

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Details

Status Registered

Legal form Other

Registered 1989-03-08

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

Contact

Address 13 Highlands Road
Basingstoke
Hampshire
RG22 5ES

Phone 01256 420488

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Website www.rcbd.org.uk

Activities

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

Activities: Support to Rotary and other local charities. Major fundraising activities of: - Charity concert at the Anvil, held last Sunday of January - featuring HM Band of the Royal Marines Basingstoke Festival of Transport, held second Monday in May - featuring almost 1000 vehicles, 70 stalls and up to 10,000 visitors and is one of the larger events of its type in the South East

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE BASINGSTOKE AND DEANE
- Hampshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £77,170 | £94,425 | - | - |
| 2024-06-30 | £57,478 | £72,929 | - | - |
| 2023-06-30 | £67,044 | £73,800 | - | - |
| 2022-06-30 | £52,730 | £66,456 | - | - |
| 2021-06-30 | £120,300 | £74,898 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|------|------------|
| Brian Cyril Greenaway | | 2022-06-28 |
| Debbie Karen McLatch | | 2022-06-01 |
| Michael Richard Lakin | | 2022-07-01 |
| Paul Temple | | 2025-02-11 |

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Accounts

ROTARY CLUB OF DEANE TRUST FUND
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

Charity Registration No. 801066

ROTARY CLUB OF DEANE TRUST FUND

CONTENTS

FOR THE YEAR ENDED 30TH JUNE 2025

| | Page |
|---|----------------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance sheet | 6 |
| Notes to the accounts | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

ROTARY CLUB OF DEANE TRUST FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 30TH JUNE 2025

The Trustees present their report with the financial statements of the charity for the year ended 30th June 2025 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to apply both the capital and income which may from time to time be received by the Trustees, for the relief of the poor and needy, or for such other charitable purpose, institution, society or object as the Rotary Club of Basingstoke Deane shall in a duly constituted meeting from time to time direct. This meeting shall be chaired by the President of the said Rotary Club.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity successfully ran a Festival of Transport, which raised total income of £42,328 (2024: £33,575) and incurred total expenses of £17,725 (2024: £19,419) giving a net surplus of £24,603 (2024: £14,156) This event remains popular and is key to generating income for the charity.

The annual Anvil concert generated total income of £25,500 (2024: £14,227), incurred expenses of £17,139 (2024: £10,181) and raised a net surplus of £8,361 (2024: £4,046).

FINANCIAL REVIEW

Total income for the charity for the year ended 30th June 2025 was £77,170 (2024: £57,478). This increase in income relates to both the Anvil and The Festival of Transport taking much increased income.

The charity received £2,259 (2024: £nil) of donations in the year. This level of donations continues to enable the charity to fulfil its charitable objectives by providing relief for the poor and needy or for other charitable purposes as seen fit by the Rotary Club of Basingstoke Deane.

The charity closed the year with net deficit of £17,255 (2024: 15,451) which comprises as a deficit on general funds of £11,054 (2024: £7,985) and a deficit on restricted funds of £6,201 (2024: £7,466).

ROTARY CLUB OF DEANE TRUST FUND

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

FINANCIAL REVIEW (Continued)

Reserves Policy

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain out of those funds described in the accounts as "Unrestricted Funds" a "Designated Fund" at a level of not less than £15,000 (2024:£30,000). The Trustees consider that this Fund will provide a sufficient sum to cover the costs and cash flow required to run planned fundraising activities in the coming year.

There is a continued wish by the Trustees to reduce the size of the unrestricted reserves to a level more in keeping with that needed to support its usual fundraising activities.

The charity received an anonymous donation of £40,000 in 2020 to provide transport support to several local charities over several years. During the year, the charity received £0 (2024: 668) of bank interest income and has donated £6,201 (2024: £8,134) for this exact purpose. The balance of £11,961 (2024: £18,162) is held within Restricted Funds to utilise specifically for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Rotary Club of Deane Trust Fund is controlled by its governing document, a deed of trust dated 4th August 1987 and constitutes an unincorporated charity.

It is registered as a charity with the Charity Commission, charity number: 801066.

ROTARY CLUB OF DEANE TRUST FUND

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30TH JUNE 2025

| | | |
|--------------------------|---|---|
| Name | ROTARY CLUB OF DEANE TRUST FUND | |
| Charity registration no. | 801066 | |
| Principal address | 9, Cortland Drive Bramley Tadley RG26 5WL | |
| Trustees | D Knights P Temple M Lakin B Greenway D McLatch J Ricketts | APPOINTED 11/2/25 RETIRED 31/12/24 |
| Independent examiner | Patricia Fox FCCA Figurefox Co Sec Ltd 36 Essex Road Basingstoke RG21 7TB | |

Approved by the Trustees and signed on their behalf by:



15 Jan 2026
Date

Trustee

Report to the trustees of Rotary Club of Deane Trust Fund

I report to the charity trustees of Rotary Club of Deane Trust Fund (the Trust), Charity number 801066, on my examination of the accounts of the Trust for the year ended 30th June 2025.

Respective responsibilities of trustees and examiner

The charity's trustees of the Trust are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the Charities Act; and
- to state whether particular 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 Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patricia Fox FCCA
Chartered Certified Accountant
36 Essex Road
Basingstoke
RG21 7TB

Date..... 9/1/25

Signed..... 

ROTARY CLUB OF DEANE TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

| | Notes | <u>Unrestricted Funds 2025</u> £ | <u>Restricted Funds 2025</u> £ | <u>Total Funds 2025</u> £ | <u>Total Funds 2024</u> £ |
|------------------------------------|-------|---|---|--------------------------------------|--------------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 2,259 | 0 | 2,259 | 0 |
| Charitable activities | | | | | |
| Charitable activities | 4 | 73,197 | 0 | 73,197 | 54,896 |
| Investment income | 5 | 1,714 | 0 | 1,714 | 2,582 |
| Total incoming resources | | 77,170 | 0 | 77,170 | 57,478 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | 6/7 | 87,347 | 6,201 | 93,548 | 72,075 |
| Support costs | 8 | 877 | 0 | 877 | 854 |
| Total | | 88,224 | 6,201 | 94,425 | 72,929 |
| NET INCOME/(EXPENDITURE) | | (11,054) | (6,201) | (17,255) | (15,451) |
| Transfers between funds | | 0 | 0 | 0 | 0 |
| Net movement in funds | 11 | (11,054) | (6,201) | (17,255) | (15,451) |
| Total funds brought forward | 12 | 66,477 | 18,162 | 84,639 | 100,090 |
| TOTAL FUNDS CARRIED FORWARD | | 55,423 | 11,961 | 67,384 | 84,639 |

ROTARY CLUB OF DEANE TRUST FUND

BALANCE SHEET

AS AT 30TH JUNE 2025

| | Notes | <u>Unrestricted</u> <u>Funds</u> 2025 £ | <u>Restricted</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2024 £ |
|--|-------|--|--|---|---|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 1,775 | 0 | 1,775 | 4,328 |
| Cash at bank and in hand | | 57,745 | 12,390 | 70,135 | 83,511 |
| | | 59,520 | 12,390 | 71,910 | 87,839 |
| CREDITORS | | | | | |
| Creditors: amounts falling due within one year | 10 | (4,526) | 0 | (4,526) | (3,200) |
| NET CURRENT ASSETS | | <u>54,994</u> | <u>12,390</u> | <u>67,384</u> | <u>84,639</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>54,994</u> | <u>12,390</u> | <u>67,384</u> | <u>84,639</u> |
| NET ASSETS | | <u>54,994</u> | <u>12,390</u> | <u>67,384</u> | <u>84,639</u> |
| FUNDS | | | | | |
| Unrestricted Funds: | | | | | |
| General funds | | | | 40,423 | 36,477 |
| Designated funds | | | | 15,000 | 30,000 |
| | | | | <u>55,423</u> | <u>66,477</u> |
| Restricted Funds: | | | | | |
| Restricted Funds | | | | 11,961 | 18,162 |
| Total funds | | | | <u>67,384</u> | <u>84,639</u> |

The financial statements were approved by the Board of Trustees on ... 5th Jan 2026 ...
and were signed on its behalf by:


.....
Trustee

ROTARY CLUB OF DEANE TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH 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 1st January 2015)', 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 probably 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.

Charitable activities

None of the Charity's activities were initiated or discontinued during the current or previous year.

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.

Designated funds are set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

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

ROTARY CLUB OF DEANE TRUST FUND

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

2 DONATIONS & LEGACIES

| | <u>Unrestricted</u> <u>Funds</u> 2025 £ | <u>Restricted</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2024 £ |
|----------------------|--|--|---|---|
| Donations & Legacies | 2,259 | 0 | 2,259 | 0 |
| HMRC Gift Aid | 0 | 0 | 0 | 0 |
| | <u>2,259</u> | <u>0</u> | <u>2,259</u> | <u>0</u> |

3 TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any trustee during the year, nor for the year ended 30th June 2024 except to re-imburse them for purchases or out of pocket expenses made on behalf of the charity..

4 CHARITABLE ACTIVITIES

| | <u>Unrestricted</u> <u>Funds</u> 2025 £ | <u>Restricted</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2024 £ |
|--|--|--|---|---|
| <u>Activities for generating funds</u> | | | | |
| Anvil | 25,500 | 0 | 25,500 | 14,227 |
| Community projects | 232 | 0 | 232 | 26 |
| International projects | 2,318 | 0 | 2,318 | 1,689 |
| Other fundraising activities | 234 | 0 | 234 | 328 |
| Murder Mystery | 0 | 0 | 0 | 1,538 |
| Transport Festival | 42,328 | 0 | 42,328 | 33,575 |
| Foundation | 82 | 0 | 82 | 0 |
| District Grant Wessex R CIO SW- Grant for CCLL | 2,503 | 0 | 2,503 | 2,500 |
| FP District Grant Rotary District SW | 0 | 0 | 0 | 513 |
| FP District Grant Wessex R CIO SW Silk Mill | 0 | 0 | 0 | 500 |
| | <u>73,197</u> | <u>0</u> | <u>73,197</u> | <u>54,896</u> |

5 INVESTMENT INCOME

| | | | | |
|------------------------|-------------|----------|-------------|-------------|
| Bank interest received | <u>1714</u> | <u>0</u> | <u>1714</u> | <u>2582</u> |
|------------------------|-------------|----------|-------------|-------------|

ROTARY CLUB OF DEANE TRUST FUND

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

| 6 CHARITABLE ACTIVITIES COSTS | <u>Charitable</u> | <u>Donations</u> | <u>Total</u> | <u>Total</u> |
|---|-------------------|-------------------|------------------|---------------|
| | <u>Activities</u> | <u>paid</u> | <u>Funds</u> | <u>Funds</u> |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Costs of Generating Funds | | | | |
| Anvil | 17,139 | 0 | 17,139 | 10,181 |
| Community projects | 452 | 3,668 | 4,120 | 9,317 |
| International projects | 1,662 | 6,583 | 8,246 | 10,640 |
| Other fundraising activities | 1,886 | 31,372 | 33,258 | 4,584 |
| Murder Mystery | 0 | 0 | 0 | 1,544 |
| Transport Festival | 17,725 | 0 | 17,725 | 19,419 |
| Youth Projects | 0 | 4,772 | 4,772 | 7,930 |
| Lend with care | 0 | 2,088 | 2,088 | 326 |
| | <u>38,864</u> | <u>48,483</u> | <u>87,347</u> | <u>63,941</u> |
| Costs of Generating Funds (restricted) | | | | |
| Transport donations | 0 | 6,201 | 6,201 | 8,134 |
| Total | <u>38,864</u> | <u>54,684</u> | <u>93,548</u> | <u>72,075</u> |
| Costs of Generating Funds (comparatives) | | | | |
| | | <u>Charitable</u> | <u>Donations</u> | <u>Total</u> |
| | | <u>Activities</u> | <u>paid</u> | <u>Funds</u> |
| | | 2024 | 2024 | 2024 |
| | | £ | £ | £ |
| Anvil | | 8,081 | 2,100 | 10,181 |
| Community projects | | 1,608 | 7,709 | 9,317 |
| International projects | | 2,676 | 7,964 | 10,640 |
| Other fundraising activities | | 1,098 | 3,486 | 4,584 |
| Murder Mystery | | 874 | 670 | 1,544 |
| Transport Festival | | 14,979 | 4,440 | 19,419 |
| Youth Projects | | 200 | 7,730 | 7,930 |
| Lend with care | | 326 | 0 | 326 |
| | | <u>29,842</u> | <u>34,099</u> | <u>63,941</u> |
| Costs of Generating Funds (restricted) | | | | |
| Transport donations | | 0 | 8,134 | 8,134 |
| Total | | <u>29,842</u> | <u>42,233</u> | <u>72,075</u> |

ROTARY CLUB OF DEANE TRUST FUND

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

7 DONATIONS PAID OUT

| | <u>Unrestricted</u> <u>Funds</u> 2025 £ | <u>Restricted</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2024 £ |
|------------------------|--|--|---|---|
| Unrestricted Donations | 48,483 | 0 | 48,483 | 34,099 |
| Restricted Donations | 0 | 6,201 | 6,201 | 8,134 |
| | <u>48,483</u> | <u>6,201</u> | <u>54,684</u> | <u>42,233</u> |

8 SUPPORT COSTS

| | <u>Charitable</u> <u>Activities</u> 2025 £ | <u>Charitable</u> <u>Activities</u> 2024 £ |
|----------------------------|---|---|
| Bank charges | 77 | 74 |
| Independent examiner's fee | 800 | 780 |
| | <u>877</u> | <u>854</u> |
| | 30-Jun-25 £ | 30-Jun-24 £ |

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|----------------|--------------|--------------|
| Lend with care | 0 | 2,088 |
| Other debtors | 1,775 | 500 |
| Prepayments | 0 | 1,740 |
| | <u>1,775</u> | <u>4,328</u> |

The Trustees of the Rotary Club of Deane Trust Fund can confirm that that the current balance and payments made both to date and in the future to our Lend with Care Account are to be treated as donations ie the trustees will under no circumstances treat that money as belonging to our charity.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|--------------|--------------|
| Accruals | 0 | 0 |
| Other creditors | 4,526 | 3,200 |
| | <u>4,526</u> | <u>3,200</u> |

ROTARY CLUB OF DEANE TRUST FUND

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

11 MOVEMENT IN FUNDS

| | Balance at 01-Jul-24 | Net movement in funds | Transfers between funds | Balance at 30-Jun-25 |
|---------------------------|-------------------------|-----------------------------|-------------------------------|-------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 36,477 | (11,054) | 15,000 | 40,423 |
| Designated funds | 30,000 | 0 | (15,000) | 15,000 |
| | <u>66,477</u> | <u>(11,054)</u> | <u>0</u> | <u>55,423</u> |
| Restricted funds | | | | |
| Restricted funds | 18,162 | (6,201) | 0 | 11,961 |
| | <u>18,162</u> | <u>(6,201)</u> | <u>0</u> | <u>11,961</u> |
| TOTAL FUNDS | <u>84,639</u> | <u>(17,255)</u> | <u>0</u> | <u>67,384</u> |

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

| | Incoming Resources 2025 | Resources expended 2025 | Movement in funds 2025 |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 77,170 | (88,224) | (11,054) |
| Designated funds | 0 | 0 | 0 |
| | <u>77,170</u> | <u>(88,224)</u> | <u>(11,054)</u> |
| Restricted funds | | | |
| Restricted funds | 0 | (6,201) | (6,201) |
| | <u>0</u> | <u>(6,201)</u> | <u>(6,201)</u> |
| TOTAL FUNDS | <u>77,170</u> | <u>(94,425)</u> | <u>(17,255)</u> |

Comparatives for movement in funds

| | Balance at 01-Jul-23 | Net movement in funds | Transfers between funds | Balance at 30-Jun-24 |
|---------------------------|-------------------------|-----------------------------|-------------------------------|-------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 44,462 | (7,985) | 0 | 36,477 |
| Designated funds | 30,000 | 0 | 0 | 30,000 |
| | <u>74,462</u> | <u>(7,985)</u> | <u>0</u> | <u>66,477</u> |
| Restricted funds | | | | |
| Restricted funds | 25,628 | (7,466) | 0 | 18,162 |
| | <u>25,628</u> | <u>(7,466)</u> | <u>0</u> | <u>18,162</u> |
| TOTAL FUNDS | <u>100,090</u> | <u>(15,451)</u> | <u>0</u> | <u>84,639</u> |

ROTARY CLUB OF DEANE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30TH JUNE 2025

11 MOVEMENT IN FUNDS (continued)

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

| | Incoming Resources 2024 £ | Resources expended 2024 £ | Movement in funds 2024 £ |
|---------------------------|---------------------------------|---------------------------------|-----------------------------------|
| Unrestricted funds | | | |
| General funds | 56,810 | (64,795) | (7,985) |
| Designated funds | 0 | 0 | 0 |
| | <u>56,810</u> | <u>(64,795)</u> | <u>(7,985)</u> |
| Restricted funds | | | |
| Restricted funds | 668 | (8,134) | (7,466) |
| | <u>668</u> | <u>(8,134)</u> | <u>(7,466)</u> |
| TOTAL FUNDS | <u>57,478</u> | <u>(72,929)</u> | <u>(15,451)</u> |

12 RESTRICTED FUNDS

| | Balance at 01-Jul-24 £ | Incoming Resources Resource expended £ | Transfers £ | Balance at 30-Jun-25 £ | |
|-----------------------|------------------------------|--|----------------|------------------------------|---------------|
| Donations | | | | | |
| Ring Fenced Donations | 18,162 | 0 | (6,201) | 0 | 11,961 |
| | <u>18,162</u> | <u>0</u> | <u>(6,201)</u> | <u>0</u> | <u>11,961</u> |

The purpose of each fund is detailed in the Report of the Trustees.

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2025 nor 30th June 2024.

ROTARY CLUB OF DEANE TRUST FUND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH JUNE 2025

| | <u>Unrestricted</u> <u>Funds</u> 2025 £ | <u>Restricted</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2025 £ | <u>Total</u> <u>Funds</u> 2024 £ |
|-----------------------------------|--|--|---|---|
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | | | | |
| Donations received | 2,259 | 0 | 2,259 | 0 |
| Charitable activities | | | | |
| Activities for generating funds | 73,197 | 0 | 73,197 | 54,896 |
| Investment income | | | | |
| Bank interest received | 1,714 | 0 | 1,714 | 2,582 |
| Total incoming resources | 77,170 | 0 | 77,170 | 57,478 |
| EXPENDITURE ON | | | | |
| Charitable activities | | | | |
| Costs of generating funds | 38,864 | 0 | 38,864 | 29,842 |
| Donations paid out | 48,483 | 6,201 | 54,684 | 42,233 |
| | 87,347 | 6,201 | 93,548 | 72,075 |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 77 | 0 | 77 | 74 |
| Governance costs | | | | |
| Independent examiner's fee | 800 | 0 | 800 | 780 |
| Total resources expended | 88,224 | 6,201 | 94,425 | 72,929 |
| NET INCOME/(EXPENDITURE) | (11,054) | (6,201) | (17,255) | (15,451) |

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Accounts

REGISTERED CHARITY NUMBER: 801066

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Rotary Club of Deane Trust Fund

Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire
RG28 7ES

Rotary Club of Deane Trust Fund

Contents of the Financial Statements
for the Year Ended 30 June 2024

| | Page |
|--|---------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to apply both the capital and income which may from time to time be received by the Trustees, for the relief of the poor and needy, or for such other charitable purpose, institution, society or object as the Rotary Club of Basingstoke Deane shall in a duly constituted meeting from time to time direct. This meeting shall be chaired by the President of the said Rotary Club.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity successfully ran a Festival of Transport, which raised total income of £33,575 (2023: £28,550) and incurred total expenses of £19,419 (2023: £13,568) giving a net surplus of £14,156 (2023: £14,982). This event remains popular and is key to generating income for the charity.

The annual Anvil concert generated total income of £14,227 (2023: £14,772), incurred expenses of £10,181 (2023: £10,564) and raised a net surplus of £4,046 (2023: £4,208).

FINANCIAL REVIEW

Total income for the charity for the year ended 30 June 2024 was £57,478 (2023: £67,044), this decrease in income relates to a very generous private donation of £10,000 received in 2022/23.

The charity received £nil (2023: £10,000) of donations in the year. This level of donations continues to enable the charity to fulfil its charitable objectives by providing relief for the poor and needy or for other charitable purposes as seen fit by the Rotary Club of Basingstoke Deane.

The charity closed the year with net deficit of £15,451 (2023: £6,756) which comprises as a deficit on general funds of £7,985 (2023: £438) and a deficit on restricted funds of £7,466 (2023: £6,318).

Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2024

FINANCIAL REVIEW (Continued)

Reserves policy

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain out of those funds described in the accounts as "Unrestricted Funds" a "Designated Fund" at a level of not less than £30,000 (2023: £30,000). The Trustees consider that this Fund will provide a sufficient sum to cover the costs and cash flow required to run planned fundraising activities in the coming year.

There is a continued wish by the trustees reduce the size of the unrestricted reserves to a level more in keeping with that needed to support its usual fundraising activities.

The charity received an anonymous donation of £40,000 in 2020 to provide transport support to several local charities over several years. During the year, the charity received £668 (2023: £1,006) of bank interest income and has donated £8,134 (2023: £7,324) for this exact purpose. The balance of £18,162 (2023: £25,628) is held within Restricted Funds to utilise specifically for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Rotary Club of Deane Trust Fund is controlled by its governing document, a deed of trust dated 4 August 1987 and constitutes an unincorporated charity. It is registered as a charity with the Charity Commission, charity number: 801066.

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

801066

Principal address

9 Cortland Drive
Bramley
Tadley
Hampshire
RG26 5WL

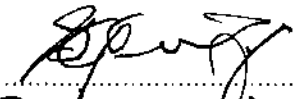
Trustees

D Knights
M Lakin
B Greenaway
D McLatch
J Ricketts

Independent examiner

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire
RG28 7ES

Approved by order of the board of trustees on ...12|02|2025..... and signed on its behalf by:


.....
BRIAN GREENAWAY

Trustee

Independent Examiner's Report to the Trustees of
Rotary Club of Deane Trust Fund
for the Year Ended 30 June 2024

Independent examiner's report to the trustees of Rotary Club of Deane Trust Fund

I report to the charity trustees on my examination of the accounts of the Rotary Club of Deane Trust Fund (the Trust) for the year ended 30 June 2024.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

CA Derbyshire

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited

Date: 12/02/2025.....

Rotary Club of Deane Trust Fund

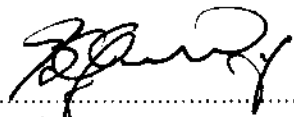
Statement of Financial Activities
for the Year Ended 30 June 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.24 Total funds £ | 30.6.23 Total funds £ |
|------------------------------------|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | - | - | - | 14,054 |
| Charitable activities | | | | | |
| Charitable activities | 4 | 54,896 | - | 54,896 | 51,984 |
| Investment income | 5 | 1,914 | 668 | 2,582 | 1,006 |
| Total | | 56,810 | 668 | 57,478 | 67,044 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | 6 | 63,941 | 8,134 | 72,075 | 72,957 |
| Support costs | 8 | 854 | - | 854 | 843 |
| Total | | 64,795 | 8,134 | 72,929 | 73,800 |
| NET INCOME/(EXPENDITURE) | | (7,985) | (7,466) | (15,451) | (6,756) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | (7,985) | (7,466) | (15,451) | (6,756) |
| Total funds brought forward | | 74,462 | 25,628 | 100,090 | 106,846 |
| TOTAL FUNDS CARRIED FORWARD | | 66,477 | 18,162 | 84,639 | 100,090 |

Balance Sheet
At 30 June 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.24 Total funds £ | 30.6.23 Total funds £ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 4,328 | - | 4,328 | 2,414 |
| Cash at bank and in hand | | 65,349 | 18,162 | 83,511 | 99,246 |
| | | <u>69,677</u> | <u>18,162</u> | <u>87,839</u> | <u>101,660</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (3,200) | - | (3,200) | (1,570) |
| | | <u>66,477</u> | <u>18,162</u> | <u>84,639</u> | <u>100,090</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>66,477</u> | <u>18,162</u> | <u>84,639</u> | <u>100,090</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>66,477</u> | <u>18,162</u> | <u>84,639</u> | <u>100,090</u> |
| NET ASSETS | | | | | |
| | | <u>66,477</u> | <u>18,162</u> | <u>84,639</u> | <u>100,090</u> |
| FUNDS | | | | | |
| Unrestricted funds: | | | | | |
| General funds | 11 | | | 36,477 | 44,462 |
| Designated funds | | | | <u>30,000</u> | <u>30,000</u> |
| | | | | 66,477 | 74,462 |
| Restricted funds: | | | | | |
| Restricted funds | 12 | | | <u>18,162</u> | <u>25,628</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>84,639</u> | <u>100,090</u> |

The financial statements were approved by the Board of Trustees on ...12.02.2025... and were signed on its behalf by:


.....
Trustee

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 2015)', 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.

Charitable activities

None of the Charity's activities were initiated or discontinued during the current or previous year.

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

| 2 DONATIONS & LEGACIES | General Restricted | | 30.6.24 | 30.6.23 |
|------------------------|--------------------|-------|---------|---------|
| | Fund | Funds | Total | Total |
| | £ | £ | £ | £ |
| Donations & Legacies | - | - | - | 10,000 |
| HMRC Gift Aid | - | - | - | 4,054 |
| | - | - | - | 14,054 |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

During the year, 4 (2023: 2) Trustees received reimbursed expenses totalling £2,862 (2023: £2,572). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

| 4 CHARITABLE ACTIVITIES | General Restricted | | 30.6.24 | 30.6.23 |
|---|--------------------|-------|---------|---------|
| | Fund | Funds | Total | Total |
| | £ | £ | £ | £ |
| <u>Activities for generating funds</u> | | | | |
| Anvil | 14,227 | - | 14,227 | 14,772 |
| Community projects | 26 | - | 26 | 1,920 |
| International Projects | 1,689 | - | 1,689 | 4,641 |
| Other fundraising activities | 328 | - | 328 | 1,406 |
| Murder Mystery | 1,538 | - | 1,538 | - |
| Transport Festival | 33,575 | - | 33,575 | 28,550 |
| Youth Projects | - | - | - | 695 |
| District Grant Wessex R CIO SW - | | | | |
| Grant for CCLL | 2,500 | - | 2,500 | - |
| FP District Grant Rotary District SW | 513 | - | 513 | - |
| FP District Grant Wessex R CIO | | | | |
| SW Silk Mill | 500 | - | 500 | - |
| | 54,896 | - | 54,896 | 51,984 |

5 INVESTMENT INCOME

| | Unrestricted Restricted | | 30.6.24 | 30.6.23 |
|------------------------|-------------------------|-------|---------|---------|
| | funds | funds | Total | Total |
| | £ | £ | £ | £ |
| Bank interest received | 1,914 | 668 | 2,582 | 1,006 |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

6 CHARITABLE ACTIVITIES
COSTS

| | Charitable activities £ | Donations paid (Note 7) £ | 30.6.24 Total £ | 30.6.23 Total £ |
|----------------------------------|-------------------------------|------------------------------------|-----------------------|-----------------------|
| Costs of Generating Funds | | | | |
| Anvil | 8,081 | 2,100 | 10,181 | 10,564 |
| Community projects | 1,608 | 7,709 | 9,317 | 9,767 |
| International Projects | 2,676 | 7,964 | 10,640 | 9,542 |
| Murder Mystery | 874 | 670 | 1,544 | - |
| Other fundraising activities | 1,098 | 3,486 | 4,584 | 14,183 |
| Transport Festival | 14,979 | 4,440 | 19,419 | 13,568 |
| Youth Projects | 200 | 7,730 | 7,930 | 7,619 |
| Lend with care | 326 | - | 326 | 390 |
| | <u>29,842</u> | <u>34,099</u> | <u>63,941</u> | <u>65,633</u> |

**Costs of Generating Funds
(restricted)**

| | | | | |
|---------------------|---------------|---------------|---------------|---------------|
| Transport donations | - | 8,134 | 8,134 | 7,324 |
| Total | <u>29,842</u> | <u>42,233</u> | <u>72,075</u> | <u>72,957</u> |

Costs of Generating Funds (Comparatives)

| | Charitable activities £ | Donations paid £ | 30.6.23 Total £ |
|------------------------------|-------------------------------|------------------------|-----------------------|
| Anvil | 7,364 | 3,200 | 10,564 |
| Transport Festival | 12,968 | 600 | 13,568 |
| Other fundraising activities | 5,833 | 8,350 | 14,183 |
| International Projects | 1,941 | 7,601 | 9,542 |
| Youth Projects | 402 | 7,217 | 7,619 |
| Community projects | 2,489 | 7,278 | 9,767 |
| Lend with care | 390 | - | 390 |
| | <u>31,387</u> | <u>34,246</u> | <u>65,633</u> |

**Costs of Generating Funds
(restricted)**

| | | | |
|---------------------|---------------|---------------|---------------|
| Transport donations | - | 7,324 | 7,324 |
| Total | <u>31,387</u> | <u>41,570</u> | <u>72,957</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

| 7 DONATIONS PAID OUT | | | 30.6.24 | 30.6.23 |
|-----------------------------|---------------------------|-------------------------|--------------------|--------------------|
| | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | £ | £ | £ | £ |
| Unrestricted Donations | 34,099 | - | 34,099 | 34,246 |
| Restricted donations | - | 8,134 | 8,134 | 7,324 |
| | <u>34,099</u> | <u>8,134</u> | <u>42,233</u> | <u>41,570</u> |

8 SUPPORT COSTS

Support costs are as follows:

| | 30.6.24 | 30.6.23 |
|----------------------------|------------------------------|------------------------------|
| | Charitable activities | Charitable activities |
| | £ | £ |
| Bank charges | 74 | 63 |
| Independent examiner's fee | 780 | 780 |
| | <u>854</u> | <u>843</u> |

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.24 | 30.6.23 |
|----------------|----------------|----------------|
| | £ | £ |
| Lend with care | 2,088 | 2,414 |
| Other debtors | 500 | - |
| Prepayments | 1,740 | - |
| | <u>4,328</u> | <u>2,414</u> |

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.24 | 30.6.23 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other creditors | <u>3,200</u> | <u>1,570</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

11 MOVEMENT IN FUNDS

| | At 1.7.23 | Net movement in funds | Transfers between funds | 30.6.24 |
|---------------------------|-----------|--------------------------|-------------------------------|---------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 44,462 | (7,985) | - | 36,477 |
| Designated funds | 30,000 | - | - | 30,000 |
| | 74,462 | (7,985) | - | 66,477 |
| Restricted funds | | | | |
| Restricted funds | 25,628 | (7,466) | - | 18,162 |
| TOTAL FUNDS | 100,090 | (15,451) | - | 84,639 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 56,810 | (64,795) | (7,985) |
| Designated funds | - | - | - |
| | 56,810 | (64,795) | (7,985) |
| Restricted funds | | | |
| Restricted funds | 668 | (8,134) | (7,466) |
| TOTAL FUNDS | 57,478 | (72,929) | (15,451) |

Comparatives for movement in funds

| | At 1.7.22 | Net movement in funds | Transfers between funds | 30.6.23 |
|---------------------------|-----------|--------------------------|-------------------------------|---------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 44,900 | (438) | - | 44,462 |
| Designated funds | 30,000 | - | - | 30,000 |
| | 74,900 | (438) | - | 74,462 |
| Restricted funds | 31,946 | (6,318) | - | 25,628 |
| TOTAL FUNDS | 106,846 | (6,756) | - | 100,090 |

11 MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General funds | 66,038 | (66,476) | (438) |
| Designated funds | - | - | - |
| | <u>66,038</u> | <u>(66,476)</u> | <u>(438)</u> |
| Restricted funds | | | |
| Restricted funds | 1,006 | (7,324) | (6,318) |
| TOTAL FUNDS | <u>67,044</u> | <u>(73,800)</u> | <u>(6,756)</u> |

12 RESTRICTED FUNDS

| | At 1.7.23 £ | Incoming Resources £ | Resources Expended £ | Transfers £ | At 30.6.24 £ |
|-----------------------|----------------|----------------------------|----------------------------|----------------|-----------------|
| Donations | | | | | |
| Ring Fenced Donations | 25,628 | 668 | (8,134) | - | 18,162 |
| | <u>25,628</u> | <u>668</u> | <u>(8,134)</u> | <u>-</u> | <u>18,162</u> |

The purpose of each fund is detailed in the Report of the Trustee Directors.

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024 nor 30 June 2023.

Rotary Club of Deane Trust Fund

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

| | Unrestricted funds £ | Restricted funds £ | 30.6.24 Total funds £ | 30.6.23 Total funds £ |
|---------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS | | | | |
| Donations and legacies | | | | |
| Donations received | - | - | - | 14,054 |
| Charitable activities | | | | |
| Activities for generating funds | 54,896 | - | 54,896 | 51,984 |
| Investment income | | | | |
| Bank interest received | 1,914 | 668 | 2,582 | 1,006 |
| Total incoming resources | <u>56,810</u> | <u>668</u> | <u>57,478</u> | <u>67,044</u> |
| EXPENDITURE | | | | |
| Charitable activities | | | | |
| Costs of generating funds | 29,842 | - | 29,842 | 31,387 |
| Donations paid out | 34,099 | 8,134 | 42,233 | 41,570 |
| | <u>63,941</u> | <u>8,134</u> | <u>72,075</u> | <u>72,957</u> |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 74 | - | 74 | 63 |
| Governance costs | | | | |
| Independent examiner's fee | 780 | - | 780 | 780 |
| Total resources expended | <u>64,795</u> | <u>8,134</u> | <u>72,929</u> | <u>73,800</u> |
| Net income/(outgoings) | <u>(7,985)</u> | <u>(7,466)</u> | <u>(15,451)</u> | <u>(6,756)</u> |

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Accounts

REGISTERED CHARITY NUMBER: 801066

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Rotary Club of Deane Trust Fund

Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Rotary Club of Deane Trust Fund

Contents of the Financial Statements
for the Year Ended 30 June 2023

| | Page |
|--|---------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 12 |
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Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to apply both the capital and income which may from time to time be received by the Trustees, for the relief of the poor and needy, or for such other charitable purpose, institution, society or object as the Rotary Club of Basingstoke Deane shall in a duly constituted meeting from time to time direct. This meeting shall be chaired by the President of the said Rotary Club.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity successfully ran a Festival of Transport, which raised total income of £28,550 (2022: £34,822 raised from 2 festival events, which included the cancelled 2021 festival during COVID-19) and incurred total expenses of £13,568 (2022: 8,648) giving a net surplus of £14,982 (2022: £26,174). This event remains popular and is key to generating income for the charity.

The annual Anvil concert generated total income of £14,772 (2022: £14,146), incurred expenses of £10,564 (2022: 11,016) and raised a net surplus of £4,208 (2022: £3,130).

FINANCIAL REVIEW

Total income for the charity for the year ended 30 June 2023 was £67,044 (2022: £52,730), this increase in income relates to a very generous private donation of £10,000.

The charity received £10,000 (2022: £nil) of donations in the year. This level of donations continues to enable the charity to fulfil its charitable objectives by providing relief for the poor and needy or for other charitable purposes as seen fit by the Rotary Club of Basingstoke Deane.

The charity made a generous donation of £nil (2022: £30,000) to Hampshire Hospitals Charity for AF Cardiac Equipment during the year.

The charity closed the year with net deficit of £6,756 (2022: £13,726) which comprises as a deficit on general funds of £438 (2022: £11,522) and a deficit on restricted funds of £6,318 (2022: £2,204).

Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2023

FINANCIAL REVIEW (Continued)

Reserves policy

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain out of those funds described in the accounts as "Unrestricted Funds" a "Designated Fund" at a level of not less than £30,000 (2022: £30,000). The Trustees consider that this Fund will provide a sufficient sum to cover the costs and cash flow required to run planned fundraising activities in the coming year.

There is a continued wish by the trustees reduce the size of the unrestricted reserves to a level more in keeping with that needed to support its usual fundraising activities.

The charity received an anonymous donation of £40,000 in 2020 to provide transport support to several local charities over several years. During the year, the charity received £nil (2022: £nil) of additional donations, £1,006 (2022: £165) of bank interest income and has donated £7,324 (2022: £2,369) for this exact purpose. The balance of £25,628 (2022: £31,946) is held within Restricted Funds to utilise specifically for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Rotary Club of Deane Trust Fund is controlled by its governing document, a deed of trust dated 4 August 1987 and constitutes an unincorporated charity. It is registered as a charity with the Charity Commission, charity number: 801066.

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

801066

Principal address

9 Cortland Drive
Bramley
Tadley
Hampshire
RG26 5WL

Trustees

A McCarthy
D Knights
M Lakin
B Greenaway
D McLatch
J Ricketts

Appointed:

01/07/2023

Resigned

30/06/2023

Retired

Independent examiner

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Approved by order of the board of trustees on 14/02/2024..... and signed on its behalf by:



M. R. Lakin

Trustee

Independent Examiner's Report to the Trustees of
Rotary Club of Deane Trust Fund
for the Year Ended 30 June 2023

Independent examiner's report to the trustees of Rotary Club of Deane Trust Fund

I report to the charity trustees on my examination of the accounts of the Rotary Club of Deane Trust Fund (the Trust) for the year ended 30 June 2023.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Charlotte Derbyshire

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited

Date: 14 | 02 | 2024

Rotary Club of Deane Trust Fund

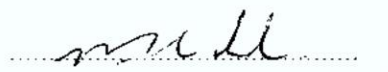
Statement of Financial Activities
for the Year Ended 30 June 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.23 Total funds £ | 30.6.22 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 14,054 | - | 14,054 | 1,025 |
| Charitable activities | | | | | |
| Charitable activities | 4 | 51,984 | - | 51,984 | 51,540 |
| Investment income | 5 | - | 1,006 | 1,006 | 165 |
| Total | | 66,038 | 1,006 | 67,044 | 52,730 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | 6 | 65,633 | 7,324 | 72,957 | 65,578 |
| Support costs | 8 | 843 | - | 843 | 878 |
| Total | | 66,476 | 7,324 | 73,800 | 66,456 |
| NET INCOME/(EXPENDITURE) | | (438) | (6,318) | (6,756) | (13,726) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | (438) | (6,318) | (6,756) | (13,726) |
| Total funds brought forward | | 74,900 | 31,946 | 106,846 | 120,572 |
| TOTAL FUNDS CARRIED FORWARD | | 74,462 | 25,628 | 100,090 | 106,846 |

Balance Sheet
At 30 June 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.23 Total funds £ | 30.6.22 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 2,414 | - | 2,414 | 2,054 |
| Cash at bank and in hand | | <u>73,618</u> | <u>25,628</u> | <u>99,246</u> | <u>107,174</u> |
| | | 76,032 | 25,628 | 101,660 | 109,228 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (1,570) | - | (1,570) | (2,382) |
| | | <u>74,462</u> | <u>25,628</u> | <u>100,090</u> | <u>106,846</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>74,462</u> | <u>25,628</u> | <u>100,090</u> | <u>106,846</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>74,462</u> | <u>25,628</u> | <u>100,090</u> | <u>106,846</u> |
| NET ASSETS | | | | | |
| | | <u>74,462</u> | <u>25,628</u> | <u>100,090</u> | <u>106,846</u> |
| FUNDS | | | | | |
| Unrestricted funds: | | | | | |
| General funds | 11 | | | 44,462 | 44,900 |
| Designated funds | | | | <u>30,000</u> | <u>30,000</u> |
| | | | | 74,462 | 74,900 |
| Restricted funds: | | | | | |
| Restricted funds | 12 | | | <u>25,628</u> | <u>31,946</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>100,090</u> | <u>106,846</u> |

The financial statements were approved by the Board of Trustees on 14.02.2024
and were signed on its behalf by:


M. A. LAKIN

Trustee

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 2015)', 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.

Charitable activities

None of the Charity's activities were initiated or discontinued during the current or previous year.

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2 DONATIONS & LEGACIES

| | General Fund £ | Restricted Funds £ | 30.6.23 Total £ | 30.6.22 Total £ |
|----------------------|----------------------|--------------------------|-----------------------|-----------------------|
| Donations & Legacies | 10,000 | - | 10,000 | - |
| HMRC Gift Aid | 4,054 | - | 4,054 | 1,025 |
| | 14,054 | - | 14,054 | 1,025 |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

During the year, 2 (2022: 4) Trustees received reimbursed expenses totalling £2,572 (2022: £3,512). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

4 CHARITABLE ACTIVITIES

| | General Fund £ | Restricted Funds £ | 30.6.23 Total £ | 30.6.22 Total £ |
|---|----------------------|--------------------------|-----------------------|-----------------------|
| <u>Activities for generating funds</u> | | | | |
| Anvil | 14,772 | - | 14,772 | 14,146 |
| Transport Festival | 28,550 | - | 28,550 | 34,822 |
| Other fundraising activities | 1,406 | - | 1,406 | 1,094 |
| International Projects | 4,641 | - | 4,641 | 878 |
| Youth Projects | 695 | - | 695 | - |
| Community projects | 1,920 | - | 1,920 | 600 |
| | 51,984 | - | 51,984 | 51,540 |

5 INVESTMENT INCOME

| | Unrestricted funds £ | Restricted funds £ | 30.6.23 Total funds £ | 30.6.22 Total Funds £ |
|------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Bank interest received | - | 1,006 | 1,006 | 165 |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

6 CHARITABLE ACTIVITIES COSTS

| | Charitable activities £ | Donations paid (Note 7) £ | 30.6.23 Total £ | 30.6.22 Total £ |
|----------------------------------|-------------------------------|------------------------------------|-----------------------|-----------------------|
| Costs of Generating Funds | | | | |
| Anvil | 7,364 | 3,200 | 10,564 | 11,016 |
| Transport Festival | 12,968 | 600 | 13,568 | 8,648 |
| Other fundraising activities | 5,833 | 8,350 | 14,183 | 4,088 |
| International Projects | 1,941 | 7,601 | 9,542 | 3,997 |
| Youth Projects | 402 | 7,217 | 7,619 | 1,885 |
| Community projects | 2,489 | 7,278 | 9,767 | 3,129 |
| Lend with care | 390 | - | 390 | 446 |
| Cardiac equipment donation | - | - | - | 30,000 |
| | 31,387 | 34,246 | 65,633 | 63,209 |

**Costs of Generating Funds
(restricted)**

| | | | | |
|---------------------|--------|--------|--------|--------|
| Transport donations | - | 7,324 | 7,324 | 2,369 |
| Total | 31,387 | 41,570 | 72,957 | 65,578 |

Costs of Generating Funds (Comparatives)

| | Charitable activities £ | Donations paid £ | 30.6.22 Total £ |
|------------------------------|-------------------------------|------------------------|-----------------------|
| Anvil | 9,516 | 1,500 | 11,016 |
| Transport Festival | 8,198 | 450 | 8,648 |
| Other fundraising activities | 3,389 | 699 | 4,088 |
| International Projects | 3,807 | 190 | 3,997 |
| Youth Projects | 235 | 1,650 | 1,885 |
| Community projects | 1,029 | 2,100 | 3,129 |
| Lend with care | 446 | - | 446 |
| Cardiac equipment donation | - | 30,000 | 30,000 |
| | 26,620 | 36,589 | 63,209 |

**Costs of Generating Funds
(restricted)**

| | | | |
|---------------------|--------|--------|--------|
| Transport donations | - | 2,369 | 2,369 |
| Total | 26,620 | 38,958 | 65,578 |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

| 7 DONATIONS PAID OUT | Unrestricted funds | Restricted funds | 30.6.23 Total funds | 30.6.22 Total Funds |
|-----------------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted Donations | 34,246 | - | 34,246 | 36,589 |
| Restricted donations | - | 7,324 | 7,324 | 2,369 |
| | <u>34,246</u> | <u>7,324</u> | <u>41,570</u> | <u>38,958</u> |

8 SUPPORT COSTS

Support costs are as follows:

| | 30.6.23 Charitable activities | 30.6.22 Charitable activities |
|----------------------------|--|--|
| | £ | £ |
| Bank charges | 63 | 98 |
| Independent examiner's fee | 780 | 780 |
| | <u>843</u> | <u>878</u> |

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.23 | 30.6.22 |
|----------------|----------------|----------------|
| | £ | £ |
| Lend with care | 2,414 | 1554 |
| Other debtors | - | 500 |
| | <u>2,414</u> | <u>2,054</u> |

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.23 | 30.6.22 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other creditors | <u>1,570</u> | <u>2,382</u> |

11 MOVEMENT IN FUNDS

| | At 1.7.22 | Net movement in funds | Transfers between funds | 30.6.23 |
|---------------------------|----------------|--------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 44,900 | (438) | - | 44,462 |
| Designated funds | 30,000 | - | - | 30,000 |
| | 74,900 | (438) | - | 74,462 |
| Restricted funds | | | | |
| Restricted funds | 31,946 | (6,318) | - | 25,628 |
| TOTAL FUNDS | 106,846 | (6,756) | - | 100,090 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 66,038 | (66,476) | (438) |
| Designated funds | - | - | - |
| | 66,038 | (66,476) | (438) |
| Restricted funds | | | |
| Restricted funds | 1,006 | (7,324) | (6,318) |
| TOTAL FUNDS | 67,044 | (73,800) | (6,756) |

Comparatives for movement in funds

| | At 1.7.21 | Net movement in funds | Transfers between funds | At 30.6.22 |
|---------------------------|----------------|--------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 56,422 | (11,522) | - | 44,900 |
| Designated funds | 30,000 | - | - | 30,000 |
| | 86,422 | (11,522) | - | 74,900 |
| Restricted funds | | | | |
| Restricted funds | 34,150 | (2,204) | - | 31,946 |
| TOTAL FUNDS | 120,572 | (13,726) | - | 106,846 |

11 MOVEMENT IN FUNDS - continued

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 52,565 | (64,087) | (11,522) |
| Designated funds | - | - | - |
| | <u>52,565</u> | <u>(64,087)</u> | <u>(11,522)</u> |
| Restricted funds | | | |
| Restricted funds | 165 | (2,369) | (2,204) |
| TOTAL FUNDS | <u>52,730</u> | <u>(66,456)</u> | <u>(13,726)</u> |

12 RESTRICTED FUNDS

| | At 1.7.22 | Incoming Resources | Resources Expended | Transfers | At 30.6.23 |
|-----------------------|---------------|--------------------|--------------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Donations | | | | | |
| Ring Fenced Donations | 31,946 | 1,006 | (7,324) | - | 25,628 |
| | <u>31,946</u> | <u>1,006</u> | <u>(7,324)</u> | <u>-</u> | <u>25,628</u> |

The purpose of each fund is detailed in the Report of the Trustee Directors.

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023 nor 30 June 2022.

Rotary Club of Deane Trust Fund

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

| | Unrestricted funds £ | Restricted funds £ | 30.6.23 Total funds £ | 30.6.22 Total funds £ |
|---------------------------------|-------------------------------------|-----------------------------------|--|--|
| INCOME AND ENDOWMENTS | | | | |
| Donations and legacies | | | | |
| Donations received | 14,054 | - | 14,054 | 1,025 |
| Charitable activities | | | | |
| Activities for generating funds | 51,984 | - | 51,984 | 51,540 |
| Investment income | | | | |
| Bank interest received | - | 1,006 | 1006 | 165 |
| Total incoming resources | <u>66,038</u> | <u>1,006</u> | <u>67,044</u> | <u>52,730</u> |
| EXPENDITURE | | | | |
| Charitable activities | | | | |
| Costs of generating funds | 31,387 | - | 31,387 | 26,620 |
| Donations paid out | 34,246 | 7,324 | 41,570 | 38,958 |
| | <u>65,633</u> | <u>7,324</u> | <u>72,957</u> | <u>65,578</u> |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 63 | - | 63 | 98 |
| Governance costs | | | | |
| Independent examiner's fee | 780 | - | 780 | 780 |
| Total resources expended | <u>66,476</u> | <u>7,324</u> | <u>73,800</u> | <u>66,456</u> |
| Net income/(outgoings) | <u>(438)</u> | <u>(6,318)</u> | <u>(6,756)</u> | <u>(13,726)</u> |

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Accounts

REGISTERED CHARITY NUMBER: 801066

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Rotary Club of Deane Trust Fund

Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Rotary Club of Deane Trust Fund

Contents of the Financial Statements
for the Year Ended 30 June 2022

| | Page |
|--|---------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to apply both the capital and income which may from time to time be received by the Trustees, for the relief of the poor and needy, or for such other charitable purpose, institution, society or object as the Rotary Club of Basingstoke Deane shall in a duly constituted meeting from time to time direct. This meeting shall be chaired by the President of the said Rotary Club.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity successfully held two Festivals of Transport, one of which was postponed last year due to COVID-19. One was held in August 2021 which raised a net income of £12,487 and another in May 2022 which raised a net income of £16,985. This event remains popular and is key to generating income for the charity.

The annual Anvil concert, which was also postponed last year due to COVID-19, was able to take place this year and generated total income of £14,146 (2021: £nil) and raised a net profit of £4,630 (2021: £nil).

FINANCIAL REVIEW

Total income for the charity for the year ended 30 June 2022 was £52,730 (2021: £23,812), this increase in income relates to the lifting of Covid-19 restrictions during the year leading to the ability to carry out the Anvil and Festival of Transport projects.

The charity received £1,025 (2021: £4,082) of donations in the year. This level of donations continues to enable the charity to fulfil its charitable objectives by providing relief for the poor and needy or for other charitable purposes as seen fit by the Rotary Club of Basingstoke Deane.

The charity made a generous donation of £30,000 (2021: £nil) to Hampshire Hospitals Charity for AF Cardiac Equipment during the year.

The charity closed the year with net deficit of £13,726 (2021: net income £8,143) which comprises as a deficit on general funds of £11,522 (2021: surplus of £10,863) and a deficit on restricted funds of £2,204 (2021: £2,450).

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2022

FINANCIAL REVIEW (Continued)

Reserves policy

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain out of those funds described in the accounts as "Unrestricted Funds" a "Designated Fund" at a level of not less than £30,000 (2021: £30,000). The Trustees consider that this Fund will provide a sufficient sum to cover the costs and cash flow required to run planned fundraising activities in the coming year

There is a continued wish by the trustees reduce the size of the unrestricted reserves to a level more in keeping with that needed to support its usual fundraising activities.

The charity received an anonymous donation of £40,000 in 2020 to provide transport support to several local charities over a number of years. During the year, the charity received £nil (2021: £2,500) of additional donations, £165 (2021: £350) of bank interest income and has donated £2,369 (2021: £5,300) for this exact purpose. The balance of £31,946 (2021: £34,150) is held within Restricted Funds to utilise specifically for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Rotary Club of Deane Trust Fund is controlled by its governing document, a deed of trust dated 4 August 1987 and constitutes an unincorporated charity. It is registered as a charity with the Charity Commission, charity number: 801066.

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

801066

Principal address

9 Cortland Drive
Bramley
Tadley
Hampshire
RG26 5WL

Trustees

R J Lentell

J Rouse

A McCarthy

G Lewis

D Knights

M Lakin

B Greenaway

D McLatch

Appointed:

01/07/2022

28/06/2022

01/06/2022

Resigned

12/05/2022

30/06/2022

Retired

13/03/2022

Independent examiner

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Approved by order of the board of trustees on *18th Nov 2022* and signed on its behalf by:

A. McCarthy
.....

Trustee

Independent Examiner's Report to the Trustees of
Rotary Club of Deane Trust Fund
for the Year Ended 30 June 2022

Independent examiner's report to the trustees of Rotary Club of Deane Trust Fund

I report to the charity trustees on my examination of the accounts of the Rotary Club of Deane Trust Fund (the Trust) for the year ended 30 June 2022.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

C Derbyshire

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited

Date: 30/11/2022

Rotary Club of Deane Trust Fund

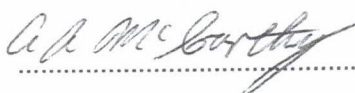
Statement of Financial Activities
for the Year Ended 30 June 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.22 Total funds £ | 30.6.21 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 1,025 | - | 1,025 | 4,082 |
| Charitable activities | | | | | |
| Charitable activities | 4 | 51,540 | - | 51,540 | 19,371 |
| Investment income | 5 | - | 165 | 165 | 359 |
| Total | | 52,565 | 165 | 52,730 | 23,812 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | 6 | 63,209 | 2,369 | 65,578 | 14,541 |
| Support costs | 7 | 878 | - | 878 | 858 |
| Total | | 64,087 | 2,369 | 66,456 | 15,399 |
| NET INCOME/(EXPENDITURE) | | (11,522) | (2,204) | (13,726) | 8,413 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | (11,522) | (2,204) | (13,726) | 8,413 |
| Total funds brought forward | | 86,422 | 34,150 | 120,572 | 112,159 |
| TOTAL FUNDS CARRIED FORWARD | | 74,900 | 31,946 | 106,846 | 120,572 |

Balance Sheet
At 30 June 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.22 Total funds £ | 30.6.21 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 2,054 | - | 2,054 | 1,582 |
| Cash at bank and in hand | | 75,228 | 31,946 | 107,174 | 119,770 |
| | | <u>77,282</u> | <u>31,946</u> | <u>109,228</u> | <u>121,352</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (2,382) | - | (2,382) | (780) |
| | | <u>74,900</u> | <u>31,946</u> | <u>106,846</u> | <u>120,572</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>74,900</u> | <u>31,946</u> | <u>106,846</u> | <u>120,572</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>74,900</u> | <u>31,946</u> | <u>106,846</u> | <u>120,572</u> |
| NET ASSETS | | | | | |
| | | <u><u>74,900</u></u> | <u><u>31,946</u></u> | <u><u>106,846</u></u> | <u><u>120,572</u></u> |
| FUNDS | | | | | |
| Unrestricted funds: | 11 | | | | |
| General funds | | | | 44,900 | 56,422 |
| Designated funds | | | | <u>30,000</u> | <u>30,000</u> |
| | | | | 74,900 | 86,422 |
| Restricted funds: | | | | | |
| Restricted funds | 12 | | | <u>31,946</u> | <u>34,150</u> |
| TOTAL FUNDS | | | | <u>106,846</u> | <u>120,572</u> |

The financial statements were approved by the Board of Trustees on 18th Nov 2022
and were signed on its behalf by:


.....

Trustee

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 2015)', 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.

Charitable activities

None of the Charity's activities were initiated or discontinued during the current or previous year.

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

| | General Restricted | | 30.6.22 | 30.6.21 |
|----------------------|--------------------|----------|--------------|--------------|
| | Fund | Funds | Total | Total |
| | £ | £ | £ | £ |
| Donations & Legacies | - | - | - | 2,500 |
| HMRC Gift Aid | 1,025 | - | 1,025 | 1,582 |
| | <u>1,025</u> | <u>-</u> | <u>1,025</u> | <u>4,082</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

During the year 4 (2021: 2) Trustees received reimbursed expenses totalling £3,512 (2021: £271). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

| | General Restricted | | 30.6.22 | 30.6.21 |
|---|--------------------|----------|---------------|---------------|
| | Fund | Funds | Total | Total |
| | £ | £ | £ | £ |
| <u>Activities for generating funds</u> | | | | |
| Anvil | 14,146 | - | 14,146 | - |
| Boxing | - | - | - | - |
| Transport Festival | 34,822 | - | 34,822 | 982 |
| Other fundraising activities | 2,572 | - | 2,572 | 18,389 |
| | <u>51,540</u> | <u>-</u> | <u>51,540</u> | <u>19,371</u> |

5 INVESTMENT INCOME

| | | | 30.6.22 | 30.6.21 |
|------------------------|--------------------|------------------|-------------|-------------|
| | Unrestricted funds | Restricted funds | Total funds | Total Funds |
| | £ | £ | £ | £ |
| Bank interest received | - | 165 | 165 | 359 |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

6 CHARITABLE ACTIVITIES COSTS

| | Charitable activities | Donations paid (Note 7) | 30.6.22 Total | 30.6.21 Total |
|----------------------------------|--------------------------|-------------------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Costs of Generating Funds | | | | |
| Anvil | 9,516 | 1,500 | 11,016 | - |
| Boxing | - | - | - | - |
| Transport Festival | 8,198 | 450 | 8,648 | 170 |
| Other fundraising activities | 8,460 | 4,639 | 13,099 | 9,071 |
| Lend with care | 446 | - | 446 | - |
| Cardiac equipment donation | - | 30,000 | 30,000 | - |
| | <u>26,620</u> | <u>36,589</u> | <u>63,209</u> | <u>9,241</u> |

**Costs of Generating Funds
(restricted)**

| | | | | |
|---------------------|---|-------|-------|-------|
| Transport donations | - | 2,369 | 2,369 | 5,300 |
|---------------------|---|-------|-------|-------|

Costs of Generating Funds (Comparatives)

| | Charitable activities | Donations paid | 30.6.21 Total |
|------------------------------|--------------------------|-------------------|------------------|
| | £ | £ | £ |
| Anvil | - | - | - |
| Boxing | - | - | - |
| Transport Festival | 170 | - | 170 |
| Other fundraising activities | 4,166 | 4,905 | 9,071 |
| Donations | - | 5,300 | 5,300 |
| | <u>4,336</u> | <u>10,205</u> | <u>14,541</u> |

7 DONATIONS PAID OUT

| | Unrestricted funds | Restricted funds | 30.6.22 Total funds | 30.6.21 Total Funds |
|------------------------|-----------------------|---------------------|---------------------------|---------------------------|
| | £ | £ | £ | £ |
| Unrestricted Donations | 36,589 | - | 36,589 | 4,905 |
| Restricted donations | - | 2,369 | 2,369 | 5,300 |
| | <u>36,589</u> | <u>2,369</u> | <u>38,958</u> | <u>10,205</u> |

8 SUPPORT COSTS

Support costs are as follows:

| | 30.6.22 Charitable activities | 30.6.21 Charitable activities |
|----------------------------|-------------------------------------|-------------------------------------|
| | £ | £ |
| Bank charges | 98 | 78 |
| Independent examiner's fee | 780 | 780 |
| | <u>878</u> | <u>858</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.22 | 30.6.21 |
|----------------|--------------|--------------|
| | £ | £ |
| Lend with care | 1554 | - |
| Other debtors | 500 | 1582 |
| | <u>2,054</u> | <u>1,582</u> |

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.22 | 30.6.21 |
|-----------------|--------------|------------|
| | £ | £ |
| Other creditors | <u>2,382</u> | <u>780</u> |

11 MOVEMENT IN FUNDS

| | At 1.7.21 | Net movement in funds | Transfers between funds | 30.6.22 |
|---------------------------|----------------|--------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 56,422 | (11,522) | - | 44,900 |
| Designated funds | 30,000 | - | - | 30,000 |
| | <u>86,422</u> | <u>(11,522)</u> | <u>-</u> | <u>74,900</u> |
| Restricted funds | | | | |
| Restricted funds | 34,150 | (2,204) | - | 31,946 |
| TOTAL FUNDS | <u>120,572</u> | <u>(13,726)</u> | <u>-</u> | <u>106,846</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 52,565 | (64,087) | (11,522) |
| Designated funds | - | - | - |
| | <u>52,565</u> | <u>(64,087)</u> | <u>(11,522)</u> |
| Restricted funds | | | |
| Restricted funds | 165 | (2,369) | (2,204) |
| TOTAL FUNDS | <u>52,730</u> | <u>(66,456)</u> | <u>(13,726)</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

11 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.7.20 | Net movement in funds | Transfers between funds | At 30.6.21 |
|---------------------------|----------------|--------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 45,559 | 10,863 | - | 56,422 |
| Designated funds | 30,000 | - | - | 30,000 |
| | <u>75,559</u> | <u>10,863</u> | <u>-</u> | <u>86,422</u> |
| Restricted funds | | | | |
| Restricted funds | 36,600 | (2,450) | - | 34,150 |
| TOTAL FUNDS | <u>112,159</u> | <u>8,413</u> | <u>-</u> | <u>120,572</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 20,962 | (10,099) | 10,863 |
| Designated funds | - | - | - |
| | <u>20,962</u> | <u>(10,099)</u> | <u>10,863</u> |
| Restricted funds | | | |
| Restricted funds | 2,850 | (5,300) | (2,450) |
| TOTAL FUNDS | <u>23,812</u> | <u>(15,399)</u> | <u>8,413</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

12 RESTRICTED FUNDS

| | At 1.7.21 | Incoming Resources | Resources Expended | Transfers | At 30.6.22 |
|-----------------------|---------------|-----------------------|-----------------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Donations | | | | | |
| Ring Fenced Donations | 34,150 | - | (2,369) | - | 31,781 |
| | <u>34,150</u> | <u>-</u> | <u>(2,369)</u> | <u>-</u> | <u>31,781</u> |

The purpose of each fund is detailed in the Report of the Trustee Directors.

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022 nor 30 June 2021.

Rotary Club of Deane Trust Fund

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

| | Unrestricted funds £ | Restricted funds £ | 30.6.22 Total funds £ | 30.6.21 Total funds £ |
|---------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS | | | | |
| Donations and legacies | | | | |
| Donations received | 1,025 | - | 1,025 | 4,082 |
| Charitable activities | | | | |
| Activities for generating funds | 51,540 | - | 51,540 | 19,371 |
| Investment income | | | | |
| Bank interest received | - | 165 | 165 | 359 |
| Total incoming resources | <u>52,565</u> | <u>165</u> | <u>52,730</u> | <u>23,812</u> |
| EXPENDITURE | | | | |
| Charitable activities | | | | |
| Costs of generating funds | 26,620 | - | 26,620 | 4,336 |
| Donations paid out | 36,589 | 2,369 | 38,958 | 10,205 |
| | <u>63,209</u> | <u>2,369</u> | <u>65,578</u> | <u>14,541</u> |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 98 | - | 98 | 78 |
| Governance costs | | | | |
| Independent examiner's fee | 780 | - | 780 | 780 |
| Total resources expended | <u>64,087</u> | <u>2,369</u> | <u>66,456</u> | <u>15,399</u> |
| Net income/(outgoings) | <u>(11,522)</u> | <u>(2,204)</u> | <u>(13,726)</u> | <u>8,413</u> |

ROTARY CLUB OF DEANE TRUST FUND

England & Wales - Charity number 801066

Accounts

REGISTERED CHARITY NUMBER: 801066

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
Rotary Club of Deane Trust Fund

Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Rotary Club of Deane Trust Fund

Contents of the Financial Statements
for the Year Ended 30 June 2021

| | Page |
|--|---------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

Rotary Club of Deane Trust Fund

Report of the Trustees for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to apply both the capital and income which may from time to time be received by the Trustees, for the relief of the poor and needy, or for such other charitable purpose, institution, society or object as the Rotary Club of Basingstoke Deane shall in a duly constituted meeting from time to time direct. This meeting shall be chaired by the President of the said Rotary Club.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the current Covid-19 outbreak, the charity's income this year has been very limited. The annual Anvil concert and the Boxing event were both cancelled. The Festival of Transport scheduled for May 2021 had to be postponed to August 2021.

Our major project during the year was to raise funds for equipment to treat AF patients in Basingstoke, instead of them having to travel to Southampton for treatment. We set up a crowd-funding scheme for public donations and a major contribution came from club members who paid differing amounts of 'discretionary subscriptions' throughout the year. Normal full subscriptions had been suspended from April 2020.

FINANCIAL REVIEW

Total income for the charity for the year ended 30 June 2021 was £23,812 (2020: £120,300), this decrease relates to the cancellation of the Anvil & boxing event, and the postponement of The Festival of Transport.

The charity received £4,082 (2020: £41,098) of donations in the year, this decrease from the prior year relates to a significant anonymous donation of £40,000 received in the prior year. This level of donations continues to enable the charity to fulfil its charitable objectives by providing relief for the poor and needy or for other charitable purposes as seen fit by the Rotary Club of Basingstoke Deane.

The charity closed the year with net income of £8,413 (2020: £45,402) which comprises as a surplus on general funds of £10,863 (2020: £8,802) and a deficit on restricted funds of £2,450 (2020: £36,600 surplus)

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2021

FINANCIAL REVIEW (Continued)

Reserves policy

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain out of those funds described in the accounts as "Unrestricted Funds" a "Designated Fund" at a level of not less than £30,000 (2020: £30,000). The Trustees consider that this Fund will provide a sufficient sum to cover the costs and cash flow required to run planned fundraising activities in the coming year

There is a continued wish by the trustees reduce the size of the unrestricted reserves to a level more in keeping with that needed to support its usual fundraising activities.

The charity received an anonymous donation of £40,000 in the prior year to provide transport support to a number of local charities over a number of years. During the year, the charity received a further £2,500 of donations, £350 (2020: £nil) of bank interest income and has donated £5,300 (2020: £3,400) for this exact purpose. The balance of £34,150 (2020: £36,600) is held within Restricted Funds to utilise specifically for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Rotary Club of Deane Trust Fund is controlled by its governing document, a deed of trust dated 4 August 1987 and constitutes an unincorporated charity. It is registered as a charity with the Charity Commission, charity number: 801066.

Rotary Club of Deane Trust Fund

Report of the Trustees
for the Year Ended 30 June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

801066

Principal address

45 Lynch Hill Park
Whitchurch
Hampshire
RG28 7NF

Trustees


R J Lentell
J Rouse
A McCarthy
G Lewis
D Knights

- appointed 1.1.21

Independent examiner

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire
RG28 7LH

Approved by order of the board of trustees on *6th December 2021* and signed on its behalf by:


.....
G Lewis - Trustee

Independent Examiner's Report to the Trustees of
Rotary Club of Deane Trust Fund

Independent examiner's report to the trustees of Rotary Club of Deane Trust Fund

I report to the charity trustees on my examination of the accounts of the Rotary Club of Deane Trust Fund (the Trust) for the year ended 30 June 2021.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

CAI Derbyshire

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited

Date: 12/01/2022.....

Rotary Club of Deane Trust Fund

Statement of Financial Activities
for the Year Ended 30 June 2021

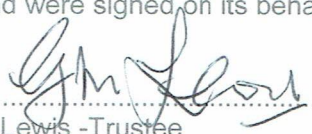
| | | Unrestricted funds | Restricted funds | 30.6.21 Total funds | 30.6.20 Total funds |
|------------------------------------|-------|-----------------------|---------------------|---------------------------|---------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 1,582 | 2,500 | 4,082 | 41,098 |
| Charitable activities | | | | | |
| Charitable activities | 4 | 19,371 | - | 19,371 | 79,070 |
| Investment income | 5 | <u>9</u> | <u>350</u> | <u>359</u> | <u>132</u> |
| Total | | 20,962 | 2,850 | 23,812 | 120,300 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | 6 | <u>10,099</u> | <u>5,300</u> | <u>15,399</u> | <u>74,898</u> |
| Total | | 10,099 | 5,300 | 15,399 | 74,898 |
| NET INCOME/(EXPENDITURE) | | | | | |
| | | 10,863 | (2,450) | 8,413 | 45,402 |
| Transfers between funds | | | | | |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | | | | |
| | | 10,863 | (2,450) | 8,413 | 45,402 |
| Total funds brought forward | | | | | |
| | | 75,559 | 36,600 | 112,159 | 66,757 |
| TOTAL FUNDS CARRIED FORWARD | | | | | |
| | | <u>86,422</u> | <u>34,150</u> | <u>120,572</u> | <u>112,159</u> |

Rotary Club of Deane Trust Fund

Balance Sheet
At 30 June 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | 30.6.21 Total funds £ | 30.6.20 Total funds £ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 1,582 | - | 1,582 | - |
| Cash at bank and in hand | | 85,620 | 34,150 | 119,770 | 112,939 |
| | | <u>87,202</u> | <u>34,150</u> | <u>121,352</u> | <u>112,939</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (780) | - | (780) | (780) |
| | | <u>86,422</u> | <u>34,150</u> | <u>120,572</u> | <u>112,159</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>86,422</u> | <u>34,150</u> | <u>120,572</u> | <u>112,159</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>86,422</u> | <u>34,150</u> | <u>120,572</u> | <u>112,159</u> |
| NET ASSETS | | | | | |
| | | <u>86,422</u> | <u>34,150</u> | <u>120,572</u> | <u>112,159</u> |
| FUNDS | | | | | |
| Unrestricted funds: | | | | | |
| General funds | 11 | | | 56,422 | 45,559 |
| Designated funds | | | | <u>30,000</u> | <u>30,000</u> |
| | | | | 86,422 | 75,559 |
| Restricted funds: | | | | | |
| Restricted funds | 12 | | | <u>34,150</u> | <u>36,600</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>120,572</u> | <u>112,159</u> |

The financial statements were approved by the Board of Trustees on06/12/2021.....
and were signed on its behalf by:


G Lewis -Trustee

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 2015)', 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.

Going Concern

The anticipated impact of COVID-19 on the Charity continues to remain minimal, the charity has built up sufficient reserves to support any financial losses which may occur due to COVID-19 and the lockdown restrictions. The trustees are therefore confident that the charity will continue as a going concern.

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.

Charitable activities

None of the Charity's activities were initiated or discontinued during the current or previous year.

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2 DONATIONS & LEGACIES

| | General Fund £ | Restricted Funds £ | 30.6.21 Total £ | 30.6.20 Total £ |
|----------------------|----------------------|--------------------------|-----------------------|-----------------------|
| Donations & Legacies | - | 2,500 | 2,500 | 40,000 |
| HMRC Gift Aid | 1,582 | - | 1,582 | 1,098 |
| | <u>1,582</u> | <u>2,500</u> | <u>4,082</u> | <u>41,098</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

During the year Trustees received reimbursed expenses totalling £271 (2020: £nil). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

4 CHARITABLE ACTIVITIES

| | General Fund £ | Restricted Funds £ | 30.6.21 Total £ | 30.6.20 Total £ |
|---|----------------------|--------------------------|-----------------------|-----------------------|
| <u>Activities for generating funds</u> | | | | |
| Anvil | - | - | - | 19,611 |
| Boxing | - | - | - | 50,589 |
| Transport Festival | 982 | - | 982 | 4,575 |
| Other fundraising activities | 18,389 | - | 18,389 | 4,295 |
| | <u>19,371</u> | <u>-</u> | <u>19,371</u> | <u>79,070</u> |

5 INVESTMENT INCOME

| | Unrestricted funds £ | Restricted funds £ | 30.6.21 Total funds £ | 30.6.20 Total Funds £ |
|------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Bank interest received | 9 | 350 | 359 | 132 |
| | <u>9</u> | <u>350</u> | <u>359</u> | <u>132</u> |

6 CHARITABLE ACTIVITIES COSTS

| | Charitable activities | Donations paid (Note 7) | 30.6.21 Total | 30.6.20 Total |
|----------------------------------|-----------------------|-------------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Costs of Generating Funds | | | | |
| Anvil | - | - | - | 15,231 |
| Boxing | - | - | - | 39,218 |
| Transport Festival | 170 | - | 170 | 2,067 |
| Other fundraising activities | 4,166 | 4,905 | 9,071 | 14,142 |
| Transport donations | - | 5,300 | 5,300 | 3,400 |
| | <u>4,336</u> | <u>10,205</u> | <u>14,541</u> | <u>74,058</u> |

Costs of Generating Funds (Comparatives)

| | Charitable activities | Donations paid | 30.6.20 Total |
|------------------------------|-----------------------|----------------|---------------|
| | £ | £ | £ |
| Anvil | 11,831 | 3,400 | 15,231 |
| Boxing | 37,968 | 1,250 | 39,218 |
| Transport Festival | 2,067 | - | 2,067 |
| Other fundraising activities | 5,153 | 8,989 | 14,142 |
| Donations | - | 3,400 | 3,400 |
| | <u>57,019</u> | <u>17,039</u> | <u>74,058</u> |

7 DONATIONS PAID OUT

| | Unrestricted funds | Restricted funds | 30.6.21 Total funds | 30.6.20 Total Funds |
|------------------------|--------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Unrestricted Donations | 4,905 | - | 4,905 | 13,639 |
| Restricted donations | - | 5,300 | 5,300 | 3,400 |
| | <u>4,905</u> | <u>5,300</u> | <u>10,205</u> | <u>17,039</u> |

8 SUPPORT COSTS

Support costs are as follows:

| | 30.6.21 Charitable activities | 30.6.20 Charitable activities |
|----------------------------|-------------------------------|-------------------------------|
| | £ | £ |
| Bank charges | 78 | 60 |
| Independent examiner's fee | 780 | 780 |
| | <u>858</u> | <u>840</u> |

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.21 | 30.6.20 |
|---------------|---------|---------|
| | £ | £ |
| Other debtors | 1,582 | - |

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.21 | 30.6.20 |
|-----------------|---------|---------|
| | £ | £ |
| Other creditors | 780 | 780 |

11 MOVEMENT IN FUNDS

| | At 1.7.20 | Net movement in funds | Transfers between funds | At 30.6.21 |
|---------------------------|-----------|--------------------------|-------------------------------|------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 45,559 | 10,863 | - | 56,422 |
| Designated funds | 30,000 | - | - | 30,000 |
| | 75,559 | 10,863 | - | 86,422 |
| Restricted funds | | | | |
| Restricted funds | 36,600 | (2,450) | - | 34,150 |
| TOTAL FUNDS | 112,159 | 8,413 | - | 120,572 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 20,962 | (10,099) | 10,863 |
| Designated funds | - | - | - |
| | 20,962 | (10,099) | 10,863 |
| Restricted funds | | | |
| Restricted funds | 2,850 | (5,300) | (2,450) |
| TOTAL FUNDS | 23,812 | (15,399) | 8,413 |

11 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.7.19 | Net movement in funds | Transfers between funds | At 30.6.20 |
|---------------------------|---------------|--------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General funds | 36,757 | 8,802 | - | 45,559 |
| Designated funds | 30,000 | - | - | 30,000 |
| | <u>66,757</u> | <u>8,802</u> | <u>-</u> | <u>75,559</u> |
| Restricted funds | | | | |
| Restricted funds | - | 36,600 | - | 36,600 |
| TOTAL FUNDS | <u>66,757</u> | <u>45,402</u> | <u>-</u> | <u>112,159</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General funds | 80,300 | (71,498) | 8,802 |
| Designated funds | - | - | - |
| | <u>80,300</u> | <u>(71,498)</u> | <u>8,802</u> |
| Restricted funds | | | |
| Restricted funds | 40,000 | (3,400) | 36,600 |
| TOTAL FUNDS | <u>120,300</u> | <u>(74,898)</u> | <u>45,402</u> |

Rotary Club of Deane Trust Fund

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

12 RESTRICTED FUNDS

| | At 1.7.20 | Incoming Resources | Resources Expended | Transfers | At 30.6.21 |
|-----------------------|---------------|--------------------|--------------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Donations | | | | | |
| Ring Fenced Donations | 36,600 | 2,850 | (5,300) | - | 34,150 |
| | <u>36,600</u> | <u>2,850</u> | <u>(5,300)</u> | <u>-</u> | <u>34,150</u> |

The purpose of each fund is detailed in the Report of the Trustee Directors.

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021 nor 30 June 2020.

Rotary Club of Deane Trust Fund

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

| | Unrestricted funds £ | Restricted funds £ | 30.6.21 Total funds £ | 30.6.20 Total funds £ |
|---------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS | | | | |
| Donations and legacies | | | | |
| Donations received | 1,582 | 2,500 | 4,082 | 41,098 |
| Charitable activities | | | | |
| Activities for generating funds | 19,371 | - | 19,371 | 79,070 |
| Investment income | | | | |
| Bank interest received | 9 | 350 | 359 | 132 |
| Total incoming resources | <u>20,962</u> | <u>2,850</u> | <u>23,812</u> | <u>120,300</u> |
| EXPENDITURE | | | | |
| Charitable activities | | | | |
| Costs of generating funds | 4,336 | - | 4,336 | 57,019 |
| Donations paid out | 4,905 | 5,300 | 10,205 | 17,039 |
| | <u>9,241</u> | <u>5,300</u> | <u>14,541</u> | <u>74,058</u> |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 78 | - | 78 | 60 |
| Governance costs | | | | |
| Independent examiner's fee | 780 | - | 780 | 780 |
| Total resources expended | <u>10,099</u> | <u>5,300</u> | <u>15,399</u> | <u>74,898</u> |
| Net income/(outgoings) | <u>10,863</u> | <u>(2,450)</u> | <u>8,413</u> | <u>45,402</u> |