

The Rotary Club of Bromley
Service and Charity Trust Fund
Report and Financial Statements
Year ended 30 June 2025

Registered Charity number 1018830

The Rotary Club of Bromley
Service and Charity Trust Fund
Report and Financial Statements - contents
Year Ended 30 June 2025

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The Rotary Club of Bromley
Service and Charity Trust Fund
Trustees Report
Year ended 30 June 2025

The Trustees present their Report and Financial Statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1018830

Principal address:
334 Main Road, Westerham, TN16 2HL

Trustees:
Charles Harmer
Iain Cowie
Victor Hope

Independent Examiner:
John Cardnell

Bankers:
NatWest, 143 High Street, Bromley, BR1 1YZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trust is an unincorporated trust, established under a trust deed dated 17 November 1992. The trustees who have served during the year and subsequently are set out above. Ex-officio trustees are the President and Treasurer of the Club plus the former Treasurer. Incoming trustees are made aware of the governing document, administrative procedures and the nature of the trust generally, and are given a copy of the Charity Commission's booklet on the duties and responsibilities of trustees. Risk management is dealt with by keeping under review the risks to which the trust may be exposed, and taking steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have given careful consideration to the Charity Commission's general guidance on public benefit when reviewing objectives and planning activities. The objects of the trust are the relief of the poor and needy or to or for such other charitable purposes as the Rotary Club of Bromley shall from time to time direct.

The Rotary Club of Bromley
Service and Charity Trust Fund
Trustees Report (continued)
Year ended 30 June 2025

FINANCIAL REVIEW

The reserves policy of the trustees is to maintain the general funds at a level sufficient to cover initial costs of fund raising activities, plus a working balance in hand.

It is the intention to maintain reserves at a minimum of £10,000, which is considered adequate.

As can be seen from the Statement of Financial Activities, total gross Income for the year increased to £28,885 and Outgoings were £24,985, less than the previous year, adding £3,900 to our general funds. The sale of our garage brought in a further £7,873 and, in addition Ravensbourne Rotary Club merged with us in July 2024, bringing in a further £6,235.

Our reserves now stand at £34,817

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. 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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed, and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES

Iain Cowie



Dated:

24/9/25

The Rotary Club of Bromley
Service and Charity Trust Fund
Independent Examiner's Report to the Trustees
Year ended 30 June 2025

I report on the accounts of the Charity for the year ended 30 June 2025, which are attached.

Respective responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 I do not express an audit opinion on the view given in the accounts.

Independent Examiner's Statement

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

(a) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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



John Cardnell
Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
BR1 3RA

Dated:




8/10/25

The Rotary Club of Bromley
Service and Charity Trust Fund
Statement of Financial Activities
Year ended 30 June 2025

		Notes	Restricted Funds £	Unrestricted Funds £	Total 2024-25 £	Total 2023-24 £
INCOME						
Investment income	bank interest			387	387	409
Charitable activities:	fundraising & donations	2	6,078	20,268	26,346	22,622
	gift aid tax			2,152	2,152	2,123
Profit on sale of garage				7,873	7,873	
Total			6,078	30,680	36,758	25,154
EXPENDITURE						
Costs relating to fundraising activities		3	0	2,017	2,017	729
Charitable expenditure:	donations	4	4,010	13,045	17,055	21,700
	other payments	5	1,500	4,413	5,913	4,646
Total			5,510	19,475	24,985	27,075
NET EXPENDITURE			568	11,205	11,773	-1,921
NET MOVEMENT IN FUNDS			568	11,205	11,773	-1,921
RECONCILIATION OF FUNDS						
Total funds brought forward				10,751	10,751	12,672
Property Fund released on sale of garage				6,058	6,058	
Additional Funds from Ravensbourne Rotary Club				6,235	6,235	
TOTAL FUNDS CARRIED FORWARD			568	34,249	34,817	10,751

The Rotary Club of Bromley
 Service and Charity Trust Fund
 Balance Sheet
 30 June 2025

	Notes	2024-25 £	2023-24 £
FIXED ASSETS			
Leasehold garage/store at cost			6,058
Electric Float		11,374	
Less Depreciation		1,137	
		<u>10,237</u>	
INVESTMENTS			
Cash on deposit		8,673	8,285
		<u>18,910</u>	<u>14,343</u>
CURRENT ASSETS			
Cash at Bank		15,475	2,466
Debtors	6	2,202	
Prepayment		930	
		<u>18,607</u>	<u>2,466</u>
CURRENT LIABILITIES			
Creditors - amounts due within one year		2,700	0
Net Current Assets		<u>15,907</u>	<u>2,466</u>
TOTAL NET ASSETS		<u>£ 34,817</u>	<u>£ 16,809</u>
UNRESTRICTED FUND			
General Funds		16,242	10,751
Transfer from Ravensbourne		6,235	
Surplus for Period		11,772	
Property Fund			6,058
RESTRICTED FUNDS	7	568	0
		<u>£ 34,817</u>	<u>£ 16,809</u>

Approved on 24/9/25
 Charles Harmer )
)
 Iain Cowie ) Trustees
)
 Victor Hope )
)
)

The Rotary Club of Bromley
Service and Charity Trust Fund
Notes to the Financial Statements
Year ended 30 June 2025

1 ACCOUNTING POLICIES

Basis of preparing financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable on the UK and Republic of Ireland (FRS102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Incoming resources: all income is included in the SOFA when the charity becomes entitled to it and the amount can be quantified with reasonable accuracy.

Investment Income

Investment income is recognised when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Tangible fixed assets

The leasehold property was sold during the year. A Milk Float was purchased for use on the Christmas Charity Collection. It is depreciated on a straight-line basis over ten years

Taxation

The charity is exempt from tax on its charitable activities.

Fund and reserves

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

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

The Rotary Club of Bromley
Service and Charity Trust Fund
Notes to the Financial Statements
Year ended 30 June 2025

	Restricted Funds £	Unrestricted Funds £	Total 2024-25 £	Total 2023-24 £
2 CHARITABLE ACTIVITIES - FUNDRAISING				
Christmas Collections				
Public donations		12,078	12,078	14,286
Peter Lane donation		50	50	
Fred Carey donation		100	100	100
Tom Hennigan donation		250	250	250
Donations on St Christophers Walk	2,440		2,440	
Donations re Parkinsons	300		300	
Collection at Christmas Carol Service		100	100	
Adrian Lawrence donation (50% to Footsteps)	500	500	1,000	
District Grants received (re: Footsteps)	770		770	1,160
Donations received re Ukraine				1,100
Donations re Ravenschat				4,050
Sponsorship re Sleigh Run		3,000	3,000	
Biggin Hill Airport sponsorship of Youth Awards		3,500	3,500	
Donation from Riviera Travel		690	690	
Foundation donations with Subs	360		360	140
Foundation donations from Handover	425		425	
End Polio - miscellaneous donations	1,283		1,283	854
End Polio - Crocus sales				682
	£ 6,078	20,268	26,346	22,622
3 FUNDRAISING ACTIVITIES COSTS				
Christmas collection (Expenses)		2,017	2,017	690
Foundation - Crocus Bulbs				39
	£ -	2,017	2,017	729

The Rotary Club of Bromley
Service and Charity Trust Fund
Notes to the Financial Statements
Year ended 30 June 2024

	Restricted Funds £	Unrestricted Funds £	Total 2024-25 £	Total 2023-24 £
4 CHARITABLE EXPENDITURE - DONATIONS				
St Christopher's	2,440	1,500	3,940	550
Sponsorship of Ravens Chat / Sportin Memories		2,500	2,500	5,000
Footsteps International	1,270	1,046	2,316	1,910
Shelterboxes		1,770	1,770	590
Michael Project		1,000	1,000	1,000
Living On		700	700	
Biggin Hill Community Care		650	650	550
RNLI		600	600	700
Scouts		600	600	550
Cleaner & Greener Bromley		600	600	550
Bromley Homeless		600	600	550
Chartwell Cancer Trust		600	600	
Parkinsons	300		300	
Mayor of Bromley's charity		250	250	250
BYMT		200	200	150
Social Cinema		200	200	
Bromley & Sheppard's Colleges		100	100	100
Talking Newspaper Association		99	99	
British Legion		30	30	
Life Education Trust			0	1,500
Ukraine			0	1,100
JusB			0	1,000
SVP			0	700
Langley Park RC (Sleigh)			0	700
Bromley MIND / Dementia			0	600
MND			0	550
Brighter Beginnings			0	550
Maypole			0	550
Foal Farm			0	550
Brighter Beginnings			0	500
Turkey & Syria Earthquake			0	500
Freedom from Torture			0	250
ODAS			0	100
Womens Aid / Xmas Bags			0	100
	4,010	13,045	17,055	21,700

The Rotary Club of Bromley
Service and Charity Trust Fund
Notes to the Financial Statements
Year ended 30 June 2025

	Restricted Funds £	Unrestricted Funds £	Total 2024-25 £	Total 2023-24 £
5 CHARITABLE EXPENDITURE				
- OTHER PAYMENTS				
Rotary Foundation (Annual + Polio Funds)	1,500		1,500	2,000
Youth Awards (Expenses)		2830	2,830	1,883
Kids Out		295	295	501
Schools' Day Book Tokens				75
Schools' Day Meals				187
Travel Grant		100	100	0
Float Expenses		51	51	
Depreciation on Float		1137	1137	
	£ 1,500	4,413	5,913	4,646

6 DEBTORS	2024-25	2023-24
Gift Aid	2,152	-
Others	50	-
	<u>2,202</u>	<u>-</u>

7 RESTRICTED FUNDS	Balance 1 July 2024	Incoming resources	Resources expended	Inter-funds transfers	Balance 30 June 2025
District Grants		770	770		
Footsteps		500	500		
Parkinsons		300	300		
Rotary Foundation (Annual + Polio)		2,068	1,500		568
Saint Christophers		2,440	2,440		
	£	<u>6,078</u>	<u>5,510</u>		<u>568</u>

Restricted funds are those which are to be used for the purposes requested by donors, or fund raising activities for a specific purpose.

8 TRUSTEES' REMUNERATION AND BENEFITS.

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

9 COMMITMENTS

None

10 RELATED PARTY DISCLOSURES

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