

Rotary Club of Gloucester Quays

Financial Statements

Year Ended 30 June 2025

Charity registration number 1170196

**Rotary Club of Gloucester Quays
Financial Statements
Year Ended 30 June 2025**

Independent Examiner's Report to the Trustees of The Rotary Club of Gloucester Quays

I report to the trustees on my examination of the financial statements of The Rotary Club of Gloucester Quays for the year ended 30 June 2025.

Responsibilities and basis of report

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 2011 Act)) and that independent examination is required and requested by the trustees. The charity's gross income exceeded £25,000.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 statements below.

Independent examiner's statement

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

I have completed my examination. I confirm that no 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 2011 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the applicable requirements concerning the form and content 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 the report, in order to enable a proper understanding of the financial statements to be reached.

Holly Siddall AFA MIPA
iLex Accountancy Services Ltd
Units 1 & 2, Steadings Business Centre
Maisemore, Gloucester
GL2 8EY



Dated: 24/03/2026

Rotary Club of Gloucester Quays

Charity registration number 1170196

Financial Statements

Year Ended 30 June 2025

Trustees Annual Report

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

Structure, Governance and Management

The Rotary Club of Gloucester Quays received its charter from Rotary International in 2009 and applied for charitable status in 2016. It is governed in accordance with its trust document and accordingly has appointed a Management Committee to assist the trustees in overseeing its operations.

Objectives and Activities

As a club within Rotary in Gloucester, the charity runs fundraising events and assists other organisations in doing so. The funds are donated to other local, national and international charities. In addition, funding is allocated to the support of individuals whose activities are to the betterment of a section of the local community.

The Charity organised a number of events which were primarily for the purpose of fundraising but in addition, brought together different sections of the local community.

In 2025, these included The Gloucester Beer Festival, The Gloucester 10k run and a Comedy Night. A total of £65,937 was raised from activities during the year from such events.

Public Benefit

The Management Committee has considered the Charity Commission's guidance on public benefit, in planning the activities undertaken by the Rotary Club of Gloucester Quays. Each financial year, the Club's President selects a local, national and international charity as the Club's nominated Charities for that year. In addition, aid funding is provided to assist relief to particular events or disasters occurring during the year. A list of the charities, organisations and individuals benefitting from donations in the year are detailed in note 4 of the accounts.

In 2025, the Club made donations totalling £40,375. Funds from one event were received post year end and further donations were made following receipt. The beneficiaries receiving the most significant donation were the Hollie Gazzard Trust and Teens in Crisis.

The Trustees consider that the Rotary Club of Gloucester Quays meets the public benefit requirement and confirms that it has taken into account the information contained in the Charity Commission general guidance on public benefit.

(continued)

Rotary Club of Gloucester Quays

Charity registration number 1170196

Financial Statements

Year Ended 30 June 2025

Trustees Annual Report (continued)

Financial Review

The charity considers that it should maintain a minimum of £5,000 in cash reserves at any point in time. This enables the Club to finance events being organised for future dates as well as having sufficient to respond to a particular disaster appeal. The Club has maintained this level of reserves throughout its operations in the year.

Fund raising and other activities have significantly improved on earlier years with a very active and growing membership within the Club.

The Club is justifiably proud of the level of donations it has been able to make to worthwhile causes which highlights the benefits of individuals working together towards common cause.

Trustees

Trustees who served during the year were:

Peter Evans Chair

Andrew Jarrett

Julie Cook

Peter Morgan

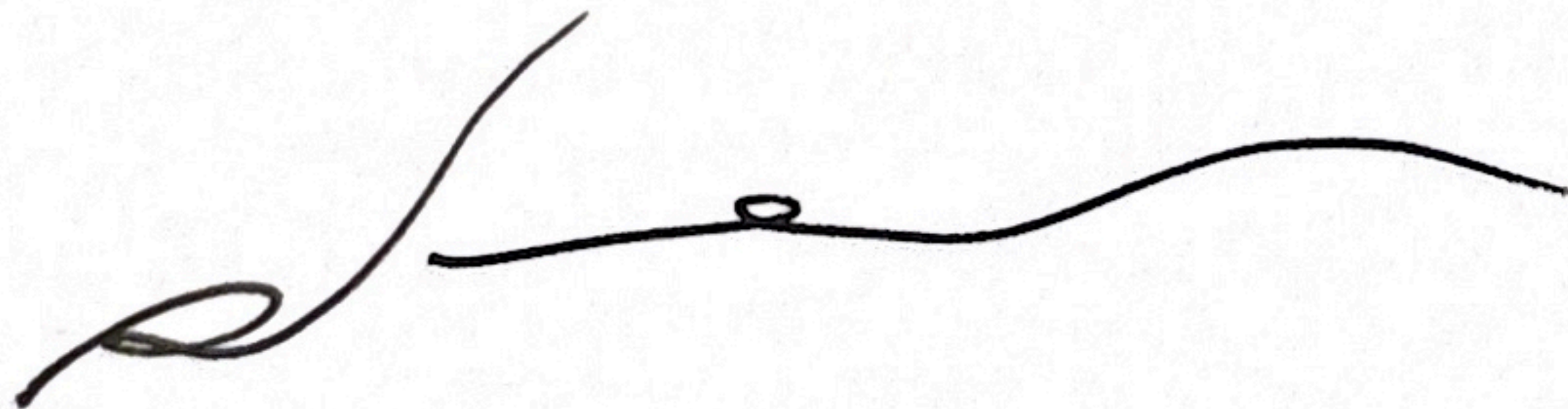
All members of the Management Committee retire at the AGM but may seek re-election

Principal Office for Correspondence

Goodridge Court
Goodridge Avenue
Gloucester
GL2 5EN

The attached accounts are prepared in accordance with applicable Accounting Standards, the Charities Act 2011 and the Charities SORP (FRS102).

Approved by the board of trustees on 24 March 2026 and signed on its behalf



Peter Evans

Rotary Club of Gloucester Quays
Financial Statements
Year Ended 30 June 2025

Statement of Financial Activities			2025	2024
		£	£	£
			Unrestricted Funds	Unrestricted Funds
Income	Note			
Charitable Activities				
Fund Raising Events and Activities	2		66,236	64,503
			66,236	64,503
Expenditure				
Fund Raising Events and Activities	3	26,776		21,628
Charitable Activities	4	40,375		36,920
			67,151	58,548
Net income / (Expenditure)			(915)	5,955

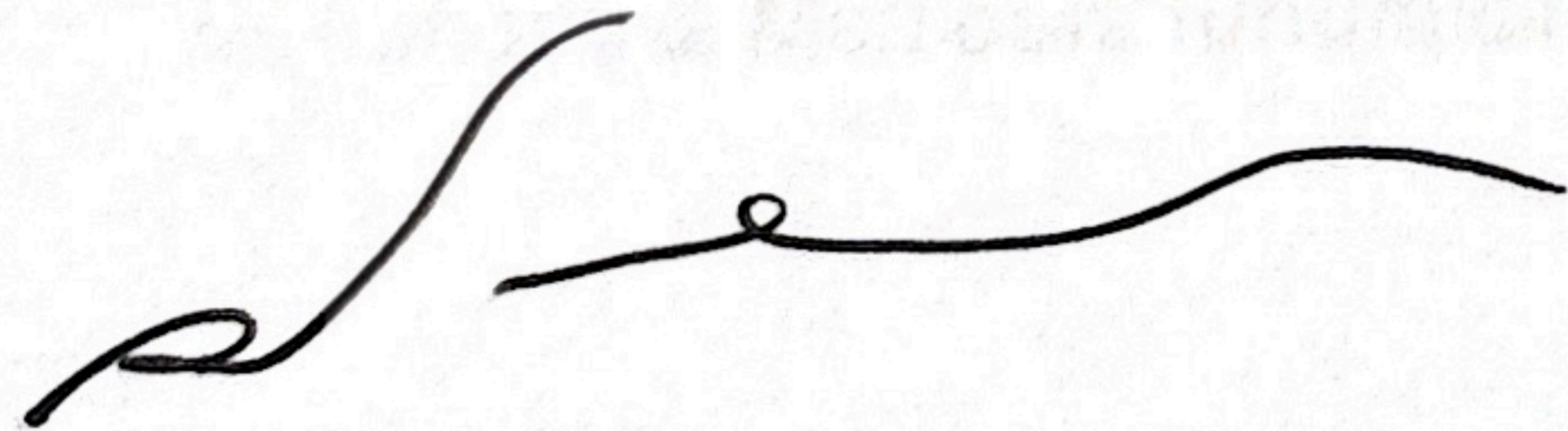
Gloucester Quays Rotary Club

Balance Sheet

Year Ended 30 June 2025

	Notes	2025 £ Unrestricted Funds	2024 £ Unrestricted Funds
Cash at Bank			
Holding Account		22	22
Charity Account	5	48,637	41,790
Prepayments & Accrued Income	6	4,373	6,397
Creditors & Accruals	7	(12,170)	(6,432)
Total assets		<u>40,862</u>	<u>41,777</u>
Represented by:			
Retained Charitable Funds			
Brought Forward		41,777	35,822
Excess of Income over Expenditure for Year		(915)	5,955
Carried forward		<u>40,862</u>	<u>41,777</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2026 and were signed on its behalf by:



Peter Evans Treasurer

Rotary Club of Gloucester Quays

Financial Statements

Year Ended 30 June 2025

Notes to the Financial Statements

1 Accounting Policies

a) Basis of preparation

These financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards, the Charities Act 2011 and the Charities SORP (FRS102).

The accruals basis of accounting is used for income and expenditure.

b) Incoming resources

Income is recognised in the period in which the receipt is probable.

Grants are recognised when awarded unless there are conditions to be met before payment can be made.

c) Donated services and facilities

Donated services and facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and the amount measurable. They are valued by the trustees at the amount the charity would have been willing to pay for services or facilities on the open market.

d) Interest receivable

Interest on funds held on deposit is included when receivable by the charity.

e) Fund accounting

Unrestricted funds are available to further any of the purposes of charity. Restricted funds are donated for a particular area of the charity work or specific projects undertaken.

2 Fund Raising Events and Activities

Income

	2025	2024
	£	£
Gloucester 10k income	29,547	28,683
100 Club Income	4,143	3,732
Comedy night income	10,580	10,009
Santa's Sleigh	664	617
Beer festival income	20,188	21,222
District Grant	750	-
Donations & Members fundraising	364	240
	<u>66,236</u>	<u>64,503</u>

3 Fund Raising Events and Activities

Expenses

	2025	2024
	£	£
Gloucester 10k costs	14,597	10,882
100 Club prizes/costs	820	720
Comedy night costs	1,270	1,410
Beer festival costs	8,842	8,400
Sundry activity costs	1,247	216
	<u>26,776</u>	<u>21,628</u>

Rotary Club of Gloucester Quays
Financial Statements
Year Ended 30 June 2025

Notes to the Financial Statements

4	Donations to Organisations	2025 £	2024 £
	Community awards	5,000	3,000
	Kids Out	-	716
	Mercy Ships	-	3,000
	Shelterbox	175	-
	Emily's Gift	-	1,000
	The Music Works	-	-
	James Hopkins Trust	-	15,000
	SARA	-	3,000
	Dementia UK	-	3,000
	Glos & District Vol. Samaritans	-	3,000
	Hollie Gazzard Trust	10,000	-
	Teens in Crisis	10,000	-
	The Chamwell Centre	3,000	-
	Supporting Nepal	500	-
	Young Gloucestershire	1,500	-
	Jasmine Harrison sailing	100	-
	Glos City Safe	-	1,870
	Rotary Foundation	1,000	1,000
	Sunflower suicide	9,100	900
	Passion First Aid	-	684
	Glos Feed the Hungry	-	500
	Strike a Light	-	250
		<u>40,375</u>	<u>36,920</u>

5 Charity Account

Movements through the charitable funds were reconciled as follows:

	2025 Opening bfwd £	Takings £	Charity Donations £	Event Costs £	Accruals & Prepayments £	2025 Closing cfwd £
Holding bank account	22	-	-	-	-	22
Charity bank account	41,790	70,257	(40,375)	(23,035)	-	48,637
Accruals / prepayments	(35)	-	-	-	(7,762)	(7,797)
	<u>41,777</u>	<u>70,257</u>	<u>(40,375)</u>	<u>(23,035)</u>	<u>(7,762)</u>	<u>40,862</u>

**Rotary Club of Gloucester Quays
Financial Statements
Year Ended 30 June 2025**

Notes to the Financial Statements

6 Prepaid Costs & Accrued Income

	2025	2024
Beer Festival costs paid in advance - marquee	275	461
Gloucester 10k charitable income receivable	4,098	5,936
	<u>4,373</u>	<u>6,397</u>

Funds raised from June 2024 Gloucester 10k were received into the charity bank in Autumn 2024

7 Accruals & Deferred Income

	2025	2024
Costs paid after date		
Kids out coach hire	139	426
Gloucester 10k	9,198	5,356
Income received for 2025 events		
Beer festival sponsorship	2,833	650
	<u>12,170</u>	<u>6,432</u>

8 Trustees' Remuneration and Benefits

There were no trustee's remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.