
Fundraising expenses	23,144	19,733
Miscellaneous expenses	1,758	1,283
	<u>31,810</u>	<u>38,962</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	102	123
	<u>31,912</u>	<u>39,085</u>
Total resources expended		
	<u>4,535</u>	<u>1,998</u>
<b>Net income</b>		

This page does not form part of the statutory financial statements