

ROTARY CLUB OF HORWICH TRUST FUND

England & Wales · Charity number 1031406

Details

Status Registered

Legal form Trust

Registered 1994-01-17

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

Contact

Address 96 Pennine Road
Horwich
Bolton
BL6 7HW

Phone 07789651019

Website www.horwichrotary.co.uk

Activities

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

Activities: The Rotary Club of Horwich Trust Fund does the following: Education/training. Relief of poverty. Overseas aid/famine relief. Arts/culture. sport/recreation. Economic/Community development. Our charity helps; Children/young people. Elderly/old people. People with disabilities. The general public/mankind. Our charity operates by making grants to individuals and organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£26,861	£40,143	-	-
2024-06-30	£52,624	£32,860	-	-
2023-06-30	£26,784	£27,715	-	-
2022-06-30	£30,760	£33,204	-	-
2021-06-30	£9,760	£12,200	-	-

Trustees

Name	Role	Appointed
Pat Byrne		2017-07-01
Paul Whitney		2024-09-13
William Watkins		2018-06-04
tom emmerson mather		2021-05-24

ROTARY CLUB OF HORWICH TRUST FUND

England & Wales - Charity number 1031406

Accounts

Charity Registration No. 1031406

**ROTARY CLUB OF HORWICH TRUST FUND
TRUSTEES' REPORT
AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025**

**ROTARY CLUB OF HORWICH TRUST FUND
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mr P Byrne
Mr P Whitney
Mr T Mather
Mr W Watkins

Secretary

Mr T Mather

Charity Number

1031406

Principal office

96 Pennine Road,
Horwich
Bolton
BL67HW

Independent examiner

Mr E Wisedale
2E Hardcastle Gardens
Bolton
BL24NZ

ROTARY CLUB OF HORWICH TRUST FUND

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ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR END 30 JUNE 2025

The Trustees present their report and accounts for the year ended 30 June 2025

The accounts have been prepared in accordance with the accounting policies set out in the note 1 to the financial statements and comply with the Charity's governing document, 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 (FRSI 02) (effective 1 January 2019)

Structure, governance and management

The Charity was established by a charitable trust deed on 7 October 1993.

The Trustees who served during the year were:

Mr P Byrne

Mr P Whitney

Mr T Mather

Mr W Watkins

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Related Parties

The Trustees are members of Horwich Rotary Club. None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee and an individual or charity being given a donation or grant must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. No such related party transactions were reported during the year

Objectives and activities

The Trust's objects are to apply the original donation and all other monies received from donations, bequests or any other source to or for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object.

The policies adopted in furtherance of these objects are that all the Committees of Horwich Rotary Club bring forward suggested projects in their areas of interest for consideration by the Trustees who strive to maintain a balance between community, vocational and international charitable causes and there has been no change in these during the year.

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2025

Public benefit statement

All the Charity's activities focus on the objective to relieve the poor and needy or otherwise disadvantaged persons and organisations primarily in Horwich but also in the rest of the UK and abroad.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Achievements and performance

An expanded Beer Festival took place in September 2024. The event was held in the larger venue used pre covid and in conjunction with the local council's annual festival. This involved an additional day open to the public and an increase in revenue.

The Christmas Float collections both around the streets and at the supermarkets took place in similar weather conditions to last year. The funds generated were hence similar

Once again, the Trustees wish to record their thanks to the management at Bolton Kia for the loan of the tow car for the float and all those volunteers from the local community who helped at both fund raising events.

Cashless payments were a major feature at the beer festival but less prevalent at the Christmas collection.

The annual children's party was held at, and with the support of a local primary school

With the support of two local rotary clubs and a grant from Kids in Mind the club organised for children from a local special school an outing to Blackpool Zoo.

The Youth Achievement Awards scheme gave awards to 30 local young people who had excelled in sport, music and performing arts.

A 'Dragons Den' event was held offering the chance of grants to local organisations that made a compelling case to the panel.

A total of 26 UK organisations were supported, all of whom worked in Horwich and Blackrod or its immediate environs 6 UK registered charities undertaking work overseas were supported during the year 3 of whom were instrumental in the provision of water to remote communities in various parts of Africa. Application for £3,000 in matched funding was again successfully granted through the The Big Christmas Give for these charities.

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2025

Monitoring achievement

The trustees and members of the various committees have visited some of the projects they have funded, had speakers from the organisations giving updates and/or received a Report on how they have used the funds provided.

Financial review

At the year end the trustees agreed that from the previous year's legacy gift from the estate of Phil Gibbs, £8500 would be allocated to restricted funds. Of this £4000 would be used to support future 'Dragons Den' events, and £4500 to fund a special award at future youth achievements awards in Phil's name

Donations totalled £2937 including £1000 specifically in support of a 'Dragons den' event

The Beer Festival and Christmas collection raised a total of £17276

Donations to charitable causes totalled £33495

The application for gift aid to HMRC has been made but yet to be received for this year's accounting period

Reserves Policy

The Trustees seek to maintain a reserve in the general account of approximately £1 0,000 which they consider sufficient to

- a) meet the expenditure incurred on the beer festival as this event takes place before any other fundraising is undertaken
- b) meet the costs in maintaining the Christmas float in good condition
- c) to meet any immediate response to a natural disaster overseas
- d) meet the donations made prior to substantive fundraising

Plans for the future

The Beer festival successfully took place again in September 2025

Plans are in hand for the Christmas Float Street and supermarket collections to go ahead as normal.

The Youth Achievement awards will be held in November

The children's party will be held in December

Matched funding via the Big Give will be sought again

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR YEAR ENDED 30 JUNE 2025

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial standards for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the report above: and have authorised me to sign it on their behalf.


-----WILLIAM WATKINS

Trustee

Dated 3/11/2025-----

**ROTARY CLUB OF HORWICH TRUST FUND
STATEMENT OF FINANCIAL ACTIVES
FOR THE YEAR ENDED 30TH JUNE 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and Tax Refunds		987	1950	2937	31102
Other trading activities		23,924		23,924	21522
Total income		24,911	1950	26861	52624
Expenditure on:					
Costs of raising funds		6,648	0	6,648	5,362
Charitable activities		31,545	1,950	33,495	27,498
Total expenditure		38,193	1950	40,143	32,860
Net income/expenditure/Net Movement in funds 19,764		(13,282)	0	(13,282)	19,764
Transfer between funds		(8,500)	8,500	-	-
Fund balances at 1 July 2024		34,193	0	34,193	
Fund balances at 30 June 2025		12,411	8500	20,911	

**ROTARY CLUB OF HORWICH TRUST FUND
BALANCE SHEET AS AT 30 JUNE 2025**

		2025		2024	
	Notes	£	£	£	£
Current Assets					
Debtors				2,230	
Cash at bank and in hand	9	<u>20,911</u>		<u>31,963</u>	
Total net assets			<u>20,911</u>	<u>34,193</u>	
The Funds of the Charity					
Restricted Funds	10		8,500		0
Unrestricted Funds	10		<u>12,411</u>		<u>34,193</u>
Total Charity Funds			<u>20,911</u>		<u>34,193</u>

The accounts were approved by the Trustees on 3/11/2025

 **WILLIAM WATKINS**

Trustee

ROTARY CLUB OF HORWICH TRUST FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, 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 (FRS 102) (effective 1 January 2015)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. There are no material uncertainties about the Charity's ability to continue.

1.3 Funds

Restricted funds comprise funds which have been set aside for specific purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

1.4 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

1.5 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable

Grants payables are charged in the year in which it is probable they will become payable

1.6 Cash and cash equivalents

Cash and cash equivalents include cash at hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

2 Donations and Tax Refunds

	2025	2024
	£	£
Donations and Gifts – Unrestricted	987	26,356
Restricted	1,950	300
Tax Refunds	4,446	4,446
Total	2,937	31,102

3 Other Trading Activities (Unrestricted Funds)

	2025	2024
	£	£
Beer Festival	13,669	10,256
Christmas Float	10,255	11,257

4 Trustees

No Trustee, or any person connected with them, received remuneration or benefits from the Charity during the year

5 Employees/Key Personnel

There were no employees during the year

6 Related Parties

The Trustees are all members of Horwich Rotary Club

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

7 Expenditure on charitable Activities

	2025	2024
Costs relating to Grants payable comprise:	£	£
Grants payable (note 8)	33,495	27,498
Fundraising costs	6,648	5,362
Sundry expenses	<u>0</u>	<u>0</u>
	<u>40,143</u>	<u>32,860</u>

8 Grants payable				
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Grants payable	<u>31,546</u>	<u>1,950</u>	<u>33,496</u>	<u>27,498</u>
	£	£	£	£
Big Give	225		225	
Blackrod AFC	400		400	
Blackrod comm. Cafe	200		200	
Blackrod Sports and Community	500		500	
Blackrod Church School	700		700	
Bolton 66				250
Bolton Daybreak Rotary Club	14		14	
Bolton Adult Autism Support				200
Bolton Dementia Group				500
Bolton Hospice				500
Bolton comm. Furniture Store	100		100	
Chorley New Road School	250		250	
Children's Xmas Party	805		805	521
Derian House				500
Disaster Aid UK	10,000		10,000	5400
Fort Alice				701
Global Sight Solutions				150
Guide Dogs				150
Holy Trinity Church	200		200	
Horwich Parish Church		500	500	
Horwich Food Share	100		100	

Horwich Harriers				300
Horwich Heritage	250		250	
Horwich Inner Wheel	2500		2500	2000
Horwich Repair Cafe	100		100	
Horwich First Responders	400		400	
Horwich RMI	300		300	
Horwich Comm. Choir	300		300	
International Aid Trust	1100		1100	2500
Kids Out	454	950	1404	1537
Lancashire outdoor activities				584
Langans Foundation	150		150	
Liv's Trust				150
Not out Ninety	200		200	
Pump Aid	1000		1000	1000
RMI Bowling Club	300		300	
RMI Cricket Club	400		400	
RNLI	150		150	
Rotary Foundation UK				1000
Senior Citizens Party				1192
St Catherines Church	250	500	750	250
The Great Big Yawn	150		150	
The Mopane Tree	500		500	

Village Water	2000		2000	1000
Vision Action				525
Voice 4 U Event	500		500	500
Wellfound	1000		1000	1000
Wrap up Project				14
Youth Achievement Awards	6048		6048	5198
Total	<u>31,546</u>	<u>1950</u>	<u>33,496</u>	<u>27,498</u>

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS(CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

9 Cash at bank

	2025	2024
	£	£
Barclays plc	20,911	31,963

10 Movement in funds

Funds	Balance at 1 July 2024	Movements in funds		Balance at 30 June 2025
		Income	Expenditure	
Restricted Fund	0	10450	1,950	8,500
Unrestricted Fund	34193	16,411	38,194	12,410
Total Funds	34,193	26,861	40,144	20,910

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 June 2025 are represented by:			
Current assets	12,410	8,500	20,910

ROTARY CLUB OF HORWICH TRUST FUND
 NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 30 JUNE 2025

12 Comparatives for 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income and endowments from:			
Donations	30,802	300	31,102
Other trading activities	<u>21,522</u>	0	<u>21,522</u>
Total Income	<u>52,324</u>	<u>300</u>	<u>52,624</u>
Expenditure on:			
Cost of raising funds	5,362	0	5,362
Charitable activities	<u>26,798</u>	700	<u>27,498</u>
Total expenditure	<u>32,160</u>	<u>700</u>	<u>32,860</u>
Transfer between funds	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at 1 July 2023	<u>14029</u>	<u>400</u>	<u>14429</u>
Fund Balances at 30 June 2024	<u>34,193</u>	<u>0</u>	<u>34,193</u>

ROTARY CLUB OF HORWICH TRUST FUND

England & Wales - Charity number 1031406

Accounts

Charity Registration No. 1031406

**ROTARY CLUB OF HORWICH TRUST FUND
TRUSTEES' REPORT
AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024**

**ROTARY CLUB OF HORWICH TRUST FUND
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mr P Byrne
Mr D Howath
Mr T Mather
Mr W Watkins

Secretary

Mr T Mather

Charity Number

1031406

Principal office

12 Holmebrook Drive
Horwich
Bolton
BL6 6RH

Independent examiner

Mr E Wisedale
2E Hardcastle Gardens
Bolton
BL24NZ

ROTARY CLUB OF HORWICH TRUST FUND

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ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR END 30 JUNE 2024

The Trustees present their report and accounts for the year ended 30 June 2024

The accounts have been prepared in accordance with the accounting policies set out in the note 1 to the financial statements and comply with the Charity's governing document, 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 (FRSI 02) (effective 1 January 2019)

Structure, governance and management

The Charity was established by a charitable trust deed on 7 October 1993.

The Trustees who served during the year were:

Mr P Byrne

Mr D Howarth

Mr T Mather

Mr W Watkins

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Related Parties

The Trustees are members of Horwich Rotary Club. None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee and an individual or charity being given a donation or grant must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. No such related party transactions were reported during the year

Objectives and activities

The Trust's objects are to apply the original donation and all other monies received from donations, bequests or any other source to or for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object.

The policies adopted in furtherance of these objects are that all the Committees of Horwich Rotary Club bring forward suggested projects in their areas of interest for consideration by the Trustees who strive to maintain a balance between community, vocational and international charitable causes and there has been no change in these during the year.

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2024

Public benefit statement

All the Charity's activities focus on the objective to relieve the poor and needy or otherwise disadvantaged persons and organisations primarily in Horwich but also in the rest of the UK and abroad.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Achievements and performance

The traditional premises which have hosted our activities have become a COVID vaccination centre and therefore availability has been limited and events have taken place in smaller rooms or different venues.

A restricted Beer Festival took place in September 2023. The public support at the event was less than received at previous events, particularly pre covid. The support from sponsors held up well and the net benefit was similar to last year.

The Christmas Float collections both around the streets and at the supermarkets took place in better weather than last year. The net impact was an increase in the funds generated.

Once again, the Trustees wish to record their thanks to the management at Bolton Kia for the loan of the tow car for the float and all those volunteers from the local community who helped at both fund raising events.

Both major fundraising events have seen an increase in the take up of cashless payments using card readers purchased last year.

The children's Christmas Party and the party for the elderly were both held. Both events proved popular and positive feedback was received from the local community of both Horwich and Blackrod

Under the banner of "Kids Out" the club organised for children from a local special school an outing to Blackpool Zoo.

The Youth Achievement Awards scheme gave awards to 30 local young people who had excelled in sport, music and performing arts.

A total of 26 UK organisations were supported, all of whom worked in Horwich and Blackrod or its immediate environs 6 UK registered charities undertaking work overseas were supported during the year 3 of whom were instrumental in the provision of water to remote communities in various parts of Africa Application for E3,000 in matched funding was again successfully granted through the The Big Christmas Give for these charities.

A donation was made to Rotary Foundation for its programme to eradicate polio.

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2024

Monitoring achievement

The trustees and members of the various committees have visited some of the projects they have funded, had speakers from the organisations giving updates and/or received a Report on how they have used the funds provided.

Financial review

This years donations were dominated by the generous gift of £25,000 from the estate of deceased Rotarian Phillip Gibbs. Donations were received from members of Horwich Rotary Club, other Rotary Clubs in support of specific projects, individuals and organisations. These totalled £26,656

Gift Aid totalling £4446 was received from HMRC for the 2 years to 5th April 2024 .

The Beer Festival and Christmas collection raised a total of £16160

Donations to charitable causes totalled £27498

The Christmas float was comprehensively overhauled this year at the cost of £1000

Reserves Policy

The Trustees seek to maintain a reserve in the general account of approximately £1 5,000 which they consider sufficient to

- a) meet the expenditure incurred on the beer festival as this event takes place before any other fundraising is undertaken
- b) meet the costs in maintaining the Christmas float in good condition
- c) to meet any immediate response to a natural disaster overseas
- d) meet the donations made prior to substantive fundraising

Plans for the future

The Beer festival successfully took place again in September 2024 back in the larger venue

Plans are in hand for the Christmas Float Street and supermarket collections to go ahead as normal.

The Youth Achievement awards were held in November

The children's party will be held in December

Matched funding via the Big Give was successfully sought

The senior citizens party will again be held in the spring of 2025

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT FOR YEAR ENDED 30 JUNE 2024

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the report above: and have authorised me to sign it on their behalf.



-----WILLIAM WATKINS

Trustee

Dated 14th January 2025

**ROTARY CLUB OF HORWICH TRUST FUND
STATEMENT OF FINANCIAL ACTIVES
FOR THE YEAR ENDED 30TH JUNE 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and Tax Refunds		30,802	300	31102	6,397
Other trading activities		21,522		21,522	20,387
Total income		52,324	300	52,624	26,784
Expenditure on:					
Costs of raising funds		5,362	0	5,362	5,241
Charitable activities		26,798	700	27,498	22,474
Total expenditure		32,160	700	32,860	27,715
Net income/expenditure/Net Movement in funds		20,153	(400)	19,764	(931)
Transfer between funds		-	-	-	-
Fund balances at 1 July 2023		14,029	400	14,429	
Fund balances at 30 June 2024		34,193	0	34,193	

**ROTARY CLUB OF HORWICH TRUST FUND
BALANCE SHEET AS AT 30 JUNE 2024**

		2024		2023	
	Notes	£	£	£	£
Current Assets					
Debtors		2230			
Cash at bank and in hand	9	<u>31,963</u>		<u>14,429</u>	
Total net assets			<u>34,193</u>		<u>14,429</u>
The Funds of the Charity					
Restricted Funds	10		0		400
Unrestricted Funds	10		<u>34,193</u>		<u>14,029</u>
Total Charity Funds			<u>34,193</u>		<u>14,429</u>

The accounts were approved by the Trustees on 14th January 2025



----- WILLIAM WATKINS

Trustee

ROTARY CLUB OF HORWICH TRUST FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, 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 (FRS 102) (effective 1 January 2015)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. There are no material uncertainties about the Charity's ability to continue.

1.3 Funds

Restricted funds comprise funds which have been set aside for specific purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

1.4 Incoming resources

These are Included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

1.5 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable

Grants payables are charged in the year in which it is probable they will become payable

1.6 Cash and cash equivalents

Cash and cash equivalents include cash at hand , deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

2 Donations and Tax Refunds

	2024	2023
	£	£
Donations and Gifts – Unrestricted	26,356	1,043
Restricted	300	2,423
Tax Refunds	<u>4,446</u>	<u>2,931</u>
Total	<u>31,102</u>	<u>6,397</u>

The tax refunds cover the years 2023/24 and 2022/23(in part)

3 Other Trading Activities (Unrestricted Funds)

	2024	2023
	£	£
Beer Festival	10,256	10,984
Christmas Float	11,257	9,403

4 Trustees

No Trustee, or any person connected with them, received remuneration or benefits from the Charity during the year

5 Employees/Key Personnel

There were no employees during the year

6 Related Parties

The Trustees are all members of Horwich Rotary Club

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

7 Expenditure on charitable Activities

	2024	2023
Costs relating to Grants payable comprise:	£	£
Grants payable (note 8)	27,498	22,474
Fundraising costs	5,362	4,848
Sundry expenses	<u>0</u>	<u>393</u>
	<u>32,860</u>	<u>27,715</u>

8 Grants payable				
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants payable	<u>26,798</u>	<u>700</u>	<u>27,498</u>	<u>22,474</u>
	£	£	£	£
Anthony Nolan				150
				100
Blackrod Sports and Community				
Bolton 66	250		250	
Bolton Adult Autism Support	200		200	100
Bolton Dementia Group	500		500	
Bolton Hospice	500		500	350
Bolton Mountain Rescue				150
Bolton Steam Museum				100
British Heart Foundation				300
Children's Xmas Party	521		521	654
Defibrillator				134
Derian House	500		500	200
Disaster Aid UK	5000	400	5400	1500
Fort Alice	701		701	623
Global Sight Solutions	150		150	
Guide Dogs	150		150	
Henshaws				250
Horwich Harriers	300		300	300
Horwich Heritage				150
Horwich Inner Wheel	2000		2000	1500

International Aid Trust	2500		2500	
Kids Out	1237	300	1537	1407
Lancashire outdoor activities	584		584	
Lancashire Wildlife Trust				100
LEARN				150
Liv's Trust	150		150	
North West Air Ambulance				150
Pump Aid	1000		1000	1000
RNLI				490
Rotary Club of Douglas				1150
Rotary District 1285 Laptops				600
Rotary Foundation UK	1000		1000	1000
Senior Citizens Party	1192		1192	1451
Smile Train				525
St Catherines Church	250		250	250
St Johns Church				50
Talking Tables				100
Trinity Church	401		401	
Urban Outreach				150
Village Water	1000		1000	1000
Vision Action				525
Voice 4 U Event	500		500	

Wellfound	1000		1000		1000
Wrap up Project	14		14		15
Youth Achievement Awards	5198		5198		4800
Total	<u>26.798</u>	<u>700</u>	<u>27.498</u>		<u>22.474</u>

**ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS(CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

9 Cash at bank

	2024	2023
	£	£
Barclays plc	31,963	11,398

10 Movement in funds

Funds	Balance at 1 July 2023	Movements in funds		Balance at 30 June 2024
		Income	Expenditure	
Restricted Fund	400	300	700	0
Unrestricted Fund	<u>14,029</u>	<u>52,324</u>	<u>32,160</u>	<u>34,193</u>
Total Funds	<u>14,429</u>	<u>52,624</u>	<u>32,860</u>	<u>34,193</u>

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 June 2024 are represented by:			
Current assets	34,193	0	34,193

ROTARY CLUB OF HORWICH TRUST FUND
 NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 30 JUNE 2024

12 Comparatives for 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income and endowments from:			
Donations	3,974	2,423	6,397
Other trading activities	<u>20,387</u>	<u>0</u>	<u>20,387</u>
Total Income	<u>24,362</u>	<u>2,423</u>	<u>26,784</u>
Expenditure on:			
Cost of raising funds	5,101	140	5,241
Charitable activities	<u>19,591</u>	<u>2,883</u>	<u>22,474</u>
Total expenditure	<u>24,692</u>	<u>3,023</u>	<u>27,715</u>
Transfer between funds	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at 1 July 2022	<u>14,360</u>	<u>1000</u>	<u>15,360</u>
Fund Balances at 30 June 2023	<u>14,029</u>	<u>400</u>	<u>14,429</u>

ROTARY CLUB OF HORWICH TRUST FUND

England & Wales - Charity number 1031406

Accounts

**ROTARY CLUB OF HORWICH TRUST FUND
TRUSTEES' REPORT
AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

ROTARY CLUB OF HORWICH TRUST FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Byrne
Mr D Howarth
Mr T Mather
Mr W Watkins

Secretary

Mr T Mather

Charlty Number

1031406

Principal office

12 Holmebrook Drive
Horwich
Bolton
BL6 6RH

Independent examiner

Mrs D P Abbott BA ACA DChA
7 Oakbarton
Lostock
Bolton
BL6 4HY

**ROTARY CLUB OF HORWICH TRUST FUND
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ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their report and accounts for the year ended 30 June 2023

The accounts have been prepared in accordance with the accounting policies set out in the note¹ to the financial statements and comply with the Charity's governing document, 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 (FRS102) (effective 1 January 2019)

Structure, governance and management

The Charity was established by a charitable trust deed on 7 October 1993.

The Trustees who served during the year were:

Mr P Byrne
Mr D Howarth
Mr T Mather
Mr W Watkins

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Related Parties

The Trustees are members of Horwich Rotary Club. None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee and an individual or charity being given a donation or grant must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. No such related party transactions were reported during the year

Objectives and activities

The Trust's objects are to apply the original donation and all other monies received from donations, bequests or any other source to or for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object.

The policies adopted in furtherance of these objects are that all the Committees of Horwich Rotary Club bring forward suggested projects in their areas of interest for consideration by the Trustees who strive to maintain a balance between community, vocational and international charitable causes and there has been no change in these during the year.

Public benefit statement

All the Charity's activities focus on the objective to relieve the poor and needy or otherwise disadvantaged persons and organisations primarily in Horwich but also in the rest of the UK and abroad.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Achievements and performance

The traditional premises which have hosted our activities have become a COVID vaccination centre and therefore availability has been limited and events have taken place in smaller rooms or different venues.

A restricted Beer Festival took place in September 2022. Admission was again by prepaid ticket only and although the event raised less money than in pre COVID times it was well supported and enjoyed by those who attended.

The Christmas Float collections both around the streets and at the supermarkets took place. The number of nights the sleigh was able to go out was severely limited by the icy weather and this negatively impacted on the money raised.

The Trustees wish to record their thanks to Kia for the provision of the car to tow the float and to the volunteers from other organisations and individuals who help at both the Beer festival and the Christmas Float

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Portable devices were purchased to enable donations to be made using debit and credit cards. These were used with some success on the street and supermarket Christmas collections.

The children's Christmas Party and the party for the elderly were both held. The new venue for the latter again proved popular.

"Kids Out" took children from a local special school for an outing to Blackpool Zoo.

The Youth Achievement Awards scheme gave awards to 30 young people who had excelled in sport, music and performing arts.

A total of 26 UK organisations were supported, all of whom worked in Horwich and Blackrod or its immediate environs. 6 UK registered charities undertaking work overseas were supported during the year. 3 of whom were instrumental in the provision of water to remote communities in various parts of Africa. Application for £3,000 in matched funding was again successfully granted through the The Big Christmas Give for these charities.

A donation was made to Rotary Foundation for its programme to eradicate polio.

Monitoring achievement

The trustees and members of the various committees have visited some of the projects they have funded, had speakers from the organisations giving updates and/or received a Report on how they have used the funds provided.

Financial review

Donations were received from members of Horwich Rotary Club, other Rotary Clubs in support of specific projects, individuals and organisations. These totalled £ 3,466

Gift Aid totalling £2,931 was received from HMRC for the 3 years to 5th April 2023

The Beer Festival and Christmas collection raised a total of £15,539

Donations to charitable causes totalled £22,474

Reserves Policy

The Trustees seek to maintain a reserve in the general account of approximately £15,000 which they consider sufficient to

- a) meet the expenditure incurred on the beer festival as this event takes place before any other fundraising is undertaken
- b) meet the costs in maintaining the Christmas float in good condition
- c) to meet any immediate response to a natural disaster overseas
- d) meet the donations made prior to substantive fundraising

Plans for the future

The Beer festival successfully took place again in September 2023 with tickets being available on the nights

Plans are in hand for the Christmas Float Street and supermarket collections to go ahead as normal. The Float has been completely renovated.

The children's party will take place in December.

The party for the older people is planned for spring 2024.

The Youth Achievements Awards will take place in autumn 2023

Matched funding through the Christmas Big Give for overseas projects will again be sought.

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I declare, in my capacity of Charity Trustee that:
the Trustees have approved the report above; and
have authorised me to sign it on their behalf.


..... WILLIAM WATKINS
Trustee

Dated 28/11/2023

**ROTARY CLUB OF HORWICH TRUST FUND
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ROTARY CLUB OF HORWICH TRUST FUND**

I report to the Trustees on my examination of the accounts of Rotary Club of Horwich for the year ended 30 June 2022 which are set out on pages 5 to 14

This report is made solely to the Charity's Trustees as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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

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

Signed 

Date 20/11/23

Mrs D P Abbott BA ACA DChA
7 Oakbarton
Lostock
Bolton
BL6 4HY

ROTARY CLUB OF HORWICH TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

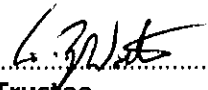
	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income from:					
Donations and Tax Refunds	2	3,974	2,423	6,397	9,065
Other trading activities	3	20,387		20,387	21,695
Total Income		24,361	2,423	26,784	30,760
Expenditure on:					
Costs of raising funds	7	5,101	140	5,241	3,909
Charitable activities	7	19,591	2,883	22,474	29,295
Total expenditure		24,692	3,023	27,715	33,204
Net income / expenditure / Net movement in funds		(331)	(600)	(931)	(2,444)
Transfer between funds		-	-	-	-
Fund balances at 1 July 2022		14,360	1,000	15,360	17,804
Fund balances at 30 June 2023		14,029	400	14,429	15,360

The breakdown of the 2022 figures between the unrestricted and restricted funds are in note 12 on page 14

ROTARY CLUB OF HORWICH TRUST FUND
BALANCE SHEET
AS AT 30 JUNE 2023

		2023		2022	
	Notes	£	£	£	£
Current Assets					
Debtors		3,031			
Cash at Bank and in Hand	9	11,398		15,360	
Total Net Assets			<u>14,429</u>		<u>15,360</u>
The Funds of the Charly					
Restricted Funds	10	400		1,000	
Unrestricted Funds	10	14,029		14,360	
Total Charity Funds			<u>14,429</u>		<u>15,360</u>

The accounts were approved by the Trustees on 20/11/2023

 WILLIAM WATKINS
Trustee

ROTARY CLUB OF HORWICH TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, 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 (FRS 102) (effective 1 January 2015)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. There are no material uncertainties about the Charity's ability to continue.

1.3 Funds

Restricted funds comprise funds which have been set aside for specific purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

1.4 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

1.5 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable

Grants payable are charged in the year in which it is probable they will become payable

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

2 Donations and Tax Refunds

	2023	2022
	£	£
Donations & gifts – Unrestricted	1,043	2,530
Restricted	2,423	6,535
Tax Refunds	<u>2,931</u>	-
Total	<u>6,397</u>	<u>9,065</u>

The tax refunds cover the 3 years 2022/23, 2021/22 and 2020/21

3 Other Trading Activities (Unrestricted Funds)

	2023	2022
	£	£
Beer Festival	10,984	8,676
BBQ	-	272
Christmas Float	9,403	12,747
	<u>20,387</u>	<u>21,695</u>

4 Trustees

No Trustee, or any person connected with them, received remuneration or benefits from the Charity during the year.

5 Employees / Key Personnel

There were no employees during the year.

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

6 Related parties

The Trustees are all members of Horwich Rotary Club

7 Expenditure on charitable activities

	2023	2022
Costs relating to Grants payable comprise:	£	£
Grants payable (note 8)	22,474	29,295
Fundraising costs	4,848	3,909
Sundry expenses	393	
	<u>27,715</u>	<u>33,204</u>

8 Grants payable					
	Unrestricted Funds	Restricted Funds	total 2022		2022
	£	£	£		£
Grants payable	19,683	2,883	22,566		29,295
	£	£	£		£
Age UK					270
Anthony Nolan Trust	150		150		
Blackrod Sports and Community centre	100		100		500
Bolton Adult Autism Support	100		100		
Bolton Steam Museum	100		100		
British Heart Foundation	300		300		
Bolton Hospice	350		350		500
Bolton Mountain Rescue	150		150		
Bolton Stitch and textile					500
Bolton Technology Tournament					60
Bridge Church					100
Children's Xmas Party	654		654		475
Derian House	200		200		650
Defibulator	134		134		
Disaster Aid UK	1,500		1,500		975
Farm Africa					400
First Responders					402

Fortalice		623	623		770
Henshaws	250		250		
Horwich Community Choir					500
Horwich Harriers	300		300		
Horwich Heritage	150		150		
Horwich Inner Wheel	1,500		1,500		3,000
Horwich RMI Cricket Club					500
Horwich Scout Group					500
International Aid Trust					8,400
Kids Out	297	1,110	1,407		810
Lancashire Wildlife Trust	100		100		
LEARN	150		150		
Megan Owen					250
North West Air Ambulance	150		150		
Pump Aid	1,000		1,000		1,400
Rivington & Blackrod High School					1,000
RNLI	490		490		
Rotary Club of Douglas		1,150	1,150		
Rotary District 1285 laptops	600		600		
Rotary Foundation UK	1,000		1,000		1,000
St Catherines C E Primary School					200
St Elizabeths Church					500
St Elizabeths Event Team					500
St Johns Church	50		50		
St Katherine Church	250		250		500
Senior Citizens party	1,451		1,451		1,403

Smile Train	525		525	
Sunday ICT group				500
Talking Tables	100		100	
TradeAid				
Urban Outreach	150		150	
Voice 4 U				400
Village Water	1,000		1,000	1,000
Vision Action	525		525	
Wheelchair Foundation				300
"Wrap Up" project	15		15	30
Wellfound	1,000		1,000	1,000
Youth Achievement Awards	4,800		4,800	
	19,591	2,883	22,474	29,295

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

9 Cash at bank

	2023	2022
	£	£
Barclays plc	11,398	15,360

10 Movement in funds

Funds	Balance at 1 July 2022	Movement in funds		Balance at 30 June 2023
		Income	Expenditure	
Restricted Fund	1,000	2,423	3,023	400
Unrestricted Fund	14,360	24,361	24,692	14,029
Total Funds	15,360	26,784	27,715	14,429

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 June 2023 are represented by:			
Current assets	14,029	400	14,429

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

12 Comparatives for 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and endowments from:			
Donations	2,530	6,535	9,065
Other trading activities	21,695		21,695
Total income	24,225	6,535	30,760
Expenditure on:			
Costs of raising funds	3,909		3,909
Charitable activities	18,260	11,035	29,295
Total expenditure	22,169	11,035	33,204
Transfers between funds	(1,500)	1,500	
Fund balances at 1 July 2021	13,804	4,000	17,804
Fund balances at 30 June 2022	14,360	1,000	15,360

ROTARY CLUB OF HORWICH TRUST FUND

England & Wales - Charity number 1031406

Accounts

**ROTARY CLUB OF HORWICH TRUST FUND
TRUSTEES' REPORT
AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

**ROTARY CLUB OF HORWICH TRUST FUND
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ROTARY CLUB OF HORWICH TRUST FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Byrne
Mr D Howarth
Mr T Mather
Mr W Watkins

Secretary

Mr T Mather

Charity Number

1031406

Principal office

12 Holmebrook Drive
Horwich
Bolton
BL6 6RH

Independent examiner

Mrs D P Abbott BA ACA DChA
7 Oakbarton
Lostock
Bolton
BL6 4HY

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and accounts for the year ended 30 June 2022

The accounts have been prepared in accordance with the accounting policies set out in the note¹ to the financial statements and comply with the Charity's governing document, 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 (FRS102) (effective 1 January 2019)

Structure, governance and management

The Charity was established by a charitable trust deed on 7 October 1993.

The Trustees who served during the year were:

Mr P Byrne
Mr D Howarth
Mr T Mather
Mr W Watkins

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Related Parties

The Trustees are members of Horwich Rotary Club. None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee and an individual or charity being given a donation or grant must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. No such related party transactions were reported during the year

Objectives and activities

The Trust's objects are to apply the original donation and all other monies received from donations, bequests or any other source to or for the relief of the poor and needy or to or for such other charitable purpose, institution, society or object.

The policies adopted in furtherance of these objects are that all the Committees of Horwich Rotary Club bring forward suggested projects in their areas of interest for consideration by the Trustees who strive to maintain a balance between community, vocational and international charitable causes and there has been no change in these during the year.

Public benefit statement

All the Charity's activities focus on the objective to relieve the poor and needy or otherwise disadvantaged persons and organisations primarily in Horwich but also in the rest of the UK and abroad

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Achievements and performance

The traditional premises which have hosted our activities have become a COVID vaccination centre and therefore availability has been limited and events have taken place in smaller rooms or different venues.

A restricted Beer Festival took place in September 2021. Admission was by prepaid ticket only and although the event raised less money than normal it was welcomed as the beginning of a return to normality and enjoyed by those who attended.

The Christmas Float collections both around the streets and at the supermarkets took place. It was gratifying to be repeatedly told how much the sleigh had been missed in 2020.

The Trustees wish to record their thanks to Kia for the provision of the car to tow the float and to the volunteers from other organisations and individuals who help at both the Beer festival and the Christmas Float

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The children's Christmas Party took place albeit in a more limited venue. The party for the elderly moved successfully to a new venue

Kids Out took place but the Youth Achievement Awards were postponed until autumn of 2022.

A "dragons den" took place in the spring which again had applications from worthwhile organisations the Trustees would be not otherwise be aware of. It is hoped to hold a similar event in 2024

The Trustees continue to support organisations helping those affected by the pandemic and its aftermath and those affected by the conflict in Ukraine

Altogether 23 UK organisations were supported, all of whom worked in Horwich and Blackrod or its immediate environs

8 UK registered charities undertaking work overseas were supported during the year 3 of whom were instrumental in the provision of water to remote communities in Africa Application for £3,000 in matched funding was again successfully granted through the The Big Christmas Give for these charities. Other overseas projects supported included working with a local charity sending supplies to the displaced in Ukraine

A donation was made to Rotary Foundation for its programme to eradicate polio

Monitoring achievement

The trustees and members of the various committees have visited some of the projects they have funded, had speakers from the organisations giving updates and/or received a Report on how they have used the funds provided

Financial review

Donations were received from members of Horwich Rotary Club, other Rotary Clubs in support of specific projects, individuals and organisations. These totalled £9,065 and include a donation of £5,000 specifically to be used to support work helping those in Ukraine.

Events raised £21,695 which is a reflection of a successful Beer Festival and Christmas collection.

Donations to charitable causes totalled £29,295

Reserves Policy

The Trustees seek to maintain a reserve in the general account of approximately £15,000 which they consider sufficient to

- a) meet the expenditure incurred on the beer festival as this event takes place before any other fundraising is undertaken
- b) meet the costs in maintaining the Christmas float in good condition
- c) to meet any immediate response to a natural disaster overseas
- d) meet the donations made prior to substantive fundraising

Plans for the future

The Beer festival successfully took place again in September 2022

Plans are in hand for the Christmas Float and supermarket collections to go ahead as normal

The children's party will take place in December.

The party for the older people is planned for spring 2023

The Youth Achievements Awards will take place in autumn 2022

Matched funding through the Christmas Big Give for overseas projects will again be sought

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

ROTARY CLUB OF HORWICH TRUST FUND

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I declare. In my capacity of Charity Trustee that:
the Trustees have approved the report above: and
have authorised me to sign it on their behalf.



..... WILLIAM WATKINS

Trustee

Dated 18/11/2022.....

**ROTARY CLUB OF HORWICH TRUST FUND
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ROTARY CLUB OF HORWICH TRUST FUND**

I report to the Trustees on my examination of the accounts of Rotary Club of Horwich for the year ended 30 June 2022 which are set out on pages 5 to 14

This report is made solely to the Charity's Trustees as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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

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

Signed.....*D P Abbott*.....

Date.....18/11/2022.....

Mrs D P Abbott BA ACA DChA
7 Oakbarton
Lostock
Bolton
BL6 4HY

ROTARY CLUB OF HORWICH TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022


	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income and endowments from:					
Donations	2	2,530	6,535	9,065	9,760
Other trading activities	3	21,695		21,695	
Total Income		24,225	6,535	30,760	9,760
Expenditure on:					
Costs of raising funds	7	3,909		3,909	
Charitable activities	7	18,260	11,035	29,295	12,200
Total expenditure		22,169	11,035	33,204	12,200
Net income / expenditure / Net movement in funds		2,056	(4,500)	(2,444)	(2,440)
Transfer between funds		(1,500)	1,500		-
Fund balances at 1 July 2021		13,804	4,000	17,804	20,244
Fund balances at 30 June 2022		14,360	1,000	15,360	17,804

The breakdown of the 2021 figures between the unrestricted and restricted funds are in note 12 on page 14

ROTARY CLUB OF HORWICH TRUST FUND
BALANCE SHEET
AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Cash at Bank and in Hand	9	15,360		17,804	
Total Net Assets			15,360		17,804
The Funds of the Charly					
Restricted Funds	10		1,000		4,000
Unrestricted Funds	10		14,360		13,804
Total Charly Funds			15,360		17,804

The accounts were approved by the Trustees on 18/11/2022

 WILLIAM WATKINS
Trustee

ROTARY CLUB OF HORWICH TRUST FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, 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 (FRS 102) (effective 1 January 2015)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. There are no material uncertainties about the Charity's ability to continue.

1.3 Funds

Restricted funds comprise funds which have been set aside for specific purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

1.4 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

1.5 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable
Grants payable are charged in the year in which it is probable they will become payable.

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

2 Donations

	2022	2021
Donations & gifts – Unrestricted	2,530	9,235
Restricted	6,535	525
Total	<u>9,065</u>	<u>9,760</u>

3 Other Trading Activities (Unrestricted Funds)

	2021	2021
	£	£
Beer Festival	8,676	
BBQ	272	
Christmas Float	12,747	
	<u>21,695</u>	<u>-</u>

4 Trustees

No Trustee, or any person connected with them, received remuneration or benefits from the Charity during the year.

5 Employees / Key Personnel

There were no employees during the year.

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

6 Related parties

The Trustees are all members of Horwich Rotary Club

7 Expenditure on charitable activities

	2022	2021
	£	£
Costs relating to Grants payable comprise:		
Grants payable (note 8)	29,295	12,200
Fundraising costs	3,909	
	<u>33,204</u>	<u>12,200</u>

8 Grants payable				
	Unrestricted Funds	Restricted Funds	total 2022	2021
	£	£	£	£
Grants payable	18,260	11,035	29,295	12,200
	£	£	£	£
Abuja Metro Rotary Club				500
ADVEM project Brazil				1000
Age UK	270		270	
Beacon Primay School				200
Blackrod Church School				600
Blackrod Sports and Community centre		500	500	
Bolton Hospice	500		500	500
Bolton Stitch and textile		500	500	
Bolton Technology Tournament	60		60	
Bridge Church	100		100	
Children's Xmas Party	475		475	
Derian House	650		650	500
Disaster Aid UK	975		975	
Farm Africa	400		400	
First Responders	402		402	350
Fortalice	770		770	1,000
Guide Dogs				50
Gardening Tools for Community Project				105
Horwich Community Choir		500	500	

Horwich Inner Wheel	3,000		3,000	
Horwich Parish School				200
Horwich RMI Cricket Club		500	500	
Horwuch RMI Football Club				300
Horwich Scout Group		500	500	
International Aid Trust	3,400	5,000	8,400	
Kids Out Toy Boxes				475
Kids Out	275	535	810	
Megan Owen	250		250	
PPE				120
Pump Aid	1,400		1,400	1,000
Rivington & Blackrod High School		1,000	1,000	
Rivington Primary School				200
Rivington Terraced Garden Trust				200
Rotary Foundation UK	1,000		1,000	1,000
St Catherines C E Primary School	200		200	200
St Elizabeths Church		500	500	
St Elizabeths Event Team		500	500	
St Katherine Church		500	500	
St Mary;s RC Primary School				200
Senior Citizens party	1,403		1,403	
Sunday ICT group		500	500	
TradeAid				500
Urban Outreach				1,000
Voice 4 U	400		400	
Village Water	1,000		1,000	1,000

Wheelchair Foundation	300		300		
"Wrap Up" project	30		30		
Wellfound	1,000		1,000		1,000
	18,260	11,035	29,295		12,200

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

9 Cash at bank

	2022	2021
	£	£
Barclays plc	15,360	17,804
	<u>15,360</u>	<u>17,804</u>

10 Movement in funds

Funds	Balance at 1 July 2021	Movement in funds		Balance at 30 June 2022
		Income	Expenditure	
Restricted Fund	4,000	8,035	11,035	1,000
Unrestricted Fund	13,804	24,225	23,669	14,360
Total Funds	<u>17,804</u>	<u>32,260</u>	<u>34,704</u>	<u>15,360</u>

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 June 2022 are represented by:			
Current assets	<u>14,360</u>	<u>1,000</u>	<u>15,360</u>

ROTARY CLUB OF HORWICH TRUST FUND
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

12 Comparatives for 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and endowments from:			
Donations	9,235	525	9,760
Other trading activities			
Total Income	9,235	525	9,760
Expenditure on:			
Costs of raising funds			
Charitable activities	11,675	525	12,200
Total expenditure	11,675	525	12,200
Fund balances at 1 July 2020	16,244	4,000	20,244
Fund balances at 30 June 2021	13,804	4,000	17,804