

ROTARY CLUB OF FURNESS CHARITABLE TRUST

England & Wales · Charity number 1131039

Details

Status Registered

Legal form Trust

Registered 2009-08-10

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

Contact

Address 20 Birkett Drive
Ulverston
Cumbria
LA12 9LS

Phone 01229584918

Email secretary@furness.rotary1190.org

Website www.furnessrotary.org.uk

Activities

Objects: THE TRUSTEES HEREBY DECLARE THAT THE TRUSTEES SHALL HOLD AND APPLY THE TRUST FUND AND ALL OTHER MONIES WHICH MAY FROM TIME TO TIME BE RECEIVED BY THE TRUSTEES (WHETHER SUCH MONIES SHALL ARISE FROM DONATIONS BEQUESTS DEEDS OF COVENANT OR FROM ANY OTHER SOURCE) AND ALSO THE INVESTMENTS FOR THE TIME BEING REPRESENTING THE SAME (ALL OF WHICH ARE HEREINAFTER INCLUDED IN THE EXPRESSION "THE TRUST FUND") UPON TRUST TO APPLY BOTH THE CAPITAL AND INCOME THEREOF TO OR FOR THE RELIEF OF THE POOR AND NEEDY OR SUCH OTHER CHARITABLE PURPOSES AS THE CLUB SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT.

Activities: To administer the charitable monies donated to the Rotary Club of Furness for the relief of the poor, and needy, in their widest sense, primarily throughout Cumbria, but also throughout the world. The trust carries out these objectives through a number of community based activities designed to raise awareness of needs, whilst at the same time raising funds to be donated to those needy causes.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£36,256	£34,239	-	-
2024-06-30	£31,197	£32,414	-	-
2023-06-30	£34,446	£34,845	-	-
2022-06-30	£36,117	£25,581	-	-
2021-06-30	£12,439	£15,247	-	-

Trustees

Name	Role	Appointed
David Salt		2023-05-15
GEOFFREY MICHAEL JAMES		2013-02-22
Graham Postlethwaite		2017-11-08
MARTIN DAVID MCLEAVY		2022-03-22

ROTARY CLUB OF FURNESS CHARITABLE TRUST

England & Wales - Charity number 1131039

Accounts

**THE ROTARY CLUB OF FURNESS
CHARITABLE TRUST**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025**

(Registered Charity Number 1131039)

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEX

	Page
Legal and Administrative Details	1
Trustees Report	2
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiners Report	12

LEGAL AND ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE	33 Rampside Road Barrow-in-Furness LA13 0HN
REGISTERED CHARITY NUMBER	1131039
TRUSTEES	Geoffrey James Graham Postlethwaite Martin McLeavy David Salt
INDEPENDENT EXAMINER	Simon Oram FCCA Melville & Co Chartered Accountants 17-18 Trinity Enterprise Centre Ironworks Road Barrow-in-Furness Cumbria LA14 2PN

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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

OBJECTIVES AND PRINCIPAL ACTIVITIES

The charity was established to administer the monies donated to the Rotary Club of Furness for charitable purposes.

Its main objective is the relief of the needy, in its widest sense, primarily throughout Cumbria, but also throughout the World.

The Trust, through the Rotary Club of Furness, carries out these objectives through a number of community based activities designed to raise awareness of needs, whilst at the same time raising funds to be donated to the needy causes.

STRUCTURE AND GOVERNANCE

The Trust was established by a Trust Deed dated 30 July 2009.

The Trustees of the Trust are:

Geoffrey M James
Graham Postlethwaite
Martin McLeavy
David Salt

Whilst the Board of Trustees is the ultimate responsible body of the organisation, the decisions relating to the allocation of the monies raised are made by a Committee made up of the Trust's trustees, and various members of the Rotary Club of Furness.

Events which result in monies being donated to Trust are arranged by the Rotary Club of Furness, which retains the legal and fiscal responsibility for those events.

Trustees remain responsible for the following financial matters:

- the preparation of financial statements for each year, in accordance with applicable law and regulations, to provide a true and fair view of the Trust's financial activities for the year.
- the maintenance of proper accounting records in accordance with the requirements of the Charities Act 2011.
- the safeguarding of the assets of the Trust
- ensuring that donations are made in accordance with the terms of the Trust Deed.

REVIEW OF ACTIVITIES & FINANCIAL REVIEW

During the year the Rotary Club of Furness organised a number of events for the purposes of raising funds for the Trust, the main event being the Tour de Furness Cycle Ride.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

a) Tour de Furness

This sponsored cycle ride through the districts of Furness and South Lakeland consists of a number of alternative marshalled rides the longest being a 50mile ride through the countryside from Barrow to Coniston village and back.

Riders nominate charities, either their own preference, St. Mary's Hospice, Ulverston, or Rotary Charities and distributions to rider nominated charities benefitted:

St. Mary's Hospice	£7,566
Rider's nominated charities	£7,678

b) Other Events

Various other events, together with donations given to the Trust, raised a further £19,767.

In total therefore, £33,256 was raised, before deducting running costs of £6,813 and charitable donations of £27,426. The balancing factor was an increase of £2,017 in fund balances that increased the brought forward figure of £13,826 to an end of year balance of £15,843.

RESERVES

It is the policy of the Trust to broadly match the charitable donations made with the income it generates in any year. As a result it does not aim to keep large balances on a long term basis.

The only exception to this is in relation to the main ongoing annual event, the Tour de Furness, where a working balance of approximately £4,000 is needed in order to provide a buffer to cover the expected running costs before income is generated.

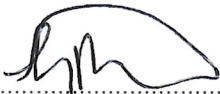
PUBLIC BENEFIT

In planning and carrying out the Trust's activities, the Trustees are aware that such activities must be for the Public Benefit. The Trustees are of the opinion that having regard to the donations made by the Trust, the public benefit can be well demonstrated.


APPROVAL

The accounts have been approved by the Trustees.

On behalf of the Trustees



.....
G Postlethwaite - Trustee



.....
Date:

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025


		<u>2025</u>	<u>2024</u>		
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
<u>Income and Expenditure Account</u>					
Incoming Resources					
<i>Voluntary Income</i>					
Donations received	2	19,767	-	19,767	16,366
<i>Charitable Activities and Events</i>					
Tour de Furness	3	16,489	-	16,489	14,831
Other Events	3	-	-	-	-
<i>Investment Income</i>					
Bank Deposit Interest		-	-	-	-
Total Incoming Resources	6	<u>36,256</u>	<u>-</u>	<u>36,256</u>	<u>31,197</u>
Resources Expended					
<i>Charitable Donations</i>					
Tour de Furness	4	-	27,426	27,426	23,977
Others	5	-	-	-	-
		-	27,426	27,426	23,977
<i>Expenses Related to Charitable Activities</i>	5	6,813	-	6,813	8,437
Total Resources Expended	6	<u>6,813</u>	<u>27,426</u>	<u>34,239</u>	<u>32,414</u>
Net Incoming/(Outgoing) Resources		29,443	(27,426)	2,017	(1,217)
Transfer between funds	6	(27,426)	27,426	-	-
Fund Balances brought forward		13,826	-	13,826	15,043
Fund Balances at 30 June 2025	6	<u>15,843</u>	<u>-</u>	<u>15,843</u>	<u>13,826</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST


BALANCE SHEET AS AT 30 JUNE 2025

	<u>Note</u>	£	<u>2025</u>	<u>2024</u>
			£	£
Fixed Assets			-	-
Current Assets				
Bank Balances:				
Tour de Furness		6,766		10,945
General Charity account		8,958		2,718
Cash in hand		119		163
		15,843		13,826
Creditors - Falling Due Within One Year		-		-
Net Current Assets			15,843	13,826
Total Net Assets			£ 15,843	£ 13,826
Represented by:				
Fund Balances:				
Unrestricted:				
General Charity Fund	6		15,843	13,826
Restricted:				
Tour de Furness	6		-	-
Total Funds			£ 15,843	£ 13,826

These accounts were approved by the Trustees on ~~30/11/2025~~ and signed on their behalf by:



 G Postlethwaite - Trustee



 D Salt - Trustee

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2015) and the Charities Act 2011.

1.2 Incoming Resources

All income is accounted for on an accruals basis. This is to say it is included in the accounts of the year in which the activity, to which it relates, was held. The income is shown gross, with any associated costs included in Expenses Related to Charitable Activities. Voluntary income represents donations received by the Trust, not connected with a particular fund raising event.

Income arising for charitable activities and events represents monies raised through running and arranging particular events.

1.3 Resources Expended

All expenditure is accounted for on an accruals basis. That is to say it is included in the accounts of the year in which the activity to which it relates was held, irrespective of when the expenditure was actually paid out.

Charitable Donations paid out represents donations made to various charities and other causes for which monies have been raised.

Expenses Related to Charitable Activities represent the costs associated with putting on the various fund raising events.

1.4 Restricted Funds

Restricted funds represent monies raised which can only be used for the specific purposes stipulated by the donors. Expenditure which meets this criteria is identified to each restricted fund.

1.5 Unrestricted Funds

Unrestricted funds represent monies received which can be used for general charitable purposes defined by the Trustees.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	£	£	Total	Total
			£	£
2. DONATIONS RECEIVED				
Donations	16,315	-	16,315	7,671
Gift Aid	814	-	814	2,871
D Fisher - Operation Smile	1,200	-	1,200	1,500
Blackwell Sailing	-	-	-	1,250
Collection Jars	458	-	458	1,031
RIBI projects grant	-	-	-	843
K2B contribution	700	-	700	700
Rotary Foundation	280	-	280	400
Santa Dash	-	-	-	100
	<u>19,767</u>	<u>-</u>	<u>19,767</u>	<u>16,366</u>
3. CHARITABLE EVENTS				
<i>Tour de Furness Cycle Ride</i>				
Entry Fees	-	-	-	85
Donations	8,346	-	8,346	6,005
Commercial Sponsorship	8,143	-	8,143	8,700
Food sales	-	-	-	41
	<u>16,489</u>	<u>-</u>	<u>16,489</u>	<u>14,831</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS				
<i>From Tour de Furness</i>				
<i>Nominated by Riders:</i>				
St. Mary`s Hospice	-	7,566	7,566	6,000
Myeloma UK	-	1,410	1,410	-
Cardiac Risk in Young	-	950	950	-
Adventure Under Sail	-	720	720	-
Leisure Bikes /PT Prize	-	600	600	-
African Adventure	-	500	500	-
Furness RU Club	-	500	500	-
Xenolith Scout Grp.	-	500	500	-
Barrow Inner Wheel	-	448	448	820
Askam Rugby Club	-	350	350	-
Rotary Club of Barrow-in-Furness	-	250	250	538
FARS	-	250	250	220
Furness 1st Aid Assoc.	-	250	250	-
Newbarns School	-	250	250	-
Women`s Institute	-	250	250	-
Gt. Air Ambulance	-	195	195	-
North West Air Ambulance	-	130	130	52
Derian House	-	100	100	-
British Heart Foundation	-	25	25	-
Others in 2024 - no direct comparison	-	-	-	1,288
	-	15,244	15,244	8,918

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS (continued)				
<i>From Tour de Furness</i>				
<i>Nominated by The Rotary Club of Furness</i>				
Panathlon Foundation	-	1,500	1,500	-
Mia More	-	1,455	1,455	-
Operation Smile UK	-	1,200	1,200	1,500
Furness Homeless Support Group	-	1,000	1,000	1,500
Donation to school in Ukraine	-	1,000	1,000	-
K2B Donation transferred from Charitable Tr	-	700	700	-
Shelter Box	-	590	590	590
Sightsavers	-	525	525	-
Aquabox	-	500	500	600
Alzhiemers	-	500	500	250
Furness Refugee Support	-	500	500	-
Holker Old Boys	-	500	500	-
Mater Christi Academy Trust	-	500	500	-
Naomi Speers donation for Special Bicycle	-	500	500	-
Wheelchair Donation to Furness Peninsula	-	500	500	-
Vision Support	-	400	400	-
President`s Donation	-	300	300	-
George Romney School	-	259	259	-
Queen`s Tree Donation	-	122	122	-
PoppyAppeal	-	50	50	-
Rotary Foundation	-	50	50	-
Furness Cavaliers	-	35	35	35
Barrow Island Primary School	-	(504)	(504)	504
Others in 2024 - no direct comparision	-	-	-	10,080
	-	12,182	12,182	15,059

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	£	£	£	£
5. <u>EXPENSES RELATED TO CHARITABLE ACTIVITIES</u>				
<i>Tour de Furness:</i>				
Prizes		-	-	1,500
Medals, Certificates, Trophies & Mugs	175	-	175	730
Publicity Material & Postage	2,202	-	2,202	109
Signs, numbers & sundry equipment	211	-	211	610
Website Costs	160	-	160	144
Refreshments etc for riders	-	-	-	1,706
Roose Conservative Club - Use of Facilities	1,180	-	1,180	1,100
Roose Bowling Club - Electricity	50	-	50	45
Van Hire	606	-	606	465
Gazebos	200	-	200	-
Accountancy fees	877	-	877	780
Other expenses	371	-	371	-
<i>Other</i>				
Club account K2B	-	-	-	700
Prince William Pottery Mugs	583	-	583	-
Cando FM PA Services	-	-	-	250
Santa Dash expenses	-	-	-	55
Young Chef competition expenses	38	-	38	85
Bank charges	160	-	160	158
	<u>6,813</u>	<u>-</u>	<u>6,813</u>	<u>8,437</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	<u>Balance</u> <u>30.06.2024</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Fund</u> <u>Transfers</u>	<u>Balance</u> <u>30.06.2025</u>
	£	£	£	£	£
6. FUNDS					
a) <u>Unrestricted Funds</u>					
General Charity Fund	13,826	36,256	(6,813)	(27,426)	15,843
	<u>13,826</u>	<u>36,256</u>	<u>(6,813)</u>	<u>(27,426)</u>	<u>15,843</u>
b) <u>Restricted Funds</u>					
Tour de Furness Fund	-	-	(27,426)	27,426	-
	<u>-</u>	<u>-</u>	<u>(27,426)</u>	<u>27,426</u>	<u>-</u>

The Tour de Furness Fund represents income received, and donations paid out to charities, in relation to the annual Charity Cycle Ride organised by Furness Rotary Club. Many riders are sponsored for particular charities, and the income is therefore Restricted, but a proportion of the monies raised is set aside for charities to be nominated by the Rotary Club. These monies, which are initially banked into the Tour de Furness bank account, are not classed as restricted income, and are therefore transferred to the General Charity Fund, from where they are transferred back to the restricted fund prior to disbursement. In addition, any excess of entry fees and commercial sponsorship, after the payment of event expenses, are similarly treated as unrestricted income.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Cash & Bank</u>			
	<u>Balances</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total</u>
	£	£	£	£
Unrestricted:				
- General Charity Account	15,843	-	-	15,843
- Tour de Furness	-	-	-	-
	<u>15,843</u>	<u>-</u>	<u>-</u>	<u>15,843</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 30 June 2025 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting recordshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Simon Oram FCCA
Melville & Co
Chartered Certified Accountant
17-18 Trinity Enterprise Centre
Ironworks Road
Barrow in Furness
LA14 2PN

Date: 25-11-2025

ROTARY CLUB OF FURNESS CHARITABLE TRUST

England & Wales - Charity number 1131039

Accounts

**THE ROTARY CLUB OF FURNESS
CHARITABLE TRUST**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024**

(Registered Charity Number 1131039)

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEX

	Page
Legal and Administrative Details	1
Trustees Report	2
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiners Report	12

LEGAL AND ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE	33 Rampside Road Barrow-in-Furness LA13 0HN
REGISTERED CHARITY NUMBER	1131039
TRUSTEES	Geoffrey James Graham Postlethwaite Martin McLeavy David Salt
INDEPENDENT EXAMINER	Simon Oram FCCA Melville & Co Chartered Accountants 17-18 Trinity Enterprise Centre Ironworks Road Barrow-in-Furness Cumbria LA14 2PN

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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

OBJECTIVES AND PRINCIPAL ACTIVITIES

The charity was established to administer the monies donated to the Rotary Club of Furness for charitable purposes.

Its main objective is the relief of the needy, in its widest sense, primarily throughout Cumbria, but also throughout the World.

The Trust, through the Rotary Club of Furness, carries out these objectives through a number of community based activities designed to raise awareness of needs, whilst at the same time raising funds to be donated to the needy causes.

STRUCTURE AND GOVERNANCE

The Trust was established by a Trust Deed dated 30 July 2009.

The Trustees of the Trust are:

Geoffrey M James
Graham Postlethwaite
Martin McLeavy
David Salt

Whilst the Board of Trustees is the ultimate responsible body of the organisation, the decisions relating to the allocation of the monies raised are made by a Committee made up of the Trust's trustees, and various members of the Rotary Club of Furness.

Events which result in monies being donated to Trust are arranged by the Rotary Club of Furness, which retains the legal and fiscal responsibility for those events.

Trustees remain responsible for the following financial matters:

- the preparation of financial statements for each year, in accordance with applicable law and regulations, to provide a true and fair view of the Trust's financial activities for the year.
- the maintenance of proper accounting records in accordance with the requirements of the Charities Act 2011.
- the safeguarding of the assets of the Trust
- ensuring that donations are made in accordance with the terms of the Trust Deed.

REVIEW OF ACTIVITIES & FINANCIAL REVIEW

During the year the Rotary Club of Furness organised a number of events for the purposes of raising funds for the Trust, the main event being the Tour de Furness Cycle Ride.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

a) Tour de Furness

This sponsored cycle ride through the districts of Furness and South Lakeland consists of a number of alternative marshalled rides the longest being a 50mile ride through the countryside from Barrow to Coniston village and back.

Riders nominate charities, either their own preference, St. Mary's Hospice, Ulverston, or Rotary Charities and distributions to rider nominated charities benefitted:

St. Mary's Hospice	£6,000
Rider's nominated charities	£2,918

b) Other Events

Various other events, together with donations given to the Trust, raised a further £16,366.

In total therefore, £31,197 was raised, before deducting running costs of £8,437 and charitable donations of £23,977. The balancing factor was an decrease of £1,217 in fund balances that decreased the brought forward figure of £15,043 to an end of year balance of £13,826.

RESERVES

It is the policy of the Trust to broadly match the charitable donations made with the income it generates in any year. As a result it does not aim to keep large balances on a long term basis.

The only exception to this is in relation to the main ongoing annual event, the Tour de Furness, where a working balance of approximately £4,000 is needed in order to provide a buffer to cover the expected running costs before income is generated.

PUBLIC BENEFIT

In planning and carrying out the Trust's activities, the Trustees are aware that such activities must be for the Public Benefit. The Trustees are of the opinion that having regard to the donations made by the Trust, the public benefit can be well demonstrated.

APPROVAL

The accounts have been approved by the Trustees.

On behalf of the Trustees

.....
G Postlethwaite - Trustee

8th April 2025
Date:

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

			<u>2024</u>	<u>2023</u>
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
		£	£	£
<u>Income and Expenditure Account</u>				
Incoming Resources				
<i>Voluntary Income</i>				
Donations received	2	16,366	-	16,366
<i>Charitable Activities and Events</i>				
Tour de Furness	3	14,831	-	14,831
Other Events	3	-	-	-
<i>Investment Income</i>				
Bank Deposit Interest		-	-	-
Total Incoming Resources	6	<u>31,197</u>	<u>-</u>	<u>31,197</u>
Resources Expended				
<i>Charitable Donations</i>				
Tour de Furness	4	-	23,977	23,977
Others	5	-	-	-
		-	23,977	23,977
<i>Expenses Related to Charitable Activities</i>	5	8,437	-	8,437
Total Resources Expended	6	<u>8,437</u>	<u>23,977</u>	<u>32,414</u>
Net Incoming/(Outgoing) Resources		22,760	(23,977)	(1,217)
Transfer between funds	6	(23,977)	23,977	-
Fund Balances brought forward		15,043	-	15,043
Fund Balances at 30 June 2023	6	<u>13,826</u>	<u>-</u>	<u>13,826</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

BALANCE SHEET AS AT 30 JUNE 2024

	<u>Note</u>	£	<u>2024</u> £	<u>2023</u> £
Fixed Assets			-	-
Current Assets				
Bank Balances:				
Tour de Furness		10,945		10,603
General Charity account		2,718		4,146
Cash in hand		163		294
		13,826		15,043
Creditors - Falling Due Within One Year		-		-
Net Current Assets			13,826	15,043
Total Net Assets			£ 13,826	£ 15,043
Represented by:				
Fund Balances:				
Unrestricted:				
General Charity Fund	6		13,826	15,043
Restricted:				
Tour de Furness	6		-	-
Total Funds			£ 13,826	£ 15,043

These accounts were approved by the Trustees on 8th April 2025 and signed on their behalf by:

.....
G Postlethwaite - Trustee

.....
D Salt - Trustee

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2015) and the Charities Act 2011.

1.2 Incoming Resources

All income is accounted for on an accruals basis. This is to say it is included in the accounts of the year in which the activity, to which it relates, was held. The income is shown gross, with any associated costs included in Expenses Related to Charitable Activities. Voluntary income represents donations received by the Trust, not connected with a particular fund raising event.

Income arising for charitable activities and events represents monies raised through running and arranging particular events.

1.3 Resources Expended

All expenditure is accounted for on an accruals basis. That is to say it is included in the accounts of the year in which the activity to which it relates was held, irrespective of when the expenditure was actually paid out.

Charitable Donations paid out represents donations made to various charities and other causes for which monies have been raised.

Expenses Related to Charitable Activities represent the costs associated with putting on the various fund raising events.

1.4 Restricted Funds

Restricted funds represent monies raised which can only be used for the specific purposes stipulated by the donors. Expenditure which meets this criteria is identified to each restricted fund.

1.5 Unrestricted Funds

Unrestricted funds represent monies received which can be used for general charitable purposes defined by the Trustees.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
2. <u>DONATIONS RECEIVED</u>				
Donations	7,671	-	7,671	7,740
Gift Aid	2,871	-	2,871	-
D Fisher - Operation Smile	1,500	-	1,500	900
Blackwell Sailing	1,250	-	1,250	-
Collection Jars	1,031	-	1,031	-
RIBI projects grant	843	-	843	1,100
K2B contribution	700	-	700	700
Rotary Foundation	400	-	400	1,000
Santa Dash	100	-	100	567
Barrow Peninsular contribution for St Pius	-	-	-	500
Ukraine Appeal	-	-	-	50
	16,366	-	16,366	12,557
3. <u>CHARITABLE EVENTS</u>				
<i>Tour de Furness Cycle Ride</i>				
Entry Fees	85	-	85	-
Donations	6,005	-	6,005	1,015
Commercial Sponsorship	8,700	-	8,700	20,874
Food sales	41	-	41	-
	14,831	-	14,831	21,889

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
4. <u>CHARITABLE DONATIONS – TOUR DE FURNESS</u>				
<i>From Tour de Furness</i>				
<i>Nominated by Riders:</i>				
St Mary's Hospice	-	6,000	6,000	5,500
Barrow Inner Wheel	-	820	820	798
NHS Morecambe Bay Hospitals	-	584	584	-
Rotary Club of Barrow in Furness	-	538	538	648
Rotary Club of Furness Peninsular	-	300	300	300
Friends of Sandside	-	260	260	-
FARS Support	-	220	220	200
Women's Community Matters	-	104	104	100
North West Air Ambulance	-	52	52	120
St John's Hospice	-	40	40	-
Others in 2023 - no direct comparison	-	-	-	1,323
	<u>-</u>	<u>8,918</u>	<u>8,918</u>	<u>8,989</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS (continued)				
<i>From Tour de Furness</i>				
<i>Nominated by The Rotary Club of Furness</i>				
St Mary's Hospice	-	2,681	2,681	-
Blackwell Sailing Club	-	2,440	2,440	300
Furness Homeless Support Group	-	1,500	1,500	1,000
Operation Smile, UK	-	1,500	1,500	900
Ukraine Appeal	-	999	999	2,700
Furness RUFC Post Protectors	-	700	700	-
Aquabox	-	600	600	600
Shelter Box	-	590	590	-
Barrow Island Primary School	-	504	504	250
Bay Hospital Charities	-	500	500	-
Furness First Aiders	-	300	300	-
Walney School	-	255	255	-
Alzheimers Society	-	250	250	-
Duddon Inshore Rescue	-	250	250	-
Girl Guiding Cumbria South	-	250	250	-
Munchkins	-	250	250	-
Sandside School	-	250	250	-
Greengate Junior School	-	249	249	-
Ormsgill Nursery & Primary School	-	223	223	250
Barrow Inner Wheel	-	183	183	-
Rotary Rotafest	-	150	150	-
Air Cadets Shield	-	112	112	-
Derian House	-	100	100	100
Furness Model Railway Club Christmas Lights	-	75	75	-
Royal British Legion	-	50	50	-
Rotary Club of Chelmer Bridge	-	39	39	-
Furness Cavaliers	-	35	35	-
Rotary Club of Lindum Lincoln	-	24	24	82
Others in 2023 - no direct comparison	-	-	-	14,017
	-	15,059	15,059	20,199

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
5. <u>EXPENSES RELATED TO CHARITABLE ACTIVITIES</u>				
<i>Tour de Furness:</i>				
Prizes	1,500	-	1,500	1,350
Medals, Certificates, Trophies & Mugs	730	-	730	130
Publicity Material & Postage	109	-	109	403
Signs, numbers & sundry equipment	610	-	610	24
Website Costs	144	-	144	95
Refreshments etc for riders	1,706	-	1,706	414
Roose Conservative Club - Use of Facilities	1,100	-	1,100	1,070
Roose Bowling Club - Electricity	45	-	45	40
Van Hire	465	-	465	474
Travel expenses	-	-	-	47
Accountancy fees	780	-	780	852
Other expenses	-	-	-	13
<i>Other</i>				
Club account K2B	700	-	700	-
Queen's Jubilee Oak Tree	-	-	-	(135)
Cando FM PA Services	250	-	250	-
Santa Dash expenses	55	-	55	675
2 wreaths - Remembrance Sunday	-	-	-	37
Young Chef competition expenses	85	-	85	10
Bank charges	158	-	158	158
	<u>8,437</u>	<u>-</u>	<u>8,437</u>	<u>5,657</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	<u>Balance</u> <u>30.06.2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Fund</u> <u>Transfers</u>	<u>Balance</u> <u>30.06.2024</u>
	£	£	£	£	£
6. FUNDS					
a) <u>Unrestricted Funds</u>					
General Charity Fund	15,043	31,197	(8,437)	(23,977)	13,826
	<u>15,043</u>	<u>31,197</u>	<u>(8,437)</u>	<u>(23,977)</u>	<u>13,826</u>
b) <u>Restricted Funds</u>					
Tour de Furness Fund	-	-	(23,977)	23,977	-
	<u>-</u>	<u>-</u>	<u>(23,977)</u>	<u>23,977</u>	<u>-</u>

The Tour de Furness Fund represents income received, and donations paid out to charities, in relation to the annual Charity Cycle Ride organised by Furness Rotary Club. Many riders are sponsored for particular charities, and the income is therefore Restricted, but a proportion of the monies raised is set aside for charities to be nominated by the Rotary Club. These monies, which are initially banked into the Tour de Furness bank account, are not classed as restricted income, and are therefore transferred to the General Charity Fund, from where they are transferred back to the restricted fund prior to disbursement. In addition, any excess of entry fees and commercial sponsorship, after the payment of event expenses, are similarly treated as unrestricted income.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Cash & Bank</u> <u>Balances</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total</u>
	£	£	£	£
Unrestricted:				
- General Charity Account	13,826	-	-	13,826
- Tour de Furness	-	-	-	-
	<u>13,826</u>	<u>-</u>	<u>-</u>	<u>13,826</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 30 June 2024 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting recordshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Simon Oram FCCA
Melville & Co
Chartered Certified Accountant
17-18 Trinity Enterprise Centre
Ironworks Road
Barrow in Furness
LA14 2PN

Date: 8th April 2025

ROTARY CLUB OF FURNESS CHARITABLE TRUST

England & Wales - Charity number 1131039

Accounts

**THE ROTARY CLUB OF FURNESS
CHARITABLE TRUST**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

(Registered Charity Number 1131039)

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEX

	Page
Legal and Administrative Details	1
Trustees Report	2
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiners Report	12

LEGAL AND ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE	33 Rampside Road Barrow-in-Furness LA13 0HN
REGISTERED CHARITY NUMBER	1131039
TRUSTEES	Geoffrey James Graham Postlethwaite Martin McLeavy David Salt
INDEPENDENT EXAMINER	Simon Oram FCCA Melville & Co Chartered Accountants 17-18 Trinity Enterprise Centre Ironworks Road Barrow-in-Furness Cumbria LA14 2PN

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

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

OBJECTIVES AND PRINCIPAL ACTIVITIES

The charity was established to administer the monies donated to the Rotary Club of Furness for charitable purposes.

Its main objective is the relief of the needy, in its widest sense, primarily throughout Cumbria, but also throughout the World.

The Trust, through the Rotary Club of Furness, carries out these objectives through a number of community based activities designed to raise awareness of needs, whilst at the same time raising funds to be donated to the needy causes.

STRUCTURE AND GOVERNANCE

The Trust was established by a Trust Deed dated 30 July 2009.

The Trustees of the Trust are:

Geoffrey M James
Graham Postlethwaite
Martin McLeavy
David Salt

Whilst the Board of Trustees is the ultimate responsible body of the organisation, the decisions relating to the allocation of the monies raised are made by a Committee made up of the Trust's trustees, and various members of the Rotary Club of Furness.

Events which result in monies being donated to Trust are arranged by the Rotary Club of Furness, which retains the legal and fiscal responsibility for those events.

Trustees remain responsible for the following financial matters:

- the preparation of financial statements for each year, in accordance with applicable law and regulations, to provide a true and fair view of the Trust's financial activities for the year.
- the maintenance of proper accounting records in accordance with the requirements of the Charities Act 2011.
- the safeguarding of the assets of the Trust
- ensuring that donations are made in accordance with the terms of the Trust Deed.

REVIEW OF ACTIVITIES & FINANCIAL REVIEW

During the year the Rotary Club of Furness organised a number of events for the purposes of raising funds for the Trust, the main event being the Tour de Furness Cycle Ride.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

a) Tour de Furness

This sponsored cycle ride through the districts of Furness and South Lakeland consists of a number of alternative marshalled rides the longest being a 50mile ride through the countryside from Barrow to Coniston village and back.

Riders nominate charities, either their own preference, St. Mary's Hospice, Ulverston, or Rotary Charities and distributions to rider nominated charities benefitted:

St. Mary's Hospice	£5,500
Rider's nominated charities	£3,489

b) Other Events

Various other events, together with donations given to the Trust, raised a further £12,465.

In total therefore, £34,446 was raised, before deducting running costs of £5,657 and charitable donations of £29,188. The balancing factor was an decrease of £399 in fund balances that decreased the brought forward figure of £15,442 to an end of year balance of £15,043.

RESERVES

It is the policy of the Trust to broadly match the charitable donations made with the income it generates in any year. As a result it does not aim to keep large balances on a long term basis.

The only exception to this is in relation to the main ongoing annual event, the Tour de Furness, where a working balance of approximately £4,000 is needed in order to provide a buffer to cover the expected running costs before income is generated.

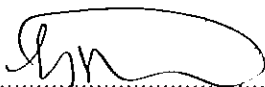
PUBLIC BENEFIT

In planning and carrying out the Trust's activities, the Trustees are aware that such activities must be for the Public Benefit. The Trustees are of the opinion that having regard to the donations made by the Trust, the public benefit can be well demonstrated.

APPROVAL

The accounts have been approved by the Trustees.

On behalf of the Trustees



.....
G Postlethwaite - Trustee

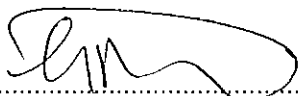
Date: 3rd April 2024

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

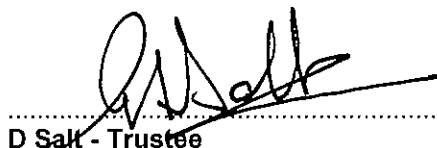
BALANCE SHEET AS AT 30 JUNE 2023

		<u>2023</u>	<u>2022</u>
	<u>Note</u>	£	£
Fixed Assets		-	-
Current Assets			
Bank Balances:			
Tour de Furness		10,603	5,890
General Charity account		4,146	9,442
Cash in hand		294	110
		<u>15,043</u>	<u>15,442</u>
Creditors - Falling Due Within One Year		-	-
Net Current Assets		<u>15,043</u>	<u>15,442</u>
Total Net Assets		<u>£ 15,043</u>	<u>£ 15,442</u>
Represented by:			
Fund Balances:			
Unrestricted:			
General Charity Fund	7	15,043	12,894
Restricted:			
Tour de Furness	7	-	-
Total Funds		<u>£ 15,043</u>	<u>£ 12,894</u>

These accounts were approved by the Trustees on 3rd April 2024 and signed on their behalf by:



.....
G Postlethwaite - Trustee



.....
D Salt - Trustee

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023.

				<u>2023</u>	<u>2022</u>
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
<u>Income and Expenditure Account</u>					
Incoming Resources					
<i>Voluntary Income</i>					
Donations received	2		-	-	-
<i>Charitable Activities and Events</i>					
Tour de Furness	3	12,557	-	12,557	20,706
Other Events	3	21,889	-	21,889	15,411
<i>Investment Income</i>					
Bank Deposit Interest		-	-	-	-
Total Incoming Resources	7	<u>34,446</u>	<u>-</u>	<u>34,446</u>	<u>36,117</u>
Resources Expended					
<i>Charitable Donations</i>					
Tour de Furness	4	-	29,188	29,188	22,154
Others	5	-	-	-	3,427
		-	29,188	29,188	25,581
<i>Expenses Related to Charitable Activities</i>	6	5,657	-	5,657	7,988
Total Resources Expended	7	<u>5,657</u>	<u>29,188</u>	<u>34,845</u>	<u>33,569</u>
Net Incoming/(Outgoing) Resources		28,789	(29,188)	(399)	2,548
Transfer between funds	7	(29,188)	29,188	-	-
Fund Balances brought forward		15,442	-	15,442	12,894
Fund Balances at 30 June 2023	7	<u>15,043</u>	<u>-</u>	<u>15,043</u>	<u>15,442</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2015) and the Charities Act 2011.

1.2 Incoming Resources

All income is accounted for on an accruals basis. This is to say it is included in the accounts of the year in which the activity, to which it relates, was held. The income is shown gross, with any associated costs included in Expenses Related to Charitable Activities. Voluntary income represents donations received by the Trust, not connected with a particular fund raising event.

Income arising for charitable activities and events represents monies raised through running and arranging particular events.

1.3 Resources Expended

All expenditure is accounted for on an accruals basis. That is to say it is included in the accounts of the year in which the activity to which it relates was held, irrespective of when the expenditure was actually paid out.

Charitable Donations paid out represents donations made to various charities and other causes for which monies have been raised.

Expenses Related to Charitable Activities represent the costs associated with putting on the various fund raising events.

1.4 Restricted Funds

Restricted funds represent monies raised which can only be used for the specific purposes stipulated by the donors. Expenditure which meets this criteria is identified to each restricted fund.

1.5 Unrestricted Funds

Unrestricted funds represent monies received which can be used for general charitable purposes defined by the Trustees.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	Total	Total
			£	£
2. <u>DONATIONS RECEIVED</u>				
Santa Dash	567	-	567	50
Furness Homeless Support Collection	-	-	-	825
D Fisher - Operation Smile	900	-	900	-
TyBoat Donation	-	-	-	1,350
Riverside Charitable Trust	-	-	-	100
Collection Jars	-	-	-	20
Ukraine Appeal	50	-	50	680
Ukraine Concert Collection	-	-	-	397
Rowan Nicholson - 11 mile ride	-	-	-	40
Donations	7,740	-	7,740	17,244
Barrow Peninsular contribution for St Pius	500	-	500	-
K2B contribution	700	-	700	-
Rotary Foundation	1,000	-	1,000	-
RIBI projects grant	1,100	-	1,100	-
In memory of John Chalker	-	-	-	-
	<u>12,557</u>	<u>-</u>	<u>12,557</u>	<u>20,706</u>
3. <u>CHARITABLE EVENTS</u>				
<i>Tour de Furness Cycle Ride</i>				
Entry Fees	-	-	-	1,490
Donations	1,015	-	1,015	432
Commercial Sponsorship	20,874	-	20,874	13,415
Food sales	-	-	-	74
	<u>21,889</u>	<u>-</u>	<u>21,889</u>	<u>15,411</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	£	£	£	£
4. <u>CHARITABLE DONATIONS – TOUR DE FURNESS</u>				
<i>From Tour de Furness</i>				
<i>Nominated by Riders:</i>				
St Mary's Hospice	-	5,500	5,500	6,000
Barrow Inner Wheel	-	798	798	700
Rotary Club of Barrow in Furness	-	648	648	475
Mason's Presidents Night Buffet	-	525	525	-
Rotary Club of Furness Peninsular	-	300	300	300
Mind in Furness	-	214	214	350
FARS Support	-	200	200	-
Christie TYA Foundation Trust	-	170	170	-
Riding for the Disabled	-	170	170	-
Motor Neurone Association	-	124	124	-
Help for Heroes	-	120	120	-
North West Air Ambulance	-	120	120	-
Women's community	-	100	100	-
Others in 2022 - no direct comparison	-	-	-	4,377
	-	8,989	8,989	12,202

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS (continued)				
<i>From Tour de Furness</i>				
<i>Nominated by The Rotary Club of Furness</i>				
Ukraine Appeal	-	2,700	2,700	200
Park Liesure Sensory Room Appeal	-	2,112	2,112	-
Shelter Box UK for Turkey Earthquake	-	1,770	1,770	-
Mia Amor	-	1,350	1,350	-
Barrow & District Vision - lift	-	1,000	1,000	-
Furness Homeless Suport Group	-	1,000	1,000	1,000
Islands Dance Troupe	-	1,000	1,000	250
Rotary Foundation	-	1,000	1,000	-
Operation Smile, UK	-	900	900	1,200
Aquabox	-	600	600	-
St. Pius School	-	600	600	-
Barrow Rotary Club Stem Project	-	525	525	-
Barrow Celtic Football Club	-	500	500	-
Bendrigg Trust	-	500	500	-
Kinamba Project via Meg Fletcher	-	500	500	-
R.Jackson Tree Guard	-	418	418	-
District 1190 Charitable Trust	-	407	407	2,850
Blackwell Sailing Club	-	300	300	-
Junior Diabetes Research Foundation	-	300	300	-
Alan Pears Memorial FGH Oncology Day	-	-	-	-
Unit	-	250	250	-
Animal Rescue Furness	-	250	250	-
Barrow Island Primary School	-	250	250	-
Bluebell Foundation	-	250	250	-
Brisbane Park Infants School	-	250	250	-
Cambridge Street School	-	250	250	-
George Hastwell School	-	250	250	-
Ormsgill Nursery & Primary School	-	250	250	-
H.Gates British Sign Language Teacher	-	200	200	-
Kidneys for Life	-	200	200	-
Maple Farm Nursery	-	135	135	-
Derian House	-	100	100	100
Rotary Club of Lindum Lincoln	-	82	82	-
Others in 2022 - no direct comparison	-	-	-	4,352
	-	20,199	20,199	9,952

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

			<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
5. CHARITABLE DONATIONS – OTHERS				
<i>Donations</i>				
Furness Peninsular Rotary - Covid	-	-	-	1,655
Barrow Rotary - Covid	-	-	-	1,700
Furness Peninsular Rotary - Wrap Up				
Cumbria	-	-	-	35
Royal British Legion Poppy Appeal	-	-	-	37
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,427</u>

			<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
6. EXPENSES RELATED TO CHARITABLE ACTIVITIES				
<i>Tour de Furness:</i>				
Prizes	1,350	-	1,350	2,150
Medals, Certificates, Trophies & Mugs	130	-	130	114
Publicity Material & Postage	403	-	403	43
Signs, numbers & sundry equipment	24	-	24	898
Website Costs	95	-	95	-
Refreshments etc for riders	414	-	414	915
Roose Conservative Club - Use of Facilities	1,070	-	1,070	520
Roose Bowling Club - Electricity	40	-	40	25
Van Hire	474	-	474	218
Travel expenses	47	-	47	524
Accountancy fees	852	-	852	804
BBQs	-	-	-	500
Awards night buffet	-	-	-	390
Radio fees	-	-	-	150
Other expenses	13	-	13	50
<i>Other</i>				
Face Masks and Hi-Vis	-	-	-	263
Queen's Jubilee Oak Tree	(135)	-	(135)	135
Tree planting items	-	-	-	25
Santa Dash expenses	675	-	675	121
2 wreaths - Remembrance Sunday	37	-	37	-
Young Chef competition expenses	10	-	10	40
Bank charges	158	-	158	103
	<u>5,657</u>	<u>-</u>	<u>5,657</u>	<u>7,988</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	<u>Balance</u> 30.06.2022	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Fund</u> <u>Transfers</u>	<u>Balance</u> 30.06.2023
	£	£	£	£	£
7. FUNDS					
a) <u>Unrestricted Funds</u>					
General Charity Fund	15,442	34,446	(5,657)	(29,189)	15,042
	<u>15,442</u>	<u>34,446</u>	<u>(5,657)</u>	<u>(29,189)</u>	<u>15,042</u>
b) <u>Restricted Funds</u>					
Tour de Furness Fund	-	-	(29,188)	29,188	-
	<u>-</u>	<u>-</u>	<u>(29,188)</u>	<u>29,188</u>	<u>-</u>

The Tour de Furness Fund represents income received, and donations paid out to charities, in relation to the annual Charity Cycle Ride organised by Furness Rotary Club. Many riders are sponsored for particular charities, and the income is therefore Restricted, but a proportion of the monies raised is set aside for charities to be nominated by the Rotary Club. These monies, which are initially banked into the Tour de Furness bank account, are not classed as restricted income, and are therefore transferred to the General Charity Fund, from where they are transferred back to the restricted fund prior to disbursement. In addition, any excess of entry fees and commercial sponsorship, after the payment of event expenses, are similarly treated as unrestricted income.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Cash & Bank</u> <u>Balances</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total</u>
	£	£	£	£
Unrestricted:				
- General Charity Account	15,043	-	-	15,043
- Tour de Furness	-	-	-	-
	<u>15,043</u>	<u>-</u>	<u>-</u>	<u>15,043</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 30 June 2023 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting recordshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Simon Oram FCCA
Melville & Co

Date: 11th April 2024

Chartered Certified Accountant
17-18 Trinity Enterprise Centre
Ironworks Road
Barrow in Furness
LA14 2PN

ROTARY CLUB OF FURNESS CHARITABLE TRUST

England & Wales - Charity number 1131039

Accounts

**THE ROTARY CLUB OF FURNESS
CHARITABLE TRUST**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

(Registered Charity Number 1131039)

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEX

	Page
Legal and Administrative Details	1
Trustees Report	2
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiners Report	12

LEGAL AND ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE	7 Romney Avenue Dalton-in-Furness Cumbria LA15 8BJ
REGISTERED CHARITY NUMBER	1131039
TRUSTEES	Alan Todd Geoffrey James Graham Postlethwaite Martin McLeavy
INDEPENDENT EXAMINER	Simon Oram FCCA Melville & Co Chartered Accountants 17-18 Trinity Enterprise Centre Ironworks Road Barrow-in-Furness Cumbria LA14 2PN

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

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

OBJECTIVES AND PRINCIPAL ACTIVITIES

The charity was established to administer the monies donated to the Rotary Club of Furness for charitable purposes.

Its main objective is the relief of the needy, in its widest sense, primarily throughout Cumbria, but also throughout the World.

The Trust, through the Rotary Club of Furness, carries out these objectives through a number of community based activities designed to raise awareness of needs, whilst at the same time raising funds to be donated to the needy causes.

STRUCTURE AND GOVERNANCE

The Trust was established by a Trust Deed dated 30 July 2009.

The Trustees of the Trust are:

Alan S Todd
Geoffrey M James
Graham Postlethwaite
Martin McLeavy - *appointed 22 March 2022*

Whilst the Board of Trustees is the ultimate responsible body of the organisation, the decisions relating to the allocation of the monies raised are made by a Committee made up of the Trust's trustees, and various members of the Rotary Club of Furness.

Events which result in monies being donated to Trust are arranged by the Rotary Club of Furness, which retains the legal and fiscal responsibility for those events.

Trustees remain responsible for the following financial matters:

- the preparation of financial statements for each year, in accordance with applicable law and regulations, to provide a true and fair view of the Trust's financial activities for the year.
- the maintenance of proper accounting records in accordance with the requirements of the Charities Act 2011.
- the safeguarding of the assets of the Trust
- ensuring that donations are made in accordance with the terms of the Trust Deed.

REVIEW OF ACTIVITIES & FINANCIAL REVIEW

During the year the Rotary Club of Furness organised a number of events for the purposes of raising funds for the Trust, the main event being the Tour de Furness Cycle Ride.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

a) Tour de Furness

This sponsored cycle ride through the districts of Furness and South Lakeland consists of a number of alternative marshalled rides the longest being a 50 mile ride through the countryside from Barrow to Coniston village and back.

Riders nominate charities, either their own preference, St. Mary's Hospice, Ulverston, or Rotary Charities and distributions to rider nominated charities benefitted:

St. Mary's Hospice	£6,000
Rider's nominated charities	£6,202

b) Other Events

Various other events, together with donations given to the Trust, raised a further £20,706.

In total therefore, £36,117 was raised, before deducting running costs of £7,988 and charitable donations of £25,581. The balancing factor was an increase of £2,548 in fund balances that increased the brought forward figure of £12,894 to an end of year balance of £15,442.

RESERVES

It is the policy of the Trust to broadly match the charitable donations made with the income it generates in any year. As a result it does not aim to keep large balances on a long term basis.

The only exception to this is in relation to the main ongoing annual event, the Tour de Furness, where a working balance of approximately £4,000 is needed in order to provide a buffer to cover the expected running costs before income is generated.


PUBLIC BENEFIT

In planning and carrying out the Trust's activities, the Trustees are aware that such activities must be for the Public Benefit. The Trustees are of the opinion that having regard to the donations made by the Trust, the public benefit can be well demonstrated.

APPROVAL

The accounts have been approved by the Trustees.

On behalf of the Trustees


.....
G Postlethwaite - Trustee

Date: 19th October 2022

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

			<u>2022</u>	<u>2021</u>
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
		£	£	£
<u>Income and Expenditure Account</u>				
Incoming Resources				
<i>Voluntary Income</i>				
Donations received	2		-	3,548
<i>Charitable Activities and Events</i>				
Tour de Furness	3	20,706	-	20,706
Other Events	3	15,411	-	-
<i>Investment Income</i>				
Bank Deposit Interest		-	-	-
Total Incoming Resources	7	<u>36,117</u>	<u>-</u>	<u>36,117</u>
Resources Expended				
<i>Charitable Donations</i>				
Tour de Furness	4	-	22,154	24,369
Others	5	-	3,427	4,650
		<u>-</u>	<u>25,581</u>	<u>12,123</u>
<i>Expenses Related to Charitable Activities</i>	6	7,988	-	7,988
Total Resources Expended	7	<u>7,988</u>	<u>25,581</u>	<u>33,569</u>
Net Incoming/(Outgoing) Resources		28,129	(25,581)	2,548
Transfer between funds	7	(25,581)	25,581	-
Fund Balances brought forward		12,894	-	12,894
Fund Balances at 30 June 2020	7	<u>15,442</u>	<u>-</u>	<u>15,442</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

BALANCE SHEET AS AT 30 JUNE 2022

		<u>2022</u>	<u>2021</u>
	<u>Note</u>	£	£
Fixed Assets		-	-
Current Assets			
Bank Balances:			
Tour de Furness		5,890	5,739
General Charity account		9,442	7,131
Cash in hand		110	24
		<u>15,442</u>	<u>12,894</u>
Creditors - Falling Due Within One Year		-	-
Net Current Assets		<u>15,442</u>	<u>12,894</u>
Total Net Assets		<u>£ 15,442</u>	<u>£ 12,894</u>
Represented by:			
Fund Balances:			
Unrestricted:			
General Charity Fund	7	15,442	12,894
Restricted:			
Tour de Furness	7	-	-
Total Funds		<u>£ 15,442</u>	<u>£ 12,894</u>

These accounts were approved by the Trustees on 19th October 2022 and signed on their behalf by:



 G Postlethwaite - Trustee



 M McLeavy - Trustee

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2015) and the Charities Act 2011.

1.2 Incoming Resources

All income is accounted for on an accruals basis. This is to say it is included in the accounts of the year in which the activity, to which it relates, was held. The income is shown gross, with any associated costs included in Expenses Related to Charitable Activities. Voluntary income represents donations received by the Trust, not connected with a particular fund raising event.

Income arising for charitable activities and events represents monies raised through running and arranging particular events.

1.3 Resources Expended

All expenditure is accounted for on an accruals basis. That is to say it is included in the accounts of the year in which the activity to which it relates was held, irrespective of when the expenditure was actually paid out.

Charitable Donations paid out represents donations made to various charities and other causes for which monies have been raised.

Expenses Related to Charitable Activities represent the costs associated with putting on the various fund raising events.

1.4 Restricted Funds

Restricted funds represent monies raised which can only be used for the specific purposes stipulated by the donors. Expenditure which meets this criteria is identified to each restricted fund.

1.5 Unrestricted Funds

Unrestricted funds represent monies received which can be used for general charitable purposes defined by the Trustees.

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	Total	Total
			£	£
2. DONATIONS RECEIVED				
Santa Dash	50	-	50	100
Furness Homeless Support Collection	825	-	825	-
D Fisher - Smile UK		-	-	1,800
TyBoat Donation	1,350	-	1,350	-
Riverside Charitable Trust	100	-	100	-
Collection Jars	20	-	20	-
Ukraine Appeal	680	-	680	-
Ukraine Concert Collection	397	-	397	-
Rowan Nicholson - 11 mile ride	40	-	40	-
Donations	17,244	-	17,244	-
District Grant	-	-	-	1,500
B Boyd	-	-	-	10
Bill Nickson	-	-	-	50
Tesco tin collection	-	-	-	63
In memory of John Chalker	-	-	-	25
	<u>20,706</u>	<u>-</u>	<u>20,706</u>	<u>3,548</u>
3. CHARITABLE EVENTS				
<i>Tour de Furness Cycle Ride</i>				
Entry Fees	1,490	-	1,490	-
Virtual Tour de Furness	-	-	-	8,183
Donations	432	-	432	708
Commercial Sponsorship	13,415	-	13,415	-
Food sales	74	-	74	-
	<u>15,411</u>	<u>-</u>	<u>15,411</u>	<u>8,891</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS				
<i>From Tour de Furness</i>				
<i>Nominated by Riders:</i>				
St Mary's Hospice	-	6,000	6,000	2,600
Rotary Club of Barrow in Furness	-	475	475	853
Barrow Inner Wheel	-	700	700	1,140
Bay Hospital Charities	-	200	200	230
Roose Conservative Club	-	450	450	-
Parkinsons UK	-	200	200	-
Mind In Furness	-	350	350	-
Holy Catholic Primary School and Nursery	-	275	275	-
Holy Family Fundraiser	-	625	625	-
BEAT Eating Disorders	-	175	175	-
Mayor of Dalton Fund	-	125	125	-
Furness First Aid Association	-	250	250	-
Furness Amateur Radio Association	-	200	200	-
Rotary Club of Furness Peninsular	-	300	300	-
Ukraine Appeal	-	980	980	-
Ukraine Concert	-	397	397	-
Kinanba Appeal	-	500	500	-
Others in 2020 - no direct comparison	-	-	-	850
	<u>-</u>	<u>12,202</u>	<u>12,202</u>	<u>5,673</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

			<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
4. CHARITABLE DONATIONS – TOUR DE FURNESS (continued)				
<i>From Tour de Furness</i>				
<i>Nominated by The Rotary Club of Furness</i>				
RNLI	-	250	250	-
Girl Guide Grant	-	250	250	-
Downs Syndrome Support	-	250	250	-
Derian House	-	100	100	-
Riding for the disabled	-	250	250	-
Furness Homeless Support Group	-	1,000	1,000	-
Bonus Swimming Club	-	250	250	-
St. Mary's Hospice (Theft Replacement)	-	60	60	-
Coniston Mountain Rescue	-	60	60	-
District 1190 Charitable Trust	-	2,850	2,850	-
Ukraine Appeal	-	200	200	-
Self Harm Awareness for All	-	500	500	-
Islands Dance Troupe	-	250	250	-
128 Barrow Squadron ATC	-	500	500	-
St. Mary's Hospice (D of E Memorial Stone	-	100	100	-
Furness Peninsular Rotary - George Hastwell Appeal	-	313	313	-
RIBI _ Crocus Corms	-	195	195	-
Motor Neurone Disease Association	-	500	500	-
Cando FM - Jubilee	-	250	250	-
Operation Smile, UK	-	1,200	1,200	-
Furness General Oncology Unit - Wheel Chairs	-	624	624	-
Schools Emergency Clothing Fund	-	-	-	1,800
	-	9,952	9,952	1,800

			<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
5. CHARITABLE DONATIONS – OTHERS				
<i>Donations</i>				
Furness Peninsular Rotary - Covid	-	1,655	1,655	-
Barrow Rotary - Covid	-	1,700	1,700	-
Furness Peninsular Rotary - Wrap Up Cu	-	35	35	-
Royal British Legion Poppy Appeal	-	37	37	150
Others in 2021 - no direct comparison	-	-	-	4,500
	-	3,427	3,427	4,650

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	£	£	£	£
6. <u>EXPENSES RELATED TO CHARITABLE ACTIVITIES</u>				
<i>Tour de Furness:</i>				
Prizes	2,150	-	2,150	-
Medals, Certificates, Trophies & Mugs	114	-	114	-
Publicity Material & Postage	43	-	43	133
Signs, numbers & sundry equipment	898	-	898	-
Website Costs	-	-	-	95
Refreshments etc for riders	915	-	915	-
Cando FM	-	-	-	705
Roose Conservative Club - Use of Facilities	520	-	520	520
Roose Bowling Club - Electricity	25	-	25	-
Van Hire	218	-	218	-
Travel expenses	524	-	524	-
Accountancy fees	804	-	804	654
BBQs	500	-	500	-
Awards night buffet	390	-	390	-
Radio fees	150	-	150	-
Other expenses	50	-	50	-
<i>Other</i>				
Coniston Corporate Covid Masks	-	-	-	286
Face Masks and Hi-Vis	263	-	263	-
Covid leaflets	-	-	-	58
Rotary Foundation	-	-	-	50
Commemorative tree guards	-	-	-	566
Queen's Jubilee Oak Tree	135	-	135	-
Tree planting items	25	-	25	-
Santa Dash expenses	121	-	121	-
2 wreaths - Remembrance Sunday	-	-	-	37
Young Chef competition expenses	40	-	40	-
Covid Project refreshments	-	-	-	20
Bank charges	103	-	103	-
	<u>7,988</u>	<u>-</u>	<u>7,988</u>	<u>3,124</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	<u>1Balance</u> <u>30.06.2020</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Fund</u> <u>Transfers</u>	<u>Balance</u> <u>30.06.2022</u>
	£	£	£	£	£
7. FUNDS					
a) <u>Unrestricted Funds</u>					
General Charity Fund	12,894				12,894
	<u>12,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,894</u>
b) <u>Restricted Funds</u>					
Tour de Furness Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Tour de Furness Fund represents income received, and donations paid out to charities, in relation to the annual Charity Cycle Ride organised by Furness Rotary Club. Many riders are sponsored for particular charities, and the income is therefore Restricted, but a proportion of the monies raised is set aside for charities to be nominated by the Rotary Club. These monies, which are initially banked into the Tour de Furness bank account, are not classed as restricted income, and are therefore transferred to the General Charity Fund, from where they are transferred back to the restricted fund prior to disbursement. In addition, any excess of entry fees and commercial sponsorship, after the payment of event expenses, are similarly treated as unrestricted income.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Cash & Bank</u> <u>Balances</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total</u>
	£	£	£	£
Unrestricted:				
- General Charity Account	15,457	-	-	15,457
- Tour de Furness	-	-	-	-
	<u>15,457</u>	<u>-</u>	<u>-</u>	<u>15,457</u>

THE ROTARY CLUB OF FURNESS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 30 June 2021 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Simon Oram FCCA
Melville & Co

19th October 2022
Date

Chartered Certified Accountant
17-18 Trinity Enterprise Centre
Ironworks Road
Barrow in Furness
LA14 2PN