REGISTERED CHARITY NUMBER: 225487

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

THE SHEFFIELD ROTARY CHARITY

Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

THE SHEFFIELD ROTARY CHARITY

Contents of the Financial Statements
for the Year Ended 31 December 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 Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principal activity as set down in the Trust Deed and the deeds of variation is to provide a holiday for underprivileged children from Sheffield and surrounding district.

To achieve this activity the Committee oversees a property at Castleton in the Peak District of Derbyshire some 15 miles from Sheffield.

In order to maintain the fabric of the buildings the property is let to various organisations throughout the year. The property is available for camps in the summer for under privileged children from Sheffield and surrounding district.

In planning their activities the Committee has considered the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity continued to meet its objectives and held three camps in the summer for under privileged children.

The committee meet regularly to discuss the position of lettings as well as receiving reports on the maintenance of the properties, access for the disabled and the financial position of the Charity.In addition, the Committee updated the risk assessments and health and safety notices relating to the Children's camps and for the benefit of hirers using the centre.

FINANCIAL REVIEW

Financial position

During the year to 31 December 2025 the Centre was open for the full 12 months compared with only 9 months in the year ended 31 December 2024 and as a result the rental income has increased from £51,233 to £78,154.

The Sheffield Rotary Charity did not receive any grants in either 2025 or 2024

Principal funding sources

The Charity's main funding sources are rents from hiring the properties and donations. These funds are sufficient to meet the Charity's obligations.

During the year incoming rents have increased from £51,233 to £78,154 but donations have decreased from £3,528 to £990. The total resources expended have increased from £47,733 to £59,589.

The fund balances have increased by £23,315 compared with an increase in 2024 of £12,878 and at the year end the Charity had total funds of £429,493 (2024 - £406,178) and this was split as follows £313,669 (2024 - £313,669) General funds and £115,824 (2024 - £92,509) Designated funds.

This movement in funds is due to the funding of the extension.
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FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity that unrestricted funds and those designated for a specific use should be maintained at a level equivalent to between three and six months of expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

In 2024 the trustees used part of the designated fund for the alterations to the property.

The trustees decided that each year any surplus generated in the General Fund would be transferred to the Designated Fund until that fund reached £200,000. This year £23,315 has been transferred between the reserves and the balance is now £115,824 (2024 £92,509).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Trust (Charity Number 225487). The Charity is governed by the original trust deed dated 25 March 1955 and by deeds of variation dated 18 February 1980 and 19 June 2018. The trustees delegate the day to day responsibility to a committee of up to 15 People who are collectively known as the Castleton Management Committee(the Committee). Each of the members of the Committee is a member of the Rotary Club of Sheffield.

Trustees and Organisational Structure

The members of the Rotary Club of Sheffield appoint the trustees. None of the trustees have any beneficial interest in the Sheffield Rotary Charity.

The trustees administer the Charity and may delegate the day to day management of the Trust property to the Committee.The trustees have the power to make and alter the rules and regulations and authorise expenditure and raise funds.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225487

Principal address

5 Harewood Avenue
Retford
Nottinghamshire
DN22 7PH

Trustees

Dr V N Mehrotra
Mr N G Tudor
Mr L G Taylor
Mr N C Padgett

Independent Examiner

D Mangles FCA
Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
C A F Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 19 September 2026 and signed on its behalf by:

Mr N G Tudor - Trustee

Independent examiner's report to the trustees of THE SHEFFIELD ROTARY CHARITY
I report to the charity trustees on my examination of the accounts of THE SHEFFIELD ROTARY CHARITY (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

D Mangles FCA

Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

19 September 2026

THE SHEFFIELD ROTARY CHARITY

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		990	-	990	3,528
Charitable activities					
Charitable Activities		78,370	-	78,370	51,356
Investment income	2	1,914	-	1,914	3,476
Other income		1,630	-	1,630	2,251
Total		82,904	-	82,904	60,611
EXPENDITURE ON					
Raising funds	3	(1,251)	-	(1,251)	-
Charitable activities					
Charitable Activities		60,840	-	60,840	47,733
Total		59,589	-	59,589	47,733
NET INCOME		23,315	-	23,315	12,878
RECONCILIATION OF FUNDS					
Total funds brought forward		406,178	-	406,178	393,300
TOTAL FUNDS CARRIED FORWARD		429,493	-	429,493	406,178

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	319,113	-	319,113	316,188
CURRENT ASSETS					
Debtors	8	6,146	-	6,146	4,657
Cash at bank		114,286	-	114,286	92,759
		120,432	-	120,432	97,416
CREDITORS					
Amounts falling due within one year	9	(10,052)	-	(10,052)	(7,426)
NET CURRENT ASSETS		110,380	-	110,380	89,990
TOTAL ASSETS LESS CURRENT LIABILITIES		429,493	-	429,493	406,178
NET ASSETS		429,493	-	429,493	406,178
FUNDS	10				
Unrestricted funds:					
General fund				313,669	313,669
Designated fund				115,824	92,509
				429,493	406,178
TOTAL FUNDS				429,493	406,178

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2026 and were signed on its behalf by:

Mr N G Tudor - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

Tangible fixed assets
The cost of land and buildings is not depreciated as the trustees are of the opinion that they are maintained in good condition so that their value is not significantly impaired by the passage of time and in consequence any element of depreciation would be immaterial.

Taxation
As a charity, The Sheffield Rotary Charity is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Fund accounting
Unrestricted funds are those 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 are funds set aside by the trustees out of unrestricted general funds for specific future purposes.Further details can be found in note 9 to the accounts

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Further details can be found in note 9 to the accounts.

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2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	1,914	3,476

3. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Support costs	(1,251)	-

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was NIL (2024 NIL).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,528	-	3,528
Charitable activities			
Charitable Activities	51,356	-	51,356
Investment income	3,476	-	3,476
Other income	2,251	-	2,251
Total	60,611	-	60,611
EXPENDITURE ON			
Charitable activities			
Charitable Activities	47,733	-	47,733
NET INCOME	12,878	-	12,878
RECONCILIATION OF FUNDS			
Total funds brought forward	393,300	-	393,300

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6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	406,178	-	406,178

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2025	310,322	50	4,942	1,900	317,214
Additions	3,954	-	-	-	3,954
At 31 December 2025	314,276	50	4,942	1,900	321,168
DEPRECIATION					
At 1 January 2025	-	-	741	285	1,026
Charge for year	-	-	630	399	1,029
At 31 December 2025	-	-	1,371	684	2,055
NET BOOK VALUE					
At 31 December 2025	314,276	50	3,571	1,216	319,113
At 31 December 2024	310,322	50	4,201	1,615	316,188

The value of the freehold land and buildings £314,276 (2024 - £310,322) has not been depreciated.

Rental paid under operating leases are charged to the profit and loss on a straight line basis over the lease term.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Tax	400	400
Prepayments	5,746	4,257
	6,146	4,657

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	1	1
Other creditors	10,051	7,425
	10,052	7,426

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	313,669	23,315	(23,315)	313,669
Designated fund	92,509	-	23,315	115,824
	406,178	23,315	-	429,493
TOTAL FUNDS	406,178	23,315	-	429,493

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	82,904	(59,589)	23,315
TOTAL FUNDS	82,904	(59,589)	23,315

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds	393,300	12,878	-	406,178
TOTAL FUNDS	393,300	12,878	-	406,178

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10. 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	60,611	(47,733)	12,878
TOTAL FUNDS	60,611	(47,733)	12,878

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

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds	393,300	36,193	-	429,493
TOTAL FUNDS	393,300	36,193	-	429,493

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	143,515	(107,322)	36,193
TOTAL FUNDS	143,515	(107,322)	36,193

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	990	3,528
Investment income		
Deposit account interest	1,914	3,476
Charitable activities		
Rents	78,154	51,233
Electricity	216	123
	78,370	51,356
Other income		
Miscellaneous income	234	855
Rent from land	1,396	1,396
	1,630	2,251
Total incoming resources	82,904	60,611
EXPENDITURE		
Charitable activities		
Rates and water	2,350	1,334
Insurance	8,404	8,832
Light and heat	9,156	6,694
Telephone	540	715
Repairs	10,915	3,472
Children's Camp	5,285	4,489
Management and administration	8,944	8,315
Gas	4,125	2,396
Cleaning	1,438	1,251
Pest Control	720	720
Refuse	3,822	3,711
Website costs	175	50
Subscriptions	240	210
Ground maintenance	62	430
TV License	170	159
Lane repairs	540	1,260
Purchases	939	1,314
Donations	-	250
CMC meeting	25	-
Fixtures and fittings	630	741
Motor vehicles	399	285
	58,879	46,628

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Support costs		
Management		
Sundries	-	25
Finance		
Bank charges	60	60
Governance costs		
Accountancy	650	625
Legal fees	-	395
	650	1,020
Total resources expended	59,589	47,733
Net income	23,315	12,878