

ROTARY CLUB OF YORK CHARITY FUND

England & Wales · Charity number 1025046

Details

Status Registered

Legal form Other

Registered 1993-08-18

Register [View on the Charity Commission register](#)

Contact

Address Club Chambers
Museum Street
York
YO1 7DN

Phone 01904655202

Website www.yorkrotary.co.uk

Activities

Objects: TO APPLY THE CAPITAL AND INCOME IN THE RELIEF OF THE POOR AND NEEDY, OR TO SUCH OTHER CHARITABLE PURPOSE, INSTITUTION, SOCIETY OR OBJECT

Activities: The raising and use of funds to support worthy charitable causes, locally, nationally and internationally in furtherance of the objects of Rotary.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£147,527	£149,652	-	-
2024-06-30	£139,440	£132,415	-	-
2023-06-30	£133,078	£130,915	-	-
2022-06-30	£122,799	£122,306	-	-
2021-06-30	£70,346	£71,837	-	-
2020-06-30	£123,955	£129,473	-	-

Trustees

Name	Role	Appointed
Michael Hay		2023-07-01
NIGEL EVERARD		2014-07-01
Paul Harvey		2023-07-01
Tom Jackson		2021-07-01

ROTARY CLUB OF YORK CHARITY FUND

England & Wales - Charity number 1025046

Accounts

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

30TH JUNE 2025

CHARITY NUMBER:1025046

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30TH JUNE 2025

CONTENTS

1. Report of the Trustees
2. Independent Examiner's report
3. Statement of financial activities
4. Balance sheet
5. - 8. Notes forming part of the financial statements

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2025

The Trustees present their report and financial statements of the Charity for the year ended 30th June 2025. 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 applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Reference and administrative information

The Trustees who served during the year were:

President:	Mike Hay
President Elect:	Paul Roberts
Hon Secretary:	Tom Jackson
Hon Treasurer:	Nigel Everard

Charity Number: 1025046

Principal Address: Club Chambers
Museum Street
York
YO1 7DN

Bankers:	Solicitors:	Independent Examiner:
HSBC Bank Plc York Commercial PO Box 26 13 Parliament Street York YO1 8XS	Harrowells Solicitors York City Centre Office 1 St Saviourgate York YO1 8ZQ	Mr B Davis FCA Henton & Co LLP 124 Acomb Road Holgate York YO24 4EY

2. Structure, governance and management

The Rotary Club of York Charity Fund is an unincorporated charity and is constituted under a trust deed dated 14th February 1964.

The Trustees are nominated and appointed by the Club. The Club is managed by the Club Council which comprises the Trustees and six elected members. The Council meets on a monthly basis to facilitate the administration of the Charity.

3. Objectives and activities

The primary objectives are to apply the capital and income of the fund to or for the benefit of such charitable institutions, societies and objects as the Club shall, in duly constituted meeting, from time to time direct.

The charity carries out these objects by raising funds through a variety of activities. These include the Dragon Boat Races, charity walks and lunches. Other funds are derived from donations. Gift Aid is claimed on all eligible donations.

The distribution of funds falls into four categories, Rotary Foundation, Community Service, International and Youth Services. Rotary Foundation is the umbrella organisation for Rotary worldwide and sponsors various international projects. Community Service covers donations to local and UK charities and projects. International will cover donations to worldwide disaster relief and other overseas projects with Youth Services supporting Youth projects. Community Service, International and Youth services are controlled by sub-committees who will evaluate requests for aid and make recommendations to the Club Council. Charities to benefit from the Dragon Boat Races are nominated by the participating teams and the Club.

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2025

(Continued)

4. Achievements and performance

The Dragon Boat Races raised net £105,609. These together with the other contributions and donations enabled the Club to raise a net grand total of £122,719.

Distributions were made from the Dragon Boat Races to many local charities of £83,547. together with £16,655 transferred to the Rotary Club of York Charity Fund.

The Community Services Committee donated £24,340 to various local charities.

Donations were made to Rotary Foundation of £2,215. The International Committee was able to support various charities to total £8,450. Grants of £560 were made to

other charities. The Youth Service Committee supported youth charities to a total of £5,732.

The total giving for the year was £124,844 as compared to £109,036 in the previous year.

5. Financial review

Overall the balance held by the fund decreased by £2,125 to £39,848 at the end of the year. Of this £29,591 was held in the General Fund and £10,257 in the Dragon Boat account after the transfer of £5,204 from the Dragon Boat Fund to the Charity Fund. The balance in the Charity Fund would be available for distribution in the financial year 2025/26. The Dragon Boat Fund is held in reserves to fund deposit and other payments for the following years race.

Reserves policy:

It is the Club's policy to distribute the closing balance in the General Fund in the following year. Since the prime objective of the Club is to support charitable causes it is considered imprudent to maintain a large level of reserves. Sums are, however, earmarked to provide immediate support to disaster relief.

Risk management:

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit. The Club needs to be able to respond immediately to requests for aid. For this reason the Trustees have decided that such investments as it holds should be available for instant access.

The Trustees have not adopted an ethical investment policy.

6. Plans for future periods

The Club plans to continue with the Dragon Boat Races as the main generator of funds. The Trustees appreciate that, in the current economic climate, corporate sponsorship may not continue at the level previously enjoyed. The Club intends, as far as possible, to continue to meet its' objectives to support local, national and international charities.

The report was approved by the Trustees on 23rd January 2026 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF ROTARY CLUB OF YORK CHARITY FUND

I report to the Trustees on my examination of the accounts of Charity for the year ended 30th June 2025 which are set out on pages 3 to 8.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity's accounts 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 Commissioner under section 145(5)(b) of the 2011 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 Charity 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 the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Brett Davis FCA

Henton & Co LLP
124 Acomb Road
Holgate
York
YO24 4EY

ROTARY CLUB OF YORK CHARITY FUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30TH JUNE 2025**

	Note	2025		2024	
		£	£	£	£
<u>Income and Endowments</u>					
Donations and legacies	2		6,490		8,139
Charitable Activities	3		140,665		131,020
Investment income	4		372		281
Total Income			<u>147,527</u>		<u>139,440</u>
<u>Expenditure</u>					
Raising funds					
Costs of fundraising events	5	24,808		23,379	
Charitable Activities					
Donations and grants	6	124,844		109,036	
Total Expenditure			<u>149,652</u>		<u>132,415</u>
Net movement in fund			(2,125)		7,025
Unrestricted funds as at 1st July 2024			41,973		34,948
Unrestricted funds as at 30th June 2025			<u><u>39,848</u></u>		<u><u>41,973</u></u>

ROTARY CLUB OF YORK CHARITY FUND**BALANCE SHEET AS AT 30TH JUNE 2025**

	Note	2025		2024	
		£	£	£	£
<u>Current Assets</u>					
Debtors	8	1,371		1,111	
Cash at bank and in hand	9	94,573		83,141	
		<u>95,944</u>		<u>84,252</u>	
<u>Creditors: amounts falling due within one year</u>					
Creditors	10	56,096		42,279	
		<u>56,096</u>		<u>42,279</u>	
<u>Net Assets</u>			<u>39,848</u>		<u>41,973</u>
<u>Unrestricted funds</u>		11	<u>39,848</u>		<u>41,973</u>

Approved by the Trustees on 23rd January 2026 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2025

1. Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

d) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is included on an accruals basis.

Donations and grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Governance costs include those incurred in the governance of the charity and its assets including costs related to the Independent Examination and professional fees.

f) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

g) Basic financial assets and liabilities

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs. All financial assets are classified as receivable within one year and are not amortised.

Basic financial liabilities, which include creditors and grants payable, are initially recognised at transaction price. All financial liabilities are classified as payable within one year and are not amortised.

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2025****6. Donations and grants**

	2025	2024
	£	£
Dragon Boat Race - Local Charities (exc Rotary Charity Fund)	83,547	87,938
Donations to Institutions - Community Service	24,340	9,164
Donations to Institutions - Youth Service	5,732	4,048
Donations to Institutions - International	8,450	4,343
Rotary Foundation UK	2,215	2,036
Other donations	560	1,507
	<u>124,844</u>	<u>109,036</u>

7. Remuneration

The Trustees received no remuneration during the year (2024 £nil) and were not reimbursed for any of their expenses in the year (2024 £nil).

8. Debtors

	2025	2024
	£	£
St Crux hire prepaid	150	140
HMRC Gift Aid	1,221	971
	<u>1,371</u>	<u>1,111</u>

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2025

<u>9. Cash at bank and in hand</u>	2025	2024
	£	£
HSBC- Charity fund- Current a/c	2,573	11,357
HSBC- Charity fund- Deposit a/c	25,373	15,000
PayPal - Charity fund -Current a/c	12	6,853
St Crux- Charity fund- cash float	310	310
HSBC- Dragon Boat- Current a/c	22,714	14,872
HSBC- Dragon Boat- Deposit a/c	15,518	17,844
HSBC- Dragon Boat- Enthuse a/c	28,073	16,905
	<u>94,573</u>	<u>83,141</u>

<u>10. Creditors</u>	2025	2024
	£	£
Dragon Boat Race	50,844	38,771
Sundry creditors	5,252	3,508
	<u>56,096</u>	<u>42,279</u>

11. Analysis of Charitable Funds

	Balance B/fwd £	Incoming resources £	Resources expended £	Transfers £	Balance C/fwd £
Charity Fund	31,919	20,051	(27,583)	5,204	29,591
Dragon Boat Fund	10,054	127,476	(122,069)	(5,204)	10,257
Total	<u>41,973</u>	<u>147,527</u>	<u>(149,652)</u>	<u>0</u>	<u>39,848</u>

The Charity Funds are available to be spent for any purposes of the charity.

The Dragon Boat Fund is also available to be spent for any purpose of the charity, the above amount is, however, currently held in reserves in order to be able to fund deposits and other payments in respect of the following years event.

The Dragon Boat Committee agreed to transfer £5,204 to the Club's Charity Account out of the surplus generated from the 2024 event.

12. Related Party Transactions

There were no related party transactions during the year.

ROTARY CLUB OF YORK CHARITY FUND

England & Wales - Charity number 1025046

Accounts

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

30TH JUNE 2024

CHARITY NUMBER:1025046

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30TH JUNE 2024

CONTENTS

1. Report of the Trustees
2. Independent Examiner's report
3. Statement of financial activities
4. Balance sheet
5. - 8. Notes forming part of the financial statements

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2024

The Trustees present their report and financial statements of the Charity for the year ended 30th June 2024. 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 applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Reference and administrative information

The Trustees who served during the year were:

President:	Paul Harvey
President Elect:	Mike Hay
Hon Secretary:	Tom Jackson
Hon Treasurer:	Nigel Everard

Charity Number: 1025046

Principal Address: Club Chambers
Museum Street
York
YO1 7DN

Bankers:	Solicitors:	Independent Examiner:
HSBC Bank Plc York Commercial PO Box 26 13 Parliament Street York YO1 8XS	Harrowells Solicitors York City Centre Office 1 St Saviourgate York YO1 8ZQ	Mr B Davis FCA Henton & Co LLP 124 Acomb Road Holgate York YO24 4EY

2. Structure, governance and management

The Rotary Club of York Charity Fund is an unincorporated charity and is constituted under a trust deed dated 14th February 1964.

The Trustees are nominated and appointed by the Club. The Club is managed by the Club Council which comprises the Trustees and six elected members. The Council meets on a monthly basis to facilitate the administration of the Charity.

3. Objectives and activities

The primary objectives are to apply the capital and income of the fund to or for the benefit of such charitable institutions, societies and objects as the Club shall, in duly constituted meeting, from time to time direct.

The charity carries out these objects by raising funds through a variety of activities. These include the Dragon Boat Races, charity walks and lunches. Other funds are derived from donations. Gift Aid is claimed on all eligible donations.

The distribution of funds falls into four categories, Rotary Foundation, Community Service, International and Youth Services. Rotary Foundation is the umbrella organisation for Rotary worldwide and sponsors various international projects. Community Service covers donations to local and UK charities and projects. International will cover donations to worldwide disaster relief and other overseas projects with Youth Services supporting Youth projects. Community Service, International and Youth services are controlled by sub-committees who will evaluate requests for aid and make recommendations to the Club Council. Charities to benefit from the Dragon Boat Races are nominated by the participating teams and the Club.

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2024

(Continued)

4. Achievements and performance

The Dragon Boat Races raised net £96,206. These together with the other contributions and donations enabled the Club to raise a net grand total of £116,061.

Distributions were made from the Dragon Boat Races to many local charities of £87,938.

The Community Services Committee donated £9,164 to various local charities.

Donations were made to Rotary Foundation of £2,036. The International Committee was able to support various charities to total £4,343. Grants of £1,507 were made to other charities. The Youth Service Committee supported youth charities to a total of £4,048. The total giving for the year was £109,036 as compared to £108,103 in the previous year.

5. Financial review

Overall the balance held by the fund increased by £7,025 to £41,973 at the end of the year. Of this £31,919 was held in the General Fund and £10,054 in the Dragon Boat account after the transfer of £7,644 from the Dragon Boat Fund to the Charity Fund. The balance in the Charity Fund would be available for distribution in the financial year 2024/25. The Dragon Boat Fund is held in reserves to fund deposit and other payments for the following years race.

Reserves policy:

It is the Club's policy to distribute the closing balance in the General Fund in the following year. Since the prime objective of the Club is to support charitable causes it is considered imprudent to maintain a large level of reserves. Sums are, however, earmarked to provide immediate support to disaster relief.

Risk management:

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit. The Club needs to be able to respond immediately to requests for aid. For this reason the Trustees have decided that such investments as it holds should be available for instant access.

The Trustees have not adopted an ethical investment policy.

6. Plans for future periods

The Club plans to continue with the Dragon Boat Races as the main generator of funds. The Trustees appreciate that, in the current economic climate, corporate sponsorship may not continue at the level previously enjoyed. The Club intends, as far as possible, to continue to meet its' objectives to support local, national and international charities.

The report was approved by the Trustees on 22nd November 2024 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF ROTARY CLUB OF YORK CHARITY FUND

I report to the Trustees on my examination of the accounts of Charity for the year ended 30th June 2024 which are set out on pages 3 to 8.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity's accounts 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 Commissioner under section 145(5)(b) of the 2011 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 Charity 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 the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Brett Davis FCA

Henton & Co LLP
124 Acomb Road
Holgate
York
YO24 4EY

ROTARY CLUB OF YORK CHARITY FUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30TH JUNE 2024**

	Note	2024		2023	
		£	£	£	£
<u>Income and Endowments</u>					
Donations and legacies	2		8,139		15,355
Charitable Activities	3		131,020		117,621
Investment income	4		281		102
Total Income			<u>139,440</u>		<u>133,078</u>
<u>Expenditure</u>					
Raising funds					
Costs of fundraising events	5	23,379		22,812	
Charitable Activities					
Donations and grants	6	109,036		108,103	
Total Expenditure			<u>132,415</u>		<u>130,915</u>
Net movement in fund			7,025		2,163
Unrestricted funds as at 1st July 2023			34,948		32,785
Unrestricted funds as at 30th June 2024			<u><u>41,973</u></u>		<u><u>34,948</u></u>

ROTARY CLUB OF YORK CHARITY FUND**BALANCE SHEET AS AT 30TH JUNE 2024**

	Note	2024		2023	
		£	£	£	£
<u>Current Assets</u>					
Debtors	8	1,111		879	
Cash at bank and in hand	9	83,141		89,732	
		<u>84,252</u>		<u>90,611</u>	
<u>Creditors: amounts falling due within one year</u>					
Creditors	10	42,279		55,663	
		<u>42,279</u>		<u>55,663</u>	
<u>Net Assets</u>			<u>41,973</u>		<u>34,948</u>
<u>Unrestricted funds</u>		11	<u>41,973</u>		<u>34,948</u>

Approved by the Trustees on 22nd November 2024 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2024

1. Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

d) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is included on an accruals basis.

Donations and grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Governance costs include those incurred in the governance of the charity and its assets including costs related to the Independent Examination and professional fees.

f) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

g) Basic financial assets and liabilities

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs. All financial assets are classified as receivable within one year and are not amortised.

Basic financial liabilities, which include creditors and grants payable, are initially recognised at transaction price. All financial liabilities are classified as payable within one year and are not amortised.

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2024**

<u>2. Donations and legacies</u>	2024	2023
	£	£
Members donations	1,220	1,778
Foundation - York Inner Wheel - Polio Fund	0	5
Donations and other income	5,075	10,284
Donations - Technology Fund	917	0
District 1040 Rotary Grant	927	1,000
Rotary Shop donation	0	2,288
	<u>8,139</u>	<u>15,355</u>
<u>3. Charitable Activities</u>	2024	2023
	£	£
Dragon Boat Race -Racing	24,591	22,381
-Gala	3,586	2,911
-Team sponsorship	88,068	81,129
St Crux fundraising	3,076	2,579
Song for everyone Concert	2,798	0
Race Night	3,223	0
Remembering Sarah event	0	2,404
Spanish themed evening	0	2,832
Change the World collections	270	265
100 Club	2,310	2,490
International Committee - Charity Walks	2,311	0
Foundation - Raffles	705	630
- Crocuses/Xmas cards	82	0
	<u>131,020</u>	<u>117,621</u>
<u>4. Investment Income</u>	2024	2023
	£	£
Bank interest received	281	102
<u>5. Costs of fundraising events</u>	2024	2023
	£	£
Dragon Boat Race -Racing	20,039	20,008
St Crux fundraising	265	250
Song for everyone Concert	726	0
Race Night	476	0
International Committee - Charity Walks	288	0
Remembering Sarah event	0	663
Spanish themed evening	0	305
Bank charges	85	86
100 Club	1,500	1,500
	<u>23,379</u>	<u>22,812</u>

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2024****6. Donations and grants**

	2024	2023
	£	£
Dragon Boat Race - Local Charities	87,938	81,263
Donations to Institutions - Community Service	9,164	12,955
Donations to Institutions - Youth Service	4,048	2,964
Donations to Institutions - International	4,343	6,100
Rotary Foundation UK	2,036	2,413
Other donations	1,507	2,408
	<u>109,036</u>	<u>108,103</u>

7. Remuneration

The Trustees received no remuneration during the year (2023 £nil) and were not reimbursed for any of their expenses in the year (2023 £nil).

8. Debtors

	2024	2023
	£	£
St Crux hire prepaid	140	125
HMRC Gift Aid	971	754
	<u>1,111</u>	<u>879</u>

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2024

<u>9. Cash at bank and in hand</u>	2024	2023			
	£	£			
HSBC- Charity fund- Current a/c	11,357	10,647			
HSBC- Charity fund- Deposit a/c	15,000	14,719			
PayPal - Charity a/c	6,853	2,204			
St Crux float	310	0			
HSBC- Dragon Boat- Current a/c	14,872	23,975			
HSBC- Dragon Boat- Deposit a/c	17,844	10,060			
HSBC- Dragon Boat- Virgin Money Giving a/c	16,905	28,127			
	<u>83,141</u>	<u>89,732</u>			
<u>10. Creditors</u>	2024	2023			
	£	£			
Dragon Boat Race	38,771	52,732			
Sundry creditors	3,508	2,931			
	<u>42,279</u>	<u>55,663</u>			
<u>11. Analysis of Charitable Funds</u>					
	Balance	Incoming Resources		Balance	
	B/fwd	resources	expended	C/fwd	
	£	£	£	£	
Charity Fund	25,518	23,195	(24,438)	7,644	31,919
Dragon Boat Fund	9,430	116,245	(107,977)	(7,644)	10,054
Total	<u>34,948</u>	<u>139,440</u>	<u>(132,415)</u>	<u>0</u>	<u>41,973</u>

The Charity Funds are available to be spent for any purposes of the charity.

The Dragon Boat Fund is also available to be spent for any purpose of the charity, the above amount is, however, currently held in reserves in order to be able to fund deposits and other payments in respect of the following years event.

The Dragon Boat Committee agreed to transfer £7,644 to the Club's Charity Account out of the surplus generated from the 2023 event.

12. Related Party Transactions

There were no related party transactions during the year.

ROTARY CLUB OF YORK CHARITY FUND

England & Wales - Charity number 1025046

Accounts

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

30TH JUNE 2023

CHARITY NUMBER:1025046

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30TH JUNE 2023

CONTENTS

1. Report of the Trustees
2. Independent Examiner's report
3. Statement of financial activities
4. Balance sheet
5. - 8. Notes forming part of the financial statements

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2023

The Trustees present their report and financial statements of the Charity for the year ended 30th 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 applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Reference and administrative information

The Trustees who served during the year were:

President: Mary Lumley
 President Elect: Paul Harvey
 Hon Secretary: Tom Jackson
 Hon Treasurer: Nigel Everard

Charity Number: 1025046

Principal Address: Club Chambers
 Museum Street
 York
 YO1 7DN

Bankers:	Solicitors:	Independent Examiner:
HSBC Bank Plc York Commercial PO Box 26 13 Parliament Street York YO1 8XS	Harrowells Solicitors York City Centre Office 1 St Saviourgate York YO1 8ZQ	Mr B Davis FCA Henton & Co LLP 124 Acomb Road Holgate York YO24 4EY

2. Structure, governance and management

The Rotary Club of York Charity Fund is an unincorporated charity and is constituted under a trust deed dated 14th February 1964.

The Trustees are nominated and appointed by the Club. The Club is managed by the Club Council which comprises the Trustees and six elected members. The Council meets on a monthly basis to facilitate the administration of the Charity.

3. Objectives and activities

The primary objectives are to apply the capital and income of the fund to or for the benefit of such charitable institutions, societies and objects as the Club shall, in duly constituted meeting, from time to time direct.

The charity carries out these objects by raising funds through a variety of activities. These include the Dragon Boat Races, charity walks and lunches. Other funds are derived from donations. Gift Aid is claimed on all eligible donations.

The distribution of funds falls into four categories, Rotary Foundation, Community Service, International and Youth Services. Rotary Foundation is the umbrella organisation for Rotary worldwide and sponsors various international projects. Community Service covers donations to local and UK charities and projects. International will cover donations to worldwide disaster relief and other overseas projects with Youth Services supporting Youth projects. Community Service, International and Youth services are controlled by sub-committees who will evaluate requests for aid and make recommendations to the Club Council. Charities to benefit from the Dragon Boat Races are nominated by the participating teams and the Club.

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2023

(Continued)

4. Achievements and performance

The Dragon Boat Races raised net £86,413

These together with other contributions and donations enabled the Club to raise a net grand total of £110,266.

Distributions were made from the Dragon Boat Races to many local charities of £81,263.

The Community Services Committee donated £12,955 to various local charities.

Donations were made to Rotary Foundation of £2,413. The International Committee was able to support various charities to total £6,100. Grants of £2,408 were made to other charities. The Youth Service Committee supported youth charities to a total of £2,964. The total giving for the year was £108,103 as compared to £103,010 in the previous year.

5. Financial review

Overall the balance held by the fund increased by £2,163 to £34,948 at the end of the year. Of this £25,518 was held in the General Fund and £9,430 in the Dragon Boat account after the transfer of £5,927 from the Dragon Boat Fund to the Charity Fund. The balance in the Charity Fund would be available for distribution in the financial year 2023/24. The Dragon Boat Fund is held in reserves to fund deposit and other payments for the following years race.

Reserves policy:

It is the Club's policy to distribute the closing balance in the General Fund in the following year. Since the prime objective of the Club is to support charitable causes it is considered imprudent to maintain a large level of reserves. Sums are, however, earmarked to provide immediate support to disaster relief.

Risk management:

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit. The Club needs to be able to respond immediately to requests for aid. For this reason the Trustees have decided that such investments as it holds should be available for instant access. The Trustees have not adopted an ethical investment policy.

6. Plans for future periods

The Club plans to continue with the Dragon Boat Races as the main generator of funds. The Trustees appreciate that, in the current economic climate, corporate sponsorship may not continue at the level previously enjoyed. The Club intends, as far as possible, to continue to meet its' objectives to support local, national and international charities.

The report was approved by the Trustees on 19th April 2024 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF ROTARY CLUB OF YORK CHARITY FUND

I report to the Trustees on my examination of the accounts of Charity for the year ended 30th June 2023 which are set out on pages 3 to 8.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity's accounts 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 Commissioner under section 145(5)(b) of the 2011 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 Charity 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 the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Brett Davis FCA

Henton & Co LLP
124 Acomb Road
Holgate
York
YO24 4EY

ROTARY CLUB OF YORK CHARITY FUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30TH JUNE 2023**

	Note	2023		2022	
		£	£	£	£
<u>Income and Endowments</u>					
Donations and legacies	2		15,355		16,166
Charitable Activities	3		117,621		106,630
Investment income	4		102		3
Total Income			<u>133,078</u>		<u>122,799</u>
<u>Expenditure</u>					
Raising funds					
Costs of fundraising events	5	22,812		19,296	
Charitable Activities					
Donations and grants	6	108,103		103,010	
Total Expenditure			<u>130,915</u>		<u>122,306</u>
Net movement in fund			2,163		493
Unrestricted funds as at 1st July 2022			32,785		32,292
Unrestricted funds as at 30th June 2023			<u><u>34,948</u></u>		<u><u>32,785</u></u>

ROTARY CLUB OF YORK CHARITY FUND**BALANCE SHEET AS AT 30TH JUNE 2023**

	Note	2023		2022	
		£	£	£	£
<u>Current Assets</u>					
Debtors	8	879		527	
Cash at bank and in hand	9	89,732		81,740	
		<u>90,611</u>		<u>82,267</u>	
<u>Creditors: amounts falling due within one year</u>					
Creditors	10	55,663		49,482	
		<u>55,663</u>		<u>49,482</u>	
<u>Net Assets</u>			<u>34,948</u>		<u>32,785</u>
<u>Unrestricted funds</u>		11	<u>34,948</u>		<u>32,785</u>

Approved by the Trustees on 19th April 2024 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2023

1. Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

d) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is included on an accruals basis.

Donations and grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Governance costs include those incurred in the governance of the charity and its assets including costs related to the Independent Examination and professional fees.

f) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

g) Basic financial assets and liabilities

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs. All financial assets are classified as receivable within one year and are not amortised.

Basic financial liabilities, which include creditors and grants payable, are initially recognised at transaction price. All financial liabilities are classified as payable within one year and are not amortised.

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2023

<u>2. Donations and legacies</u>	2023	2022
	£	£
Members donations	1,778	2,091
Foundation - York Inner Wheel - Polio Fund	5	5
Donations and other income	10,284	10,020
Donations - Youth Challenge Fund	0	3,514
District 1040 Rotary Grant	1,000	536
Rotary Shop donation	2,288	0
	<u>15,355</u>	<u>16,166</u>
<u>3. Charitable Activities</u>	2023	2022
	£	£
Dragon Boat Race -Racing	22,381	19,200
-Gala	2,911	4,326
-Team sponsorship	81,129	74,413
St Crux fundraising	2,579	2,744
RaVe	0	413
Santa Paws	0	490
Remembering Sarah event	2,404	0
Spanish themed evening	2,832	0
Change the World collections	265	296
100 Club	2,490	2,640
International Committee - Virtual Charity Walk	0	1,251
Foundation - Raffles	630	656
- Xmas cards	0	201
	<u>117,621</u>	<u>106,630</u>
<u>4. Investment Income</u>	2023	2022
	£	£
Bank interest received	102	3
	<u>102</u>	<u>3</u>
<u>5. Costs of fundraising events</u>	2023	2022
	£	£
Dragon Boat Race -Racing	20,008	17,098
St Crux fundraising	250	250
RaVe	0	406
Remembering Sarah event	663	0
Spanish themed evening	305	0
Bank charges	86	42
100 Club	1,500	1,500
	<u>22,812</u>	<u>19,296</u>

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2023****6. Donations and grants**

	2023	2022
	£	£
Dragon Boat Race - Local Charities	81,263	76,030
Donations to Institutions - Community Service	12,955	9,915
Donations to Institutions - Youth Service	2,964	5,501
Donations to Institutions - International	6,100	3,673
Rotary Foundation UK	2,413	2,954
Other donations	2,408	4,937
	<u>108,103</u>	<u>103,010</u>

7. Remuneration

The Trustees received no remuneration during the year (2022 £nil) and were not reimbursed for any of their expenses in the year (2022 £nil).

8. Debtors

	2023	2022
	£	£
St Crux hire prepaid	125	125
HMRC Gift Aid	754	402
	<u>879</u>	<u>527</u>

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2023

<u>9. Cash at bank and in hand</u>	2023	2022
	£	£
HSBC- Charity fund- Current a/c	10,647	7,989
HSBC- Charity fund- Deposit a/c	14,719	14,617
PayPal - Charity a/c	2,204	2,800
HSBC- Dragon Boat- Current a/c	23,975	20,021
HSBC- Dragon Boat- Deposit a/c	10,060	10,002
HSBC- Dragon Boat- Virgin Money Giving a/c	28,127	26,311
	<u>89,732</u>	<u>81,740</u>

<u>10. Creditors</u>	2023	2022
	£	£
Dragon Boat Race	52,732	46,127
Sundry creditors	2,931	3,355
	<u>55,663</u>	<u>49,482</u>

11. Analysis of Charitable Funds

	Balance B/fwd £	Incoming resources £	Resources expended £	Transfers £	Balance C/fwd £
Charity Fund	22,578	26,657	(29,644)	5,927	25,518
Dragon Boat Fund	10,207	106,421	(101,271)	(5,927)	9,430
Total	<u>32,785</u>	<u>133,078</u>	<u>(130,915)</u>	<u>0</u>	<u>34,948</u>

The Charity Funds are available to be spent for any purposes of the charity.

The Dragon Boat Fund is also available to be spent for any purpose of the charity, the above amount is, however, currently held in reserves in order to be able to fund deposits and other payments in respect of the following years event.

The Dragon Boat Committee agreed to transfer £5,927 to the Club's Charity Account out of the surplus generated from the 2023 event.

12. Related Party Transactions

There were no related party transactions during the year.

ROTARY CLUB OF YORK CHARITY FUND

England & Wales - Charity number 1025046

Accounts

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

30TH JUNE 2022

CHARITY NUMBER:1025046

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30TH JUNE 2022

CONTENTS

1. Report of the Trustees
2. Independent Examiner's report
3. Statement of financial activities
4. Balance sheet
5. - 8. Notes forming part of the financial statements

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2022

The Trustees present their report and financial statements of the Charity for the year ended 30th June 2022. 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 applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Reference and administrative information

The Trustees who served during the year were:

President:	David Fotheringham
President Elect:	Mary Lumley
Hon Secretary:	Tom Jackson
Hon Treasurer:	Nigel Everard

Charity Number: 1025046

Principal Address: Club Chambers
Museum Street
York
YO1 7DN

Bankers:	Solicitors:	Independent Examiner:
HSBC Bank Plc York Commercial PO Box 26 13 Parliament Street York YO1 8XS	Harrowells Solicitors York City Centre Office 1 St Saviourgate York YO1 8ZQ	Mr B Davis FCA Henton & Co LLP 124 Acomb Road Holgate York YO24 4EY

2. Structure, governance and management

The Rotary Club of York Charity Fund is an unincorporated charity and is constituted under a trust deed dated 14th February 1964.

The Trustees are nominated and appointed by the Club. The Club is managed by the Club Council which comprises the Trustees and six elected members. The Council meets on a monthly basis to facilitate the administration of the Charity.

3. Objectives and activities

The primary objectives are to apply the capital and income of the fund to or for the benefit of such charitable institutions, societies and objects as the Club shall, in duly constituted meeting, from time to time direct.

The charity carries out these objects by raising funds through a variety of activities. These include the Dragon Boat Races, charity walks and lunches. Other funds are derived from donations. Gift Aid is claimed on all eligible donations.

The distribution of funds falls into four categories, Rotary Foundation, Community Service, International and Youth Services. Rotary Foundation is the umbrella organisation for Rotary worldwide and sponsors various international projects. Community Service covers donations to local and UK charities and projects. International will cover donations to worldwide disaster relief and other overseas projects with Youth Services supporting Youth projects. Community Service, International and Youth services are controlled by sub-committees who will evaluate requests for aid and make recommendations to the Club Council. Charities to benefit from the Dragon Boat Races are nominated by the participating teams and the Club.

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2022

(Continued)

4. Achievements and performance

The Dragon Boat Races returned after Covid restrictions were lifted raising a net £80,841 other fund raising activities raised £6,493.

These together with other contributions and donations enabled the Club to raise a net grand total of £103,503.

Distributions were made from the Dragon Boat Races to many local charities with the main beneficiaries SASH/The Hut receiving £24,784 and other local charities £51,247.

The Community Services Committee donated £9,915 to various local charities.

Donations were made to Rotary Foundation of £2,954. The International Committee was able to support various charities to total £3,673. Grants of £4,937 were made to other charities. The Youth Service Committee supported youth charities to a total of £5,501.

The total giving for the year was £103,010 as compared to £69,802 in the previous year.

5. Financial review

Overall the balance held by the fund increased by £493 to £32,785 at the end of the year. Of this £22,578 was held in the General Fund and £10,207 in the Dragon Boat account after the transfer of £5,463 from the Dragon Boat Fund to the Charity Fund. The balance in the Charity Fund would be available for distribution in the financial year 2022/23. The Dragon Boat Fund is held in reserves to fund deposit and other payments for the following years race.

Reserves policy:

It is the Club's policy to distribute the closing balance in the General Fund in the following year. Since the prime objective of the Club is to support charitable causes it is considered imprudent to maintain a large level of reserves. Sums are, however, earmarked to provide immediate support to disaster relief.

Risk management:

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit. The Club needs to be able to respond immediately to requests for aid. For this reason the Trustees have decided that such investments as it holds should be available for instant access. The Trustees have not adopted an ethical investment policy.

6. Plans for future periods

The Club plans to continue with the Dragon Boat Races as the main generator of funds. The Trustees appreciate that, in the current economic climate, corporate sponsorship may not continue at the level previously enjoyed. The Club intends, as far as possible, to continue to meet its' objectives to support local, national and international charities.

The report was approved by the Trustees on 28th April 2023 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF ROTARY CLUB OF YORK CHARITY FUND

I report to the Trustees on my examination of the accounts of Charity for the year ended 30th June 2022 which are set out on pages 3 to 8.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity's accounts 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 Commissioner under section 145(5)(b) of the 2011 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 Charity 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 the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Brett Davis FCA

Henton & Co LLP
124 Acomb Road
Holgate
York
YO24 4EY

ROTARY CLUB OF YORK CHARITY FUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30TH JUNE 2022**

	Note	2022		2021	
		£	£	£	£
<u>Income and Endowments</u>					
Donations and legacies	2		16,166		41,095
Charitable Activities	3		106,630		29,248
Investment income	4		3		3
Total Income			<u>122,799</u>		<u>70,346</u>
<u>Expenditure</u>					
Raising funds					
Costs of fundraising events	5	19,296		2,035	
Charitable Activities					
Donations and grants	6	103,010		69,802	
Total Expenditure			<u>122,306</u>		<u>71,837</u>
Net movement in fund			493		(1,491)
Unrestricted funds as at 1st July 2021			32,292		33,783
Unrestricted funds as at 30th June 2022			<u><u>32,785</u></u>		<u><u>32,292</u></u>

ROTARY CLUB OF YORK CHARITY FUND**BALANCE SHEET AS AT 30TH JUNE 2022**

	Note	2022		2021	
		£	£	£	£
<u>Current Assets</u>					
Debtors	8	527		5,818	
Cash at bank and in hand	9	81,740		43,547	
		<u>82,267</u>		<u>49,365</u>	
<u>Creditors: amounts falling due within one year</u>					
Creditors	10	49,482		17,073	
		<u>49,482</u>		<u>17,073</u>	
<u>Net Assets</u>			<u>32,785</u>		<u>32,292</u>
<u>Unrestricted funds</u>		11	<u>32,785</u>		<u>32,292</u>

Approved by the Trustees on 28th April 2023 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2022

1. Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

d) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is included on an accruals basis.

Donations and grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Governance costs include those incurred in the governance of the charity and its assets including costs related to the Independent Examination and professional fees.

f) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

g) Basic financial assets and liabilities

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs. All financial assets are classified as receivable within one year and are not amortised.

Basic financial liabilities, which include creditors and grants payable, are initially recognised at transaction price. All financial liabilities are classified as payable within one year and are not amortised.

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2022**

<u>2. Donations and legacies</u>	2022	2021
	£	£
Members donations	2,091	2,229
Foundation - York Inner Wheel - Polio Fund	5	15
Donations and other income	10,020	7,877
Donate Your Lunch	0	26,555
Donations - Centenary Fund	0	2,500
Donations - Youth Challenge Fund	3,514	0
Ebay income	0	719
District 1040 Rotary Grant	536	1,200
	<u>16,166</u>	<u>41,095</u>
<u>3. Charitable Activities</u>	2022	2021
	£	£
Dragon Boat Race -Racing	19,200	0
-Gala	4,326	0
-Team sponsorship	74,413	20,168
St Crux fundraising	2,744	0
RaVe	413	0
Santa Paws	490	0
Safari Supper	0	955
Santa Fun Run	0	2,104
Virtual Quiz	0	1,767
Change the World collections	296	0
100 Club	2,640	2,910
International Committee - Virtual Charity Walk	1,251	635
Foundation - Raffles	656	429
- Crocus Bulbs	0	280
- Xmas cards	201	0
	<u>106,630</u>	<u>29,248</u>
<u>4. Investment Income</u>	2022	2021
	£	£
Bank interest received	3	3
<u>5. Costs of fundraising events</u>	2022	2021
	£	£
Dragon Boat Race -Racing	17,098	400
St Crux fundraising	250	0
RaVe	406	0
Bank charges	42	0
100 Club	1,500	1,500
Crocus Bulbs	0	135
	<u>19,296</u>	<u>2,035</u>

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2022****6. Donations and grants**

	2022	2021
	£	£
Dragon Boat Race - SASH/The Hut	24,783	20,168
-Other local charities	51,247	0
Donations to Institutions - Community Service	9,915	7,240
Donations to Institutions - Youth Service	5,501	2,625
Donations to Institutions - International	3,673	3,785
Rotary Foundation UK	2,954	2,817
Donate your Lunch - various donations	0	26,555
Other donations	4,937	6,612
	<u>103,010</u>	<u>69,802</u>

7. Remuneration

The Trustees received no remuneration during the year (2021 £nil) and were not reimbursed for any of their expenses in the year (2021 £nil).

8. Debtors

	2022	2021
	£	£
St Crux hire prepaid	125	250
HMRC Gift Aid	402	5,568
	<u>527</u>	<u>5,818</u>

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2022**

<u>9. Cash at bank and in hand</u>	2022	2021
	£	£
HSBC- Charity fund- Current a/c	7,989	1,000
HSBC- Charity fund- Deposit a/c	14,617	14,614
PayPal - Charity a/c	2,800	65
HSBC- Dragon Boat- Current a/c	20,021	10,645
HSBC- Dragon Boat- Deposit a/c	10,002	16,637
HSBC- Dragon Boat- Virgin Money Giving a/c	26,311	586
	<u>81,740</u>	<u>43,547</u>

<u>10. Creditors</u>	2022	2021
	£	£
Dragon Boat Race	46,127	17,008
Sundry creditors	3,355	65
	<u>49,482</u>	<u>17,073</u>

11. Analysis of Charitable Funds

	Balance B/fwd £	Incoming resources £	Resources expended £	Transfers £	Balance C/fwd £
Charity Fund	21,433	24,860	(29,178)	5,463	22,578
Dragon Boat Fund	10,859	97,939	(93,128)	(5,463)	10,207
Total	<u>32,292</u>	<u>122,799</u>	<u>(122,306)</u>	<u>0</u>	<u>32,785</u>

The Charity Funds are available to be spent for any purposes of the charity.

The Dragon Boat Fund is also available to be spent for any purpose of the charity, the above amount is, however, currently held in reserves in order to be able to fund deposits and other payments in respect of the following years event.

The Dragon Boat Committee agreed to transfer £5,463 to the Club's Charity Account out of the surplus generated from the 2021 event.

12. Related Party Transactions

There were no related party transactions during the year.

ROTARY CLUB OF YORK CHARITY FUND

England & Wales - Charity number 1025046

Accounts

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

30TH JUNE 2021

CHARITY NUMBER:1025046

ROTARY CLUB OF YORK CHARITY FUND

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30TH JUNE 2021

CONTENTS

1. Report of the Trustees
2. Independent Examiner's report
3. Statement of financial activities
4. Balance sheet
5. - 8. Notes forming part of the financial statements

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2021

The Trustees present their report and financial statements of the Charity for the year ended 30th June 2021. 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 applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Reference and administrative information

The Trustees who served during the year were:

President:	Mr Kevin Grogan
President Elect:	Mr David Fotheringham
Hon Secretary:	Mr Mike Hay
Hon Treasurer:	Mr Nigel Everard

Charity Number: 1025046

Principal Address: Club Chambers
Museum Street
York
YO1 7DN

Bankers:	Solicitors:	Independent Examiner:
HSBC Bank Plc York Commercial PO Box 26 13 Parliament Street York YO1 8XS	Harrowells Solicitors York City Centre Office 1 St Saviourgate York YO1 8ZQ	Mr B Davis FCA Henton & Co LLP 124 Acomb Road Holgate York YO24 4EY

2. Structure, governance and management

The Rotary Club of York Charity Fund is an unincorporated charity and is constituted under a trust deed dated 14th February 1964.

The Trustees are nominated and appointed by the Club. The Club is managed by the Club Council which comprises the Trustees and six elected members. The Council meets on a monthly basis to facilitate the administration of the Charity.

3. Objectives and activities

The primary objectives are to apply the capital and income of the fund to or for the benefit of such charitable institutions, societies and objects as the Club shall, in duly constituted meeting, from time to time direct.

The charity carries out these objects by raising funds through a variety of activities. These include the Dragon Boat Races, charity walks and lunches. Other funds are derived from donations. Gift Aid is claimed on all eligible donations.

The distribution of funds falls into four categories, Rotary Foundation, Community Service, International and Youth Services. Rotary Foundation is the umbrella organisation for Rotary worldwide and sponsors various international projects. Community Service covers donations to local and UK charities and projects. International will cover donations to worldwide disaster relief and other overseas projects with Youth Services supporting Youth projects. Community Service, International and Youth services are controlled by sub-committees who will evaluate requests for aid and make recommendations to the Club Council. Charities to benefit from the Dragon Boat Races are nominated by the participating teams and the Club.

ROTARY CLUB OF YORK CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2021

(Continued)

4. Achievements and performance

Due to the Covid restrictions the Dragon Boat Races were held as a virtual event raising a net £20,168 other major fund raising activities included, the Donate your Lunch initiative raising £26,555. These together with other contributions and donations enabled the Club to raise a net grand total of £68,311.

Distributions were made from the Dragon Boat Races to York Teaching Hospital Charity of £20,168. The Community Services Committee donated £7,240 to various local charities. Donations were made to Rotary Foundation of £2,817. The International Committee was able to support various charities to total £3,785. Grants of £33,167 were made to other charities including £26,555 from the Donate your Lunch initiative. The Youth Service Committee supported youth charities to a total of £2,625. The total giving for the year was £69,802 as compared to £108,918 in the previous year.

5. Financial review

Overall the balance held by the fund decreased by £1,491 to £32,292 at the end of the year. Of this £21,433 was held in the General Fund and £10,859 in the Dragon Boat account. The balance in the General Fund would be available for distribution in the financial year 2021/22. The Dragon Boat account is held in reserves to fund deposit and other payments for the following years race.

Reserves policy:

It is the Club's policy to distribute the closing balance in the General Fund in the following year. Since the prime objective of the Club is to support charitable causes it is considered imprudent to maintain a large level of reserves. Sums are, however, earmarked to provide immediate support to disaster relief.

Risk management:

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit. The Club needs to be able to respond immediately to requests for aid. For this reason the Trustees have decided that such investments as it holds should be available for instant access. The Trustees have not adopted an ethical investment policy.

6. Plans for future periods

The Club plans to continue with the Dragon Boat Races as the main generator of funds. The Trustees appreciate that, in the current economic climate, corporate sponsorship may not continue at the level previously enjoyed. The Club intends, as far as possible, to continue to meet its' objectives to support local, national and international charities.

The report was approved by the Trustees on 5th April 2022 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF ROTARY CLUB OF YORK CHARITY FUND

I report to the Trustees on my examination of the accounts of Charity for the year ended 30th June 2021 which are set out on pages 3 to 8.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity's accounts 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 Commissioner under section 145(5)(b) of the 2011 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 Charity 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 the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Brett Davis FCA

Henton & Co LLP
124 Acomb Road
Holgate
York
YO24 4EY

28th April 2022

ROTARY CLUB OF YORK CHARITY FUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30TH JUNE 2021**

	Note	2021		2020	
		£	£	£	£
<u>Income and Endowments</u>					
Donations and legacies	2		41,095		19,447
Charitable Activities	3		29,248		106,969
Investment income	4		3		39
Total Income			<u>70,346</u>		<u>126,455</u>
<u>Expenditure</u>					
Raising funds					
Costs of fundraising events	5	2,035		23,055	
Charitable Activities					
Donations and grants	6	69,802		108,918	
Total Expenditure			<u>71,837</u>		<u>131,973</u>
Net movement in fund			(1,491)		(5,518)
Unrestricted funds as at 1st July 2020			33,783		39,301
Unrestricted funds as at 30th June 2021			<u><u>32,292</u></u>		<u><u>33,783</u></u>

ROTARY CLUB OF YORK CHARITY FUND**BALANCE SHEET AS AT 30TH JUNE 2021**

	Note	2021		2020	
		£	£	£	£
<u>Current Assets</u>					
Debtors	8	5,818		1,050	
Cash at bank and in hand	9	43,547		39,743	
		<u>49,365</u>		<u>40,793</u>	
<u>Creditors: amounts falling due within one year</u>					
Creditors	10	17,073		7,010	
		<u>17,073</u>		<u>7,010</u>	
<u>Net Assets</u>			<u><u>32,292</u></u>	<u><u>33,783</u></u>	
<u>Unrestricted funds</u>	11		<u><u>32,292</u></u>	<u><u>33,783</u></u>	

Approved by the Trustees on 5th April 2022 and signed on their behalf by

Rtn N C Everard
Honorary Treasurer

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2021

1. Accounting Policies

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

d) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is included on an accruals basis.

Donations and grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Governance costs include those incurred in the governance of the charity and its assets including costs related to the Independent Examination and professional fees.

f) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

g) Basic financial assets and liabilities

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs. All financial assets are classified as receivable within one year and are not amortised.

Basic financial liabilities, which include creditors and grants payable, are initially recognised at transaction price. All financial liabilities are classified as payable within one year and are not amortised.

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2021**

<u>2. Donations and legacies</u>	2021	2020
	£	£
Members donations	2,229	1,831
Foundation - York Inner Wheel - Polio Fund	15	24
Donations and other income	7,877	5,137
Donate your lunch	26,555	8,945
Donations - Centenary Fund	2,500	2,500
Ebay income	719	210
District 1040 Rotary Grant	1,200	0
Donation- Rotary District 1040 Shop sales	0	800
	<u>41,095</u>	<u>19,447</u>
<u>3. Charitable Activities</u>	2021	2020
	£	£
Dragon Boat Race -Racing	0	26,377
-Gala	0	1,231
-Team sponsorship	20,168	69,306
Book sales etc at St Crux	0	1,190
Asian Night (inc Barclays Donation)	0	2,690
Safari Supper	955	0
Santa Fun Run	2,104	0
Virtual Quiz	1,767	2,732
Change the World collections	0	348
100 Club	2,910	2,475
International Committee - Virtual Charity Walk	635	0
Foundation - Raffles	429	359
- Crocus Bulbs	280	261
	<u>29,248</u>	<u>106,969</u>
<u>4. Investment Income</u>	2021	2020
	£	£
Bank interest received	3	39
<u>5. Costs of fundraising events</u>	2021	2020
	£	£
Dragon Boat Race -Racing	400	20,738
-Gala	0	15
Book sales etc at St Crux	0	125
Asian Night	0	220
Big Quiz	0	557
100 Club	1,500	1,320
Crocus Bulbs	135	80
	<u>2,035</u>	<u>23,055</u>

ROTARY CLUB OF YORK CHARITY FUND**NOTES TO THE ACCOUNTS****YEAR ENDED 30TH JUNE 2021****6. Donations and grants**

	2021	2020
	£	£
Dragon Boat Race - York Teaching Hospital	20,168	0
- St Leonards Hospice	0	23,898
-Other local charities	0	44,732
Donations to Institutions - Community Service	7,240	17,970
Donations to Institutions - Youth Service	2,625	1,773
Donations to Institutions - International	3,785	3,106
Rotary Foundation UK	2,817	2,395
Donate your Lunch - various donations	26,555	8,945
Other donations	6,612	6,099
	<u>69,802</u>	<u>108,918</u>

7. Remuneration

The Trustees received no remuneration during the year (2020 £nil) and were not reimbursed for any of their expenses in the year (2020 £nil).

8. Debtors

	2021	2020
	£	£
St Crux hire prepaid	250	250
HMRC Gift Aid	5,568	0
Rotary Sales account	0	800
	<u>5,818</u>	<u>1,050</u>

ROTARY CLUB OF YORK CHARITY FUND

NOTES TO THE ACCOUNTS

YEAR ENDED 30TH JUNE 2021

<u>9. Cash at bank and in hand</u>	2021	2020
	£	£
HSBC- Charity fund- Current a/c	1,000	5,445
HSBC- Charity fund- Deposit a/c	14,614	16,131
PayPal - Charity a/c	65	0
HSBC- Dragon Boat- Current a/c	10,645	30
HSBC- Dragon Boat- Deposit a/c	16,637	17,866
HSBC- Dragon Boat- Virgin Money Giving a/c	586	271
	43,547	39,743

<u>10. Creditors</u>	2021	2020
	£	£
Dragon Boat Race	17,008	6,908
Sundry creditors	65	102
	17,073	7,010

11. Analysis of Charitable Funds

	Balance B/fwd £	Incoming resources £	Resources expended £	Transfers £	Balance C/fwd £
Charity Fund	22,524	50,178	(51,269)	0	21,433
Dragon Boat Fund	11,259	20,168	(20,568)	0	10,859
Total	33,783	70,346	(71,837)	0	32,292

The Charity Funds are available to be spent for any purposes of the charity.

The Dragon Boat Fund is also available to be spent for any purpose of the charity, the above amount is, however, currently held in reserves in order to be able to fund deposits and other payments in respect of the following years event.

The Dragon Boat Committee agreed to transfer £0 (£6,285 2019 event) to the Club's Charity Account out of the surplus generated from the 2020 event.

12. Related Party Transactions

There were no related party transactions during the year.