

Rotary Club of Mapperley & Arnold
Charitable Trust Account
Income and Expenditure Account
Year ending 30th June 2025

<u>Income</u>	2024-2025
	£
Christmas Float - Gross Income	10,110.51
Sponsorship C & D Electrical	5,000.00
Sponsorship Y-Notts	3,000.00
Outward bound Collection	7,981.00
Bah Humbug Christmas card	290.00
Auction	2,695.16
Heads & Tails Christmas Village Hall refund	134.00
Sergeant at Arms	50.00
	346.55
Donations from Members	322.45
Alistair Wilson donation	240.00
Paypal	32.45
Hayward House	
O B Brass Band night	1,473.32
Chocoholic	150.00
Easy Funding	128.94
Just Giving	
Gift Aid Received from HMRC	2,457.20
Other donations- Gedling BC	50.00
Memory Café	143.00
Interest	469.92
Miscellaneous	3.60
Total Income	35,078.10

<u>Expenditure</u>	2024-2025
Donations	
Community & Vocational	5,218.98
International	1,453.00
Foundation / Polio	1,015.00
President's Charities	0.00
Memory café	1,090.37
Outward Bound	16,754.42
Aqua Box	500.00
Shelter Box	500.00
Schools Literacy	3,200.00
Haywood House	486.07
British Legion	50.00
Total Donations	30,267.84
Expenditure	
Christmas Float - Maintenance, etc.	384.30
Total Expenditure	384.30
Total Donations and Expenditure	30,652.14
Surplus/Deficit for Year	4,425.96

Audit Report Year 2024-2025

Appointed Examiners; Glenn Turner David Crabtree.

Rotary Year 2024-2025 TRUSTEES President; Dan Mackdermott, Treasurer; Paul Berrisford Secretary; David Gratton Vice President; John Dawson. Meals; Jim Connell

The following are offered under the Guidance given by the Charities Commission, the Financial Reporting Council's International Standards on Auditing UK 200, 2016 (updated Jan 2020) and the Independent Examiners Guidance, Sept 2017 (Mandatory from Dec 2017).

We would like to thank, Paul Berrisford for his kind assistance with our Examination of the Club Accounts and David Gratton for the Club's records for compliance.

Overall

It is noted that the total income of **£ £35,078.10** was **above** the threshold for not requiring a report. Therefore, in addition to the **Annual Return** of Income and Expenditure totals, a **Trustees Account Report (TAR)** must also be lodged with the **Charities Commission web-site by April 2026**.

However, as the gross income is less than £250,000 the Club is **not required to undergo an external Audit**. But, the **Trustees are required to have the account "Examined by an Independent person"**. (Source; Charities Commission Regs).

A view of Commission guidance can be summarised as,

1. The Trustees must appoint a person to Examine* and sign the account (*which is less onerous and costly than having an Audit).
2. The Person need not be a member of a professional body, as the account is not conducted on an accrual basis.
3. The Person may be a member of the Club, but cannot be a Trustee, material Donor or it's Book-keeper.

Following the above described examination please find the report.....

The Report

Filing of last year's submissions with the Charities Commission (Registered Charity 1038235)

1. The Trustees information had been updated as required by Law. Entrants Dan Mackdermott and John Dawson 1st July 2024. Changes for new Rotary year done Richard Hill added, Dan removed.
2. The annual return was filed, 4th Feb 2025, and accredited by the Commission as being "on time". The TAR, connected with this return, covering the year up to 30th June 2024,

was reported “on time”. The “Download” filed with the Commission, is however truncated in part. **See recommendations.**

3. The Governing Documents registered with the Commission remained as previous.
4. The link to the Club’s web-site from the Charities commission was tested and worked. **The Club web-site has been improved, but needs further development.**

TRUST ACCOUNTS

5. MARC Trust Current (874) (CO-OP) (£1,090.37 closing balance 30/6/25 confirmed)
6. Opening Balance **£ 2377.33** confirmed from the bank account.
7. MARC Trust Deposit (468) (CO-OP) (£34,725.39 closing balance 30/6/25 confirmed)
8. Opening Balance **£ 29,012.47** confirmed from the bank account.

9. The two MARC Trust accounts total at 1/7/2025 = **£35,815.76**

- 10.
11. The stated income during the period = **£ 35,078.10** The stated Expenditure = **£ 30,652.14.**
- 12.
13. The expenditure was in line with funds raised and balance from the previous year, **£31,389.80.** Meaning **the Club achieved donation benefits**, as per it’s Governing Document, **of 97.6% of the available funds.**
- 14.
15. **The Club was very successful in attracting sponsorship during the year.** Which has resulted in an increase availability **for next year of £4,425.96** Well done.

Assessment of Financial Risk

The tables presented by Paul were found to accurately represent the transactions that took place and the Balances that resulted. The Club tries hard to make the donations work, to benefit people as described in the Governing Document. Significant efforts are made to control and negate financial risk.

Trustee and Club Compliance.

1. The Trustees Folder system has been maintained. The system being in the care of the Club Secretary.
2. Each Trustee reported to have a copy of the Governing Document and required accounts.

Our Assessment of Reputation Risk

We assess that there should be no risk of loss of reputation.

Recommendations

1. **The TAR report submitted to the Charities commission** would benefit from being shortened to show only the **incomings and expenditure of the year, not the previous year as well**. That way it would be less likely to truncate and hence be more **clear to the General Public**.
2. **The link for the Club contact details registered on the Charities Commission website is <https://www.rotary-mapperleyarnold.org.uk>**, therefore that site should be kept up to date and relevant to what the Club is doing. We recommend it be seen as the Club's Shop Window.
3. **Continue to ensure each Expenditure/withdrawal transaction from the Charity account is either** by Cheque (where two sign) or covered by an "at least two Trustees/Bank signatories signed" authorization sheet, prior to any transaction being made. **That requirement brings up the use of the Club's Card Machines.**

There are **two card machines**, both aligned to the **Trust Current account**. Whilst the benefit to members and guests of being able to use card payments is understood. **There must be a clear separation of any payment/income or transferal / withdrawal not related to the aims of the Governing Document.** (Charities Commission Guidance/Law refers).

Trustees therefore should consider;-

1. To have a third card machine linked to the **General** or **Meals** account only. And it be used for every card transaction that is not a donation.
 2. Or provide instruction to the Treasurer and Meals Monitor on the records they must have to make the separation Clear. (Charities Commission CC3 Duties of Trustees Refer).
4. **Make the necessary changes to the Trustees** listed with the Charities Commission on or about the **1st of July each year**.
 5. Ensure the **out-going** Trustees **handover their Governing Documents folder** to the new Trustees, and they inform the Club Secretary it has been done.
 6. Any necessary changes to a Folder should be done to all issued Folders.
 7. **At the beginning of the Rotary year** the Treasurer should issue a **revised "Trust account expenditure Authorization Form"**, to reflect the change of Trustees. And this be used throughout the year.
 8. **Remind Club members** to have that the Club is a **"Registered Charity"** and **include with it ,where possible, the Registered Charity number (1038235)** on any Club literature, poster, ticket etc.

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