

**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 ...⁵ 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>
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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)