

WESSEX ROTARY CIO
ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

WESSEX ROTARY CIO

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WESSEX ROTARY CIO

CIO INFORMATION

Trustees	D Dunford -	District Governor	retired 30/06/2025
	R Burnett -	District Governor	appointed 01/07/2025
	R Burnett -	District Governor Elect	retired 30/06/2025
	S Parsons -	District Governor Elect	appointed 01/07/2025
	K Flynn -	District Governor Nominee	appointed 01/07/2025
	R Gonard -	District Secretary	appointed 01/07/2023
	V Evered -	District Treasurer	appointed 02/11/2023
Registered number	1183094		
Registered Office	148 Northmoor Way Wareham Dorset BH20 4EU United Kingdom		
Other names	Wessex Rotary Charitable Incorporated Organisation		
Registration	24 th April 2019		
Bankers	Barclays Bank Plc Bournemouth Town 2 Leicester Leicestershire LE87 2BB United Kingdom		
Gift Aid	Not recognised by HMRC for Gift Aid		
Independent Examiner	S Ellingham (FCA) Fawcetts Chartered Accountants Windover House 26 St Ann Street Salisbury Wiltshire SP1 2DR United Kingdom		

WESSEX ROTARY CIO

TRUSTEES' REPORT

The Trustees present their annual report and the financial statements of Wessex Rotary CIO ("CIO") for the year ended 30th June 2025.

GOVERNING DOCUMENT

CIO was registered on 24th April 2019 by Rotary International District 1110. The objects of the CIO are: for the public benefit in Wessex, any other part of the United Kingdom or elsewhere in the world, to relieve the poor and needy and to further such other purposes which are exclusively charitable under the laws of England and Wales as the trustees shall think fit, in particular but not exclusively by working with the members of the Rotary Clubs in the Rotary International District 1110 ("District") through conferences and similar.

STATEMENT OF PUBLIC BENEFIT

The objects of the CIO are contained in the Governing Document above. The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities and setting the policies for the year. The Trustees consider that the declared objectives above include the specific activities in:

- a) Overseas aid, disaster and famine relief;
- b) General charitable giving to charities and voluntary bodies; and
- c) Help and benefit to children and young people.

ROTARY IN GENERAL

The Rotary International District 1110 is composed of approximately 1,500 Rotarians in 61 Clubs and is one of 25 Districts within Great Britain and Ireland. Throughout the world there are about 1.2 million Rotarians in 35,000 Clubs in over 200 countries and geographic areas. As signified by the motto "Service Above Self" Rotary's main objective is service in the communities throughout the world.

FINANCIAL RESULTS AND ACTIVITIES

CIO does not have any trading subsidiaries. CIO helps individuals and organisations by making grants, provide other finance/service/advice/information.

The work of the CIO is organised through a number of committees of Rotarians who recommend to the CIO Executive their proposed projects and funding for consideration. Such adopted proposals are put forward to the members of the CIO for agreement. Usually the committee organising a fundraising activity recommends the use of the funds to be raised, and so the CIO funds notionally distributed to the fundraising committees (Community, Youth, international, Foundation and Grants). The CIO's funds are similarly named and organised. Central Fund holds the remaining unallocated funds.

District Grants are funded by the Rotary Foundation and are passed on to District Clubs to support their charitable activities. Applications are made to the committee for approval and distribution. The Grants distributed were £24,302 (2024: £18,754).

Analysis of movements for the year ended 30 June 2025 in Restricted and Unrestricted Funds is shown on the pages 9 and 10.

WESSEX ROTARY CIO

TRUSTEES' REPORT

Gross income for the year was £83,487 (2024 - £108,343). £91,903 (2024 - £134,483) was paid out for good causes.

During the year the charity undertook the following main projects:-

1) In October and November the "Rotary Shoe Box Appeal" collected 20,462 (2024 – 18,779) shoe boxes filled with toys and presents plus 8 cartons of hand-knitted woollen items (2 with each shipment) and sent them to the following countries:

	2024/2025	2023/2024
Montenegro	6,080	6,165
Albania	-	-
Philippines	-	-
Romania	4,009	5,659
Moldova	4,109	6,165
Ukraine	6,264	97
Poland	-	693
	<u>20,462</u>	<u>18,779</u>

Shipments for the Ukraine were sent to Poland where local Rotary clubs helped moved them to Rotary clubs in the Ukraine for distribution.

Total monies collected from clubs across the District for 2024-25 Shoebox campaign: £38,675.

The surplus for the year amounted to £8,501 (2023 – £3,158); The trustees continue to aim to hold a minimum of £5,000 in reserves at all times in order to fund further Shoebox costs in the future.

2) The Rotary "Kids Out" scheme is a national Rotary event taking mentally and physically disabled children, together with children with behavioural difficulties, to Farmer Palmer's or Marwell Zoo.

3) The management of Paulton's Park agreed to donate £5,000 per year until 2021 for the CIO to distribute as it wishes but with the request that this should be directed where possible to disadvantaged children. £2,640 was donated to Rotary Kids Out and there was at the end of the previous year a balance of £10,313 to carry forward. Funding due from the Kids Out Charity circa £6k per year has now not been forthcoming for the last 2 years despite assurances from the charity that they would make funds available. This has led to a severe shortfall in income for this year and a resultant deficit of £2,656. As a result of the lack of funding coming from external bodies that has helped subsidise this event in the past, the Trustees decided to approach the provision of this support in a more localised way going forward to reduce costs but as the same time increase the opportunity to more deserving young people.

4) Young Carers involves activity weekends away for young people supporting their families at home.

5) Various youth activities are supported by the CIO directly through a youth contribution from each of the clubs throughout District 1110. These funds are used a range of District-led Youth Activities including Rotary Young Leaders Awards (RYLA).

6) District Grants are funded by the Rotary Foundation, and are passed on to Clubs to support their charitable activities. Applications are made to a committee, which considers and approves the distribution. £24,302 was distributed in this way.

7) The Wessex CIO through the International Committee has helped support humanitarian work in the Ukraine. Funds raised resulted in £3,950 being donated for medical equipment and to aid refugees. Part of these funds came from donations from all over RGB&I with Rotary District 1110 acting as the focal point for donations.

TRUSTEES' REPORT

RESERVES POLICY

The Trustees continue to review the reserves policy annually. It remains the intention of the trustees, over time, to set aside sufficient free reserves so as to be able to meet and/or smooth out any unexpected spikes in charitable expenditure or income, so providing a cushion against unforeseen contingencies. However, this is subject to any particular requirements to allocate funds to specific projects.

INVESTMENT POWERS

Under the Constitution the CIO has the power to make any investments that the Trustees see fit.

RISK MANAGEMENT

The major risks to which CIO is exposed, as identified by the Trustees, have been reviewed and controls put in place to mitigate these risks.

GOING CONCERN

The Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the Trustees continue to adopt the going concern basis in preparing their annual report and financial statements.

TRUSTEES AND THEIR INTERESTS

The Trustees of the CIO and any changes during the year up to the date that these financial statements were signed are stated on page 1.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are required to prepare the financial statements for each financial period in accordance with generally accepted accounting principles, the governing document and the Statement of Recommended Practice, Accounting and Reporting by Charities and the regulations made under the Charities Act 2011 and 2022.

The financial statements of the CIO are required to give a true and fair view of the state of affairs of the CIO. In preparing these financial statements, the Trustees should:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and 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 CIO will continue in business.

The Trustees are responsible for keeping accounting records which are sufficient to show and explain its transactions and are such as to disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements prepared by the CIO comply with the requirements of the Law. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Authorised for issue by the Board of Trustees on
and signed on behalf of the Board of Trustees

R Burnett Chairman
District Governor

Dated:

WESSEX ROTARY CIO INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH JUNE 2025

RESPONSIBILITIES AND BASIS OF THE REPORT

As the Trustees of the CIO you are responsible for the preparation of financial statements in accordance with the requirements of the Charities Act 2011 (the "act") and 2022 .

I report to the CIO Trustees on my examination of the annual report and the financial statements of Wessex Rotary CIO for the year ended 30th June 2025 carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable Directors given by the Charity Commission under Section 145(5) (B) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can confirm that no material matters have come to my attention in

- 1) accounting records were not kept in respect of the CIO as required by Section 130 of Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

S Ellingham (FCA)
Fawcetts Chartered Accountants
Windover House
26 St Ann Street
Salisbury
Wiltshire SP1 2DR
United Kingdom

Dated:

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025

Categories by activity	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
INCOME						
Donations and legacies			81,083	-	81,083	107,599
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Investments		554	-	-	554	744
Other		1,850	-	-	1,850	-
		2,404	81,083	0	83,487	108,343
EXPENDITURE						
Raising funds		-	-	-	-	-
Charitable activities		-4,895	-87,008	0	-91,903	-134,483
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
		-4,895	-87,008	0	-91,903	-134,483
Net income/(expenditure) before tax		-2,491	-5,925	0	-8,416	-26,140
Tax payable		-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)		-2,491	-5,925	0	-8,416	-26,140
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		-2,491	-5,925	0	-8,416	-26,140
Extraordinary items		-	-	-	-	-
Transfers between funds		-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
NET MOVEMENT IN FUNDS		-2,491	-5,925	0	-8,416	-26,140
RECONCILIATION OF FUNDS						
Total funds brought forward		9,551	47,482	0	57,033	83,173
Total funds carried forward	3	7,060	41,557	0	48,617	57,033

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
FIXED ASSETS						
Intangible assets		-	-	-	-	-
Tangible assets		-	-	-	-	-
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
		-	-	-	-	-
CURRENT ASSETS						
Stocks		-	-	-	-	-
Debtors		-	159	-	159	400
Cash at bank and in hand		7,060	41,694	-	48,754	57,033
Total current assets		7,060	41,853	-	48,913	57,433
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR						
Other creditors			-296	-	-296	400
Net current assets/(liabilities)		-	-296	-	-296	400
Total assets less current liabilities		7,060	41,557	-	48,617	57,033
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR						
Provisions for liabilities		-	-	-	-	-
Total net assets/(liabilities)		7,060	41,557	-	48,617	57,033
FUNDS OF THE CHARITY						
Endowment funds		-	-	-	-	-
Restricted income funds		-	41,557	-	41,557	47,482
Unrestricted funds		7,060	-	-	7,060	9,551
Revaluation reserve		-	-	-	-	-
Fair value reserve		-	-	-	-	-
Total funds		7,060	41,557	-	48,617	57,033

Approved by Trustees and signed on their behalf by:

R Burnett, District Governor

Date

V. Evered

10/11/2025

Mrs V Evered, District Treasurer

Date

**WESSEX ROTARY CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. Accounting policies

Accounting convention

These financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2020) and applicable UK Accounting standards.

The financial statements have been prepared under the historic cost convention.

2.2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently during the year presented in these financial statements.

Donations

Donations are recognised in the accounts for when they are received. Donations received for the general purposes of the charity are included as Unrestricted Funds; donations for activities restricted by the wishes of the donor/s are taken to Restricted Funds.

Legacies

Legacies are recognised once the charity has entitlement to the income and it is certain the income will be received.

Volunteers

The value of services provided by volunteers is not incorporated into these accounts.

Shoeboxes

To follow the guidance given by the Charity Commission the Trustees feel it is appropriate to place a value on the contents of the Shoeboxes donated. The Trustees have agreed the average value of £15 per Shoebox. The Trustees will review the average value of the Shoeboxes each year.

Resources expended

Resources expended are accounted for on an accruals basis and include irrecoverable VAT.

WESSEX ROTARY CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 3. Analysis of Funds Movements

For the year ended 30.06.2025			<u>Opening</u>	<u>Income</u>	<u>Costs</u>	<u>Donations</u>	<u>Other</u>	<u>Closing</u>
			£	£	£	£	£	£
Community	Kids Out	*	10,314	2,640	(15,610)		2,656	
	Young Carers	*	477	1,200	(269)			1,407
Youth	Young Musicians	*			(587)		587	
	Young Chef	*			(2,790)		2,790	
	Youth Speaks	*			(73)		73	
	Young Writer	*						
	Young Photographer	*						
	RYLA Course	*	2,909		(1,463)			1,446
	RYLA Contingency	*						
	Junior Technology	*						
	Youth Levy	*	2,811	4,494	(3,698)		(3,449)	158
International	Shoeboxes	*	3,159	38,675	(33,333)			8,501
	Children in Ukraine	*	3,960					3,960
	Ukraine	*	1	4,250	(3,950)			301
	Turkey/Syria	*						
	Task Shelter	*	4,138					4,138
	Task Friend	*	6,790					6,790
	Task Camp	*	5,456					5,456
	Morocco/Libya	*	131					131
	Moschun Village	*						
	Disaster Fund	*	39	5,316				5,355
	Friendship Boxes	*	835	1,050	(400)			1,485
Foundation	Polio	*	60	2,275	(2,275)		(60)	
	RIBI Grants	*	6,403	20,328	(24,302)			2,429
	Holiehoodie	*		855	(846)		(9)	
Total Restricted Funds			47,482	81,083	(89,595)		2,587	41,557
Central Fund			9,551	2,404	(958)	(1,350)	(2,587)	7,060
Reserves								
Total Unrestricted Funds			9,551	2,404	(958)	(1,350)	(2,587)	7,060
Total Funds			57,033	83,487	(90,553)	(1,350)		48,617

Represented By:

Current Account	11,157	75,722	(73,607)	(950)		12,322
Savings Account	45,878	554	(10,000)			36,432
TorFX Account		7,050	(6,650)	(400)		
Transfers						
Total Cash in Bank	57,035	83,326	(90,257)	(1,350)		48,754
Debtors	398	(239)				159
Creditors	(400)	400	(296)			(296)
	57,033	83,487	(90,553)	(1,350)		48,617

* - Restricted

WESSEX ROTARY CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 3. Analysis of Funds Movements (continued)

For the year ended 30.06.2024

			<u>Opening</u>	<u>Income</u>	<u>Costs</u>	<u>Donations</u>	<u>Other</u>	<u>Closing</u>
			£	£	£	£	£	£
Community	Kids Out	*	9,500	11,200	(19,571)		9,184	10,314
	Paulton's Park	*	9,184				(9,184)	
	Other Grants	*						
	Young Carers	*	(394)	3,400	(2,529)			477
Youth	Young Musicians	*	(1,477)		(931)		2,408	
	Young Chef	*	(2,350)		(1,496)		3,846	
	Youth Speaks	*	(781)		(746)		1,527	
	Young Writer	*	(46)				46	
	Young Photographer	*	8		(70)		62	
	RYLA Course	*	2,915				(6)	2,909
	RYLA Contingency	*						
	Junior Technology	*			(42)		42	
	Youth Levy		5,136	4,770	(1,924)		(7,982)	
	Youth Levy		3,966		(709)		(446)	2,811
International	Shoeboxes	*	(915)	36,167	(32,597)		504	3,159
	Children in Ukraine	*		10,960		(7,000)		3,960
	Ukraine	*			(5,535)		5,536	1
	Turkey/Syria	*				(5,830)	5,830	
	Task Shelter	*					4,138	4,138
	Task Friend	*		662			6,128	6,790
	Task Camp	*		200			5,256	5,456
	Morocco/Libya	*		131				131
	Moschun Village	*		5,000		(18,041)	13,041	
	Disaster Fund	*	42,491	8,397	(10,920)		(39,928)	39
	Friendship Boxes	*		835				835
Foundation	Polio	*	1,175	3,150	(415)	(3,850)		60
	RI Grants	*	5,553	22,728	(331)	(21,547)		6,403
Total Restricted Funds			73,966	107,599	(66,895)	(67,189)		47,482
Central Fund			9,207	744		(399)		9,551
Reserves								
Total Unrestricted Funds			9,207	744		(399)		9,551
Total Funds			83,173	108,343	(66,895)	(67,588)		57,033

Represented By:

Current Account	62,623		(51,467)	11,157
Savings Account	20,135		25,744	45,878
TorFX Account				
Transfers		13,041	(13,041)	
Total Cash in Bank	82,758	13,041	(38,764)	57,035
Debtors			398	398
Inventory	415		(415)	
Creditors			(400)	(400)
	83,173	13,041	(39,181)	57,033

* - Restricted