

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

INDEPENDENT EXAMINERS 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 2025 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 examiners 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. 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 record: 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 E. Wisedale

Date 3 Nov 2025

Mr E Wisedale
2E Hardcastle Gardens
Bolton
BL24NZ

**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		<u>4,446</u>
Total	<u>2,937</u>	<u>31,102</u>

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>	<u>0</u>	<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>	<u>700</u>	<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>