
ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

Registered Charity No. 803315

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

FOR THE YEAR ENDED 30 JUNE 2023

CONTENTS

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes forming part of the Financial Statements	9 to 16

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2023

Charity registered number:	803315
Trustees:	Michael John Moore (Treasurer) Christopher John Cox Brian Colin Maxted Robert Henry Tuppeny Paul Nolan (Appointed 23rd January 2023)
Correspondence:	Communications to the Trustees Michael J Moore 15 Preston Park Faversham Kent ME13 8LH Requests for charitable or welfare assistance Peter Flower 6 New Creek Road Faversham ME13 7BU
Bankers:	Lloyds Bank plc 49 High Street Canterbury Kent CT1 2SE

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their Annual Report and Financial Statements of the charity for the year ended 30 June 2023. The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and Republic of Ireland.

Objectives and Activities

POLICIES AND OBJECTIVES

To receive monies or financial assets of any description whether from donations, bequests or from any other source, and to apply both capital and income received to or for the relief of the poor and needy or for such other charitable purpose, institution, society or object as the Canterbury Forest of Blean Rotary Club shall in duly constituted meeting from time to time direct. The Trustees continue to fulfil the purpose of the Trust as set out above.

PUBLIC BENEFIT

The Trustees have mainly, but not exclusively supported charities concerned with health, poverty and education issues which are engaged in activities for the public benefit. The Trustees confirm that they have complied with the duties set out in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the charity.

Achievements and Performance

REVIEW OF ACTIVITIES

Once again The Canterbury Forest of Blean organised some of its regular events starting in August 2022 with the Canterbury Half Marathon, which this year was much warmer for both the competitors and Rotary members marshalling the event. In January the Shelter Box quiz was very well attended and greatly enjoyed by members and their guests displaying plenty of competitive spirit. Due to Covid-19 restrictions being lifted the annual barn dance was reinstated in May and was enjoyed with much enthusiasm and vigour. The year then ended with the classic car show at Canterbury Rugby Club in June.

The key fundraising events organised by the members raised £9,254 for Shelter Box. Three different components contributed to achieve this considerable amount, namely the quiz itself, a sponsored cycle ride in September and various generous donations. The Canterbury Half Marathon in August raised £1,500, £480 more than the previous year – due to more runners venturing out after the lifting of Covid-19 restrictions. The barn dance in May had to be held at a different venue from the usual barn in Littlebourne village due to building issues. However despite concerns about the nature of the alternative location, being a school hall rather than a 'barn', it was still an outstanding success with exclusively positive feedback about the venue after the event and it raised £2,203. The classic car show was unfortunately poorly attended by both exhibitors and the public resulting in very disappointing gate sales. This may have been due to there being several other classic car shows being held during the same weekend and it raised only £1,295 compared with £5,440 the previous year. 'Sell your relics' this year has proved to be a surprisingly profitable method of fund raising and has raised £3,009.

These plus other events supported the Trustees in making numerous charitable donations over the year. The club donated to the President's chosen charities £100 to the Sea Farers Charity; £1,100 to Catching Lives and to Umbrella £1,100 towards General reserves and £1,079 towards Ukraine Immigrants. Other significant donations include £5,308 to The Pilgrims Hospices; £2,000 to End Polio and £500 to Foundation from the raffle and £1,219 for Rotary District Ukraine, again some benevolent donations contributed to this amount as well as to Shelterbox and the Umbrella donation for which the club is most grateful.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 30 JUNE 2023

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The income from fundraising dropped sharply because of the coronavirus pandemic but the Trustees will use every endeavour not to carry out any charitable activities costing money unless there are sufficient funds available to cover the costs. Therefore, they continue to adopt the going concern basis in preparing the Financial Statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

The Trustees consider that the unrestricted funds available are sufficient to permit the charity to continue in operation on a modest scale during the short term whilst ensuring that excessive reserves are not accumulated. It is also the Trustees' policy to ensure there is a contingency sum available to cover emergency requirements where there is an urgent appeal for support internationally, nationally and locally.

Structure, Governance and Management

CONSTITUTION

The initial Trust Fund comprised a donation of £500 received from the Rotary Club of Forest of Blean on 5 March 1990. The charity is an unincorporated association governed by a Declaration of Trust on this date. The Trust Fund became a registered charity on 11 June 1990 under a scheme ordered by the Charity Commissioners for England and Wales, numbered 803315.

The Fundraising and Community Service Committees meet regularly to discuss the charitable activities of the Club and all requests for charitable funds have been approved by a majority of members at a general business meeting which are usually held at monthly intervals.

The local media is made aware of fundraising results and cheque presentations which give additional public accountability of the trust fund's charitable activities.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Members of the Canterbury Forest of Blean Rotary Club have power by resolution to appoint new Trustees of the Trust Fund but such new Trustees must be members of the Club. Any Trustee who ceases to be a member of the Club shall cease to be a Trustee.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees, unless legally or financially professionally qualified, will undergo an orientation day to brief them on charity law. They will receive a copy of the governing Trust Deed, instruction on the decision-making process, copies of the last three years' Trustee Reports and Financial Statements, the current financial performance of the charity and the website reference of the Charity Commission's guidance, "The Essential Trustee" and other relevant publications.

RISK MANAGEMENT

In the Trustees' opinion, the main areas of risk are from external claims and income loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. Areas of risk and procedures are reviewed regularly to ensure that new risks are identified and that the exposure is minimised.

VOLUNTEERS

The Trustees wish to thank once again the President and members of the Canterbury Forest of Blean Rotary Club for volunteering for the numerous fundraising activities organised during the year. Also, thanks are due to the Chairmen and members of the Fundraising and Community Service committees whose varied ideas and initiatives contributed to another successful year.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these Financial Statements the Trustees are required to:

- * Select suitable accounting policies and then apply them consistently
- * Observe the methods and principles in the Charities Act SORP 2015 (FRS 102);
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements, and;
- * Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 17th October 2023 and signed on their behalf by

.....
M J Moore

Treasurer

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

I report to the Trustees on my examination of the accounts of the District for the ended 30th June 2023.

Responsibilities and basis of report

As the charity trustees of the Rotary Club of the Forest of Blean Trust Fund 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 accounts of the Rotary Club of the Forest of Blean Trust Fund carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Rotary Club of the Forest of Blean Trust Fund as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G D Smith FCA
5 Coppice View
Weaving
Maidstone
Kent
ME14 5TX

Signed

Date 17th October 2023

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note					
INCOME AND ENDOWMENTS FROM:						
Donations and Grants	10	6,554	3,158	17,401	27,113	17,902
Investment income		15	-	-	15	1
TOTAL INCOME AND ENDOWMENTS		6,569	3,158	17,401	27,128	17,903
EXPENDITURE ON:						
Charitable Activities	10	-	7,072	20,293	27,365	16,784
TOTAL EXPENDITURE		-	7,072	20,293	27,365	16,784
NET MOVEMENT IN FUNDS		6,569	(3,914)	(2,892)	(237)	1,119
Fund Balances at 1 July 2022		4,974	1,750	5,278	12,002	10,883
Transferred between Funds		(5,327)	5,314	13	-	-
FUNDS BALANCES AT 30 JUNE 2022	10	6,216	3,150	2,399	11,765	12,002

The notes on pages 8 to 15 form part of these Financial Statements.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

BALANCE SHEET AS AT 30 JUNE 2023

	Note	2023	2022
		£	£
CURRENT ASSETS			
Debtors	7	1,498	3,896
Cash at bank		10,267	8,823
		<u>11,765</u>	<u>12,719</u>
CREDITORS : amounts falling due within one year	8	-	(717)
TOTAL NET ASSETS		<u><u>11,765</u></u>	<u><u>12,002</u></u>
 CHARITY FUNDS	10		
Unrestricted Funds		6,216	4,974
Designated Funds		3,150	1,750
Restricted Funds		2,399	5,278
TOTAL FUNDS		<u><u>11,765</u></u>	<u><u>12,002</u></u>

The Financial Statements were approved by the Trustees on 16th October 2023 and signed on their behalf by

.....
Mr M J Moore , Treasurer

The notes on pages 8 to 15 form part of these Financial Statements.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		£	£
Cash Flows from Operating Activities			
Net Cash used in Operating Activities	9	1,444	(1,111)
Change in Cash and Cash Equivalents in the year		<u>1,444</u>	<u>(1,111)</u>
Cash and Cash Equivalents brought forward		8,823	9,934
Cash and Cash Equivalents carried forward		<u><u>10,267</u></u>	<u><u>8,823</u></u>

All the cash flows are derived from continuing operations during the above two periods.

The notes on pages 8 to 15 form part of these Financial Statements.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

The Rotary Club of the Forest of Blean Trust Fund constitutes a public benefit entity as defined by FRS 102.

Fund Accounting

1.2

Unrestricted funds are general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or

Income

1.3

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

1 ACCOUNTING POLICIES (cont'd)

1.3 Income (cont'd)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount of the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of donation.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of charity and in compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

1 ACCOUNTING POLICIES (cont'd)

1.4 Expenditure (Cont'd)

All resources expended are inclusive of irrecoverable VAT.

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Going Concern

The Trustees have assessed the expectation and believe that the charity will continue in operational existence for the foreseeable future and, accordingly, these financial statements are prepared on a going concern basis.

2 DONATIONS AND GRANTS

	2023	2022
	£	£
Canterbury Forest of Blean Rotary Club		
Christmas Donations	365	280
Canterbury Forest of Blean Rotary Club 100 Club	658	709
Kids Out Ltd - Grants for School visits	240	175
Gift Aid	650	333
Amazon Smile	69	45
Easy Fundraising	146	138
Members' Donations	285	355
Ukraine collections	2,297	835
Other Donations	134	-
Public speaking	933	-
	<u>5,777</u>	<u>2,870</u>
Canterbury Forest of Blean Rotary Club Fundraising		
Classic Car Show	2,295	5,440
Barn Dance	2,203	
London Welsh Male voice choir	-	4,117
Sell your Relics	3,009	-
Santa Sleigh	658	-
Pilgrim's Hospice - Half Marathon	1,500	1,020
Raffle Money - Polio Plus	2,458	2,026
ShelterBox	9,213	2,429
	<u>21,336</u>	<u>15,032</u>
TOTAL	<u><u>27,113</u></u>	<u><u>17,902</u></u>

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 Expenses £	2022 Expenses £
Charitable and Community Welfare Donations) (see Note 5)	27,365	16,784
	<u>27,365</u>	<u>16,784</u>

4 STAFF AND TRUSTEE COSTS

There were no staff costs nor remuneration or expenses paid to any of the Trustees in the year.

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

5 CHARITABLE AND COMMUNITY WELFARE DONATIONS

	2023	2022
	£	£
Canterbury Academy - Sports Scholarship and Awards	600	600
Canterbury Festival - Sponsorship	500	500
Canterbury Food Bank	365	-
Canterbury Umbrella - General reserves	1,100	2,089
Ukraine immigrants	1,079	1,835
Kent College- re Mike Weller Public speaking competition	933	-
Joy Lane school - Kids out	-	717
M S Centre	100	-
Canterbury Wheelchair Rugby	250	-
Pantomime Visits January 2023		
Joy Lane School	738	672
Kent Young Carers	700	732
St Nicholas School	219	-
Pilgrims Hospices (The)	5,308	5,789
Herne Bay Rotary re Jessy Howard	100	-
Whitstable Museum	-	100
Rotary Foundation (UK) - Polio Plus	2,500	1,000
Kids Out Toybox	300	-
The Hill 112	-	100
Shelter Box	9,254	2,400
Sea Farers Charity	100	-
Hi Kent	500	-
Rotary District re Ukraine	1,219	-
Canterbury District Scout Council re World Jamboree	400	-
Catching Lives	1,100	-
Challenging Mind	-	250
	<u>27,365</u>	<u>16,784</u>

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

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

6 STATEMENT OF FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Balance 1 July 2022	4,974	1,750	5,278	12,002	10,883
Incoming Resources	6,569	3,158	17,401	27,128	17,903
Resources Expended	-	(7,072)	(20,293)	(27,365)	(16,784)
Inter-Fund Transfers	(5,327)	5,314	13		
Balance 30 June 2021	6,216	3,150	2,399	11,765	12,002

All of Unrestricted Funds of the charity are available for use at the discretion of the Canterbury Forest of Blean Rotary Club members.

7 DEBTORS

	2023 £	2022 £
Prepayments and Accrued Income	-	-
Other Debtors	1,466	3,896
	<u>1,466</u>	<u>3,896</u>

8 CREDITORS : amounts falling due within one year

	2023 £	2022 £
Other Creditors	-	(717)
	<u>-</u>	<u>(717)</u>

9 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	(237)	1,119
Adjustment for:		
Decrease (Increase) in Debtors	2,398	(2,047)
(Decrease) Increase in Creditors	(717)	(183)
Net Cash used in Operating Activities	<u>1,444</u>	<u>(1,111)</u>

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 30 JUNE 2023**

10 FUNDS ANALYSIS

	Note	Unrestricted Funds 2023 £	Designated Funds 2023	Restricted Funds 2023 £	Total Funds 2023 £
Balances at 1 July 2022		4,974	1,750	5,278	12,002
Income and Endowments from:					
Donations and Grants	2				
CFoB R C - Christmas Donations		-	365	-	365
CFoB R C - 100 Club		658	-	-	658
Kids Out Ltd. Grant for school trip		-	240	-	240
Amazon Smile		69	-	-	69
Easy Fundraising		146	-	-	146
Members' Donations		285	-	-	285
Ukraine Collections		-	-	2,297	2,297
Other Donations		134			134
Public speaking				933	933
Gift Aid		650	-	-	650
		1,942	605	3,230	5,777
Donations - Canterbury Forest of Blean Rotary Club					
Sell your relics		3,009	-	-	3,009
Barn Dance		-	2,203	-	2,203
ShelterBox		-	-	9,213	9,213
Santa Sleigh		658	-	-	658
Canterbury - Half Marathon		-	-	1,500	1,500
Raffle Money - Foundation and Polio Plus		-	-	2,458	2,458
Classic car show		945	350	1,000	2,295
		4,612	2,553	14,171	21,336
TOTAL		6,554	3,158	17,401	27,113
Investment Income					
Bank Deposit Interest		15	-	-	15
TOTAL		15	-	-	15

ROTARY CLUB OF THE FOREST OF BLEAN TRUST FUND

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 30 JUNE 2023**

10 FUNDS ANALYSIS (Cont'd)

	Note	Unrestricted	Designated	Restricted	Total
		Funds	Funds	Funds	Funds
		2023	2023	2023	2023
		£		£	£
Expenditure on:					
Charitable Activities	3				
Unrestricted Fund Activities		-	7,072		7,072
ShelterBox				9,254	9,254
Raffle				2,500	2,500
Kent College re Mike Weller Public speaking Competition				933	933
Canterbury Umbrella - Ukraine immigrants				1,079	1,079
Pilgrims Hospices				5,308	5,308
Rotary District- Ukraine				1,219	1,219
Total		-	7,072	20,293	27,365
Net Funds before Inter-Fund Transfers		11,543	(2,164)	2,386	11,765
Transferred from Designated Funds		(5,327)	5,314	13	-
Total Funds at 30 June 2023		6,216	3,150	2,399	11,765