

WESTBOURNE ROTARY CLUB TRUST FUND CIO

England & Wales · Charity number 1197774

Details

Other names	WESTBOURNE ROTARY CLUB, WESTBOURNE ROTARY CLUB CIO, ROTARY CLUB OF WESTBOURNE
Status	Registered
Legal form	CIO
Registered	2022-02-03
Register	View on the Charity Commission register

Contact

Address	282 Malmesbury Park Road Bournemouth 282 Malmesbury Park Road BH8 8PR
Phone	01202315749
Email	info@westbournerotary.org.uk
Website	https://www.westbournerotary.org.uk/

Activities

Objects: THE OBJECTS OF THE CIO ARE: THE RELIEF OF THE POOR AND NEEDY IN THE BOURNEMOUTH BCP AREA ANY OTHER PART OF THE UNITED KINGDOM OR ELSEWHERE IN THE WORLD, OR SUCH OTHER CHARITABLE PURPOSE AS THE MEMBERS OF THE CIO SHALL IN DULY CONSTITUTED MEETING DIRECT.

Activities: At Westbourne Rotary Club Trust Fund CIO, working as Rotary Club of Westbourne, we take our community and international service seriously, striving to give back to the area in which we work and live and also being mindful of the internationality of Rotary and our international communities too.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Sri Lanka
- The Gambia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£45,551	£62,944	-	-
2024-06-30	£145,894	£78,545	-	-
2023-06-30	£31,970	£57,265	-	-

Trustees

Name	Role	Appointed
Beverley Ann Keane		2026-01-01
Gordon Francis Lewis		2025-01-30
Laurence Keane		2025-07-01
Pauline Bonanni		2022-02-02
SUSAN BURNETT		2022-02-02

WESTBOURNE ROTARY CLUB TRUST FUND CIO

England & Wales - Charity number 1197774

Accounts

**WESTBOURNE ROTARY CLUB TRUST FUND CIO
REPORT AND ACCOUNTS
YEAR ENDED 30 JUNE 2025**

Registered Charity Number 1197774

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/25The principal operating address, telephone number, email and web addresses of the charity are: -

282 Malmesbury Park Road

Bournemouth, Dorset

BH8 8PR

01202 315749

info@westbournerotary.co.uk

westbournerotary.co.uk

The trustees who formed the 'Club Council' during the year were: -

Chris Kaye	President	Resigned 30 June 2025
Gordon Lewis	President	Appointed 1 July 2025
Lawrence Keane	President elect	Appointed 1 July 2025
Pauline Bonanni	Treasurer	Reappointed 1 July 2024
Susan Burnett	Secretary	Reappointed 1 July 2024
Lynne Abad	Trustee	Reappointed 1 July 2024

The following persons served as trustees during the period ending 30 June 2024

In addition to the above, Gregory Singleton was appointed reappointed on 1st July 2024 but sadly passed away in May 2025. Leon Warner was appointed as President-elect on 12 November 2024 and resigned his position on 22nd January 2025.

All the trustees are also members of the charity

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The relief of the poor and needy in the BCP area and any other part of the United Kingdom or elsewhere in the world, or such other charitable purpose as the members of the CIO shall in a duly constituted meeting direct.

The main activities undertaken in relation to those purposes during the period – *this will be expanded on in a further section*

- **Addressing food insecurities**
- **Addressing poverty and disadvantage**
- **Addressing loneliness and isolation**
- **Promoting Integration**
- **Promoting Education**
- **Undertaking Environmental projects**
- **Responding to Worldwide Natural Disasters and Impact of War**
- **Addressing Health concerns**

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/25

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The charity has donated its funds and volunteer time to supporting charities and community groups locally, nationally and internationally as well as proactively developing projects that benefit the community.

Grant making – Decisions about such donations are made by the trustees at their regular meetings (usually bi-monthly and called Club Council). Donations are favoured towards activities that fall within themes set out by Rotary International but other good causes may also be supported. Research is carried out regarding such groups and organisations applying for support in order to avoid any fraudulent applications and to undertake risk assessments for these prior to any decision being made

The trustees have a regard to the Charity Commission's guidance on public benefit in managing activities of the charity

Addressing food insecurities-in a typical week during the period of this report we have provided 20 ready prepared meals for families in need that are stored in freezers. In addition, we have provided for two local primary schools. We receive a large amount of surplus food from our business partner Harvest Fine Foods and others. We use these ingredients in these meals, also donating to other voluntary food providers, charities and needy individuals and families. An example of this being we have provided 8 families from Afghanistan, who have been settled in the local area with a welcome food parcel, this has benefited 48 adults and children. We have also provided food items to Asylum Seekers in the local area to supplement their diet.

Addressing poverty and disadvantage - The President's charity in the year ending 30th June 24 was Helpful Hounds. This is an organisation which gives assistance dogs to individuals who have specific needs.

Addressing loneliness and isolation – We run 2 lunch clubs per month in the local area benefitting approximately 50 people most of whom are older people but also adults with some additional learning needs. We have been able to undertake this by utilising our Hub Kitchen at St Andrews Church in Boscombe.

Promoting Integration – Advice provided to Unity in Vision regarding Capacity Building in the county of Dorset. We work in partnership with Unity in Vision alongside the Church of Jesus Christ of Latter-Day Saints regarding to provision, in the local area, of a Monthly International Lunch and provide some funding for a Monthly Lunch/ Activity within the Youth Integration Project. This is to encourage the integration and socialisation of young asylum seekers placed in the local area alongside young people of the church. We have provided donated bicycles to adult males in 4 Afghan families to assist them in gaining employment.

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/25

Promoting Education- Through our Reach High Fund we have provided grants to a number of young people from low-income households or care leavers to access Further and Higher Education. We have provided funding and volunteers to assist with educational trips for children accessing a local primary school. We funded the cost of public transport for 6 weeks for 1 young person from an Asylum-Seeking family to enable them to attend mainstream Education prior to the decision being made by Local Authority to fund this.

Our Reach High Fund shows a substantial amount still unspent. This has been earmarked for care leavers education – leaving enough for each to complete their university course over the next three years,

We continue to support via funding 10 children per year in The Gambia to access secondary education.

Support was provided to a school in Sri Lanka

We are also funding the University education of a student in the Philippines, through our association with the charity, Purple Community Fund.

Undertaking environmental projects- continuing work in the local community doing litter picks, tending to the two roundabouts where we have been allowed to put a boat with floral displays and along with others maintaining Skerryvore, the site of the former home of Robert Louis Stevenson, that was destroyed by a bomb during second world war. We carry out regular inspections around the Westcliffe area and report hazards to BCP Council. We renovated and painted a children's play park in Westbourne and a Victorian water fountain at Alum Chine beach.

Responding to Worldwide Natural Disaster and impact of war- Food staples that we are unable to donate locally are given to Aid convoys to Syria, Yemen, Pakistan, Turkey and Gaza.

Addressing Health concerns-

We continue to raise funds for Rotary International Project Polio Plus which seek to eliminate Polio worldwide.

We have organised an annual county sponsored bike ride in aid of Cancer Research. This is our largest single event.

We have provided funds for Heartbeat House in Southampton, a provision that enables families to stay close to the hospital when their children are in patients.

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/25

Fundraising events within year up to 30 June 2025

In addition to the bike ride referred to above the following events have been undertaken to raise income for general charitable funds or for specific causes: -

- Santa Sleigh and Grotto
- Wine Tasting evening
- BBQs for local Sheltered Work Opportunities Project
- Food stall for local Primary School fete
- Race Night

This is not an exhaustive list.

For 2025 - 2026, the Rotary Club of Westbourne CIO will continue to address its key areas of interest at both local, national and international level as outlined in our report below. With specific regard to health, poverty and disadvantage, and loneliness and isolation we are this year supporting two specific charities; Dorset Cancer Care Foundation and Green Island Holiday Trust, which provides holidays for local people with disabilities. We are running the Dorset Bike Ride, a county-wide event in aid of Cancer Research UK, and raising funds through our Christmas "Santa's Sleigh" street collections and our static 'Christmas Grotto'. We are providing financial support to carers and young people to encourage their aspirations and further education. We will continue operating our food hub to provide home cooked meals for those socially isolated and in poverty, as well as supplying local food hubs, and fostering entrepreneurship in the wider food and hospitality sector. We shall continue to support a student at University in the Philippines, by paying her fees, which is under the umbrella of the Purple Community Fund for education.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

We have continued to work with our partners Unity in Vision and LDS Church which has assisted numerous individuals and families in the county.

The Reach High fund has enabled a number of young people to achieve academic success, thus relieving them of their initial financial barriers.

The degree to which the achievements and performance during the period have benefited wider society

The social enterprise has continued and enabled a number of women to develop their skills in the kitchen whilst improving their English skills. One of the original beneficiaries of this concept has now launched her own catering enterprise, which has catered for an increasing number of events and enabled her in turn to provide some employment opportunities for other. In turn she has also provided some training to volunteers.

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/25

We have provided £1,000 to Lend with Care which provides micro loans to individuals in several countries.

Structure, Governance and the management of the charity.

The methods used to recruit and appoint new charity trustees

Trustees are elected by members of Rotary Club of Westbourne at the Annual General Meeting. Trustees usually meet bi-monthly at a meeting called 'Club Council'. Any members may attend this meeting and participate in the discussions but only Trustees are allowed to vote on the matters discussed.

Financial review

The charity's financial position at the end of the period ending 30 June 2025

Financial review of the position at the reporting date, 30 June 2025 are fully detailed in accounts

Financial review of the position at the reporting date, 30 June 2025

The trustees consider the financial performance by the charity during the period to have been satisfactory. The charity continues as a going concern.

Policies on reserves

The trustees generally favour distributing funds raised as soon as possible, however plan to keep £3,000 on unrestricted reserves held in cash over and above any designated funds, in order to enable a response to any urgent disaster appeals and to ensure positive cash flow can be maintained.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risk Management

With our reserves policy and the fact that we have no contractual commitments, our financial risk is minimal. We appreciate that our funds within HSBC exceed the amount that is covered by the Financial Services Compensation Scheme (FSCS) of £85,000 but our view is that HSBC is extremely sound and the investments are short term. In respect of management succession, there is always a President Elect and the Treasurer has an assistant who can cover in the event that the former cannot carry out her duties. Indeed, with the current treasurer and assistant treasurer planning on retiring on 30 June 2026, new incumbents have already been identified and have agreed to take on the roles

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Details of the Independent Examiner

Richard Browning FCA
17A Kings Avenue
Poole
Dorset BH14 9QG

Signed by:

P. Bonanni

Date:

04.11.2025

Pauline Bonanni

WESTBOURNE ROTARY CLUB TRUST FUND CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the Westbourne Rotary Club Trust Fund CIO financial statements for the year ended 30 June 2025.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section (5) (b) of the ACT.

Independent examiner's statement

From the records and information supplied to me, I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act or
2. The accounts do not accord with those records,
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware, and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

Richard Browning



17A Kings Avenue

Poole

Dorset BH14 9QG

Dated 4 November.....2025

WESTBOURNE ROTARY CLUB TRUST FUND CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 30 JUNE 2025

		<u>Unrestricted Funds 2025</u>	<u>Designated Funds 2025</u>	<u>Restricted Funds 2025</u>	<u>Total Funds</u>	<u>Total 30 June 2024</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and Endowments						
Donations and Legacies		11,165		21,452	32,527	22,654
Grants						107,532
Other trading Activities			7,762		7,762	13172
Interest		1,264	3,998		5,262	2,536
Total Income		12,429	11,760	21,452	45,551	145,894
Expenditure on:						
Raising funds			9,611		9,611	17,431
Charitable Activities	8	14,584		38,749	53,333	54,513
Total Expenditure		14,584	9,611	38,749	62,944	71,944
Net Income/(Deficit)		(2,155)	2,149	(17,297)	(17,393)	73,950
Transfers between funds	7	(10,729)	1,716	9,013	0	
Transfers in	7					2,595
Net Income/(Deficit) after transfers		(12,884)	3,865	(8,374)	(17,393)	76,545
Reconciliation of Funds						
Total Funds brought forward		26,724	1,999	133,320	162,043	85,498
Total Funds carried forward		13,840	5,864	124,946	144,650	162,043

WESTBOURNE ROTARY CLUB TRUST FUND CIO

BALANCE SHEET AS AT 30 JUNE 2025

					Total Funds At 30 June 2024
		£	£	£	£
	Note				
Fixed Assets	4				
Tangible Fixed Assets				3,043	5,938
Current Assets					
Stocks	5		1,951		2,769
Short Term Deposits	6				
Short term Deposits			135,000		150,049
Cash at Bank			4,656		3,287
Total Current Assets			141,607		156,105
Net Current Assets				141,607	156,105
Total Net Assets of Charity				144,650	162,043
Funded By:					
Restricted Funds					
Restricted Revenue Funds			124,946		133,320
Designated Funds					
Designated Revenue Funds			5,864		1,999
Unrestricted Funds					
Unrestricted Revenue funds			13,840		26,724
Total Funds	7			144,650	162,043

Notes at pages 11 to 16 form part of these accounts

Approved by members on

Signed by: 

Treasurer, Pauline Bonanni

WESTBOURNE ROTARY CLUB TRUST FUND CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. TRUSTEE'S RESPONSIBILITIES

The trustees acknowledge their various accounting responsibilities, in particular the requirements to maintain proper and accurate accounting records and the need to safeguard assets and take reasonable steps for the prevention and detection of fraud and other regularities. In addition, the Trustees also acknowledge their responsibilities for the Financial Statements which have been prepared from the accounting records.

The Financial Statements are required to give a true and fair view. To achieve this, the Trustees have chosen accounting policies suitable to the business, applied them consistently and made judgements on estimates that they consider prudent and reasonable. They have applied the going concern basis of accounting, which they consider appropriate

2. ACCOUNTING POLICIES

Accounting Convention

The Financial Statements have been prepared on a receipts and payments basis and under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standards, as applicable in the UK and the Republic of Ireland (FRS 102)

Income

Income is recorded when received.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Expenditure

Expenditure is recorded when paid.

Direct costs that are specifically related to an activity are allocated to that activity/fund.

Shared direct costs and support costs are apportioned between activities/fund.

Any commitment is noted in these accounts as such

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less any residual value of each asset over its expected useful life:

All tangible fixed assets are depreciated over 4 years.

Stocks

Stock is valued at cost or net realisable value.

Cash

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

WESTBOURNE ROTARY CLUB TRUST FUND CIO

The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity

Policy on reserves

The trustees generally favour donating funds raised as soon as possible, however the charity plans to keep

£3,000 on unrestricted reserves held in cash over and above any designated funds, in order to be able to respond to urgent disaster appeals and to ensure positive cash flow can be maintained.

3. CHARITABLE STATUS

The charity was registered on 6 September 2005 in the name of Rotary Club of Westbourne (number 1111184) and removed on 26 July 2022. All funds transferred to the Westbourne Rotary Club Trust Fund CIO, incorporated on 1 April 2022 (number 119774)

4. TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Machinery	Motor Vehicles
Cost b/fwd at 30 June 2024		19,912	
Additions during the year			
Disposals (fully depreciated)		(8,955)	
Cost at 30 June 2025		10,957	
Depreciation b/fwd		13,974	
Charge for the year		2,895	
Written off Depreciation		(8,955)	
Depreciation at 30 June 2025		7,914	
Net Book Value		3,043	

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Fixed Assets continued

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

Assets that have been fully depreciated have been written off along with their related depreciation

All assets are used for direct charitable purposes

5. Stocks

Stock b/fwd at 30 June 2024	2,769
Charitable Activity	(818)
Stock c/fwd at 30 June 2025	1,951

6. Short term deposits and cash at bank

Owing to substantial cash balances, the Trustees agreed to invest in interest bearing deposit accounts : At the year end these stood as follows:

Short Term Deposits

	£
HSBC Money Market – 3 month fixed	110,000
HSBC Manage Money	<u>25,000</u>
Short term Deposits 30 June 2025	135,000

Cash at Bank:

	£
HSBC current account	3,965
HSBC Bike Ride	<u>691</u>
Total	4,656

WESTBOURNE ROTARY CLUB TRUST FUND CIO

7. Movement in Funds

	Opening Balance 1 July 2024	Incoming	Outgoing	Transfers	Total Funds at 30 June 2025
Restricted					
St Michael's School		300			300
Greg Singleton	5,267		(847)		4,420
Kid N'VIS	385	28			413
Reach High	130,905		(13,660)	(1,716)	115,439
Food hub Reserve	2,965			593	3,558
Foundation treasure chest	415	646	(870)		191
Greg Singleton Memorial		1,000	(1,000)		0
Dorset Com Fund	593			(593)	0
Bike Ride	519	7,972	(7,866)		625
Other - Restricted	(7,729)	11,416	(14,506)	10,729	
SubTotal	133,320	21,362	(38,749)	9,013	124,946
Designated					
Santa's Grotto					
Santa's Sleigh					
Food Hub	1,999	7,762	(7,611)		2,150
Reach High Bank Interest		3,998	(2,000)	1,716	3,714
Sub Total	1,999	11,760	(9,611)	1,716	5,864
Unrestricted	26,724	12,429	(14,584)	(10,729)	13,840
Total Funds	162,043	45,821	(63,214)	-	144,650

Commitments:

The Charity has committed to fund:

- 1 Veliko Tarnovo Twin Club – children's hospital wing £500
- 2 Gudala Adevasi Hospital Appeal, India – Scanner Appeal £300

WESTBOURNE ROTARY CLUB TRUST FUND CIO

8. Support costs included in Charitable Activities

	Unrestricted	Designated	Restricted	Total
Bank Charges	122		63	185
Depreciation	2,895			2,895
Stock write down/(Increase)	998		(180)	818
Total	4,015		(117)	3,898

9. Income and Expenditure for the year to 30 June 2025

		2024
Income	£	£
Income from Operations	40,289	143,358
Investment Income	5,262	2,536
Gross Income	45,551	145,894
Expenditure		
Charitable expenditure	50,438	48,441
Fundraising costs	9,611	17,431
Depreciation	2,895	6,072
Total Expenditure in period	62,944	71,944
Net income before tax	(17,393)	73,950
Tax on surplus	-	-
Net Income after tax and retained surplus/(deficit) for the period	(17,393)	73,950

WESTBOURNE ROTARY CLUB TRUST FUND CIO

England & Wales - Charity number 1197774

Accounts

WESTBOURNE ROTARY CLUB TRUST FUND CIO
REPORT AND ACCOUNTS
YEAR ENDED 30 JUNE 2024

Registered Charity Number 1197774

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/24

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282 Malmesbury Park Road

Bournemouth, Dorset

BH8 8PR

01202 315749

info@westbournerotary.co.uk

westbournerotary.co.uk

The trustees who formed the 'Club Council' during the year were: -

Brian Thomas	President	Resigned 30 June 2023
Chris Kaye	President Elect	Reappointed as President 1 st July 2024
Pauline Bonanni	Treasurer	Reappointed 1 July 2024
Susan Burnet	Secretary	Reappointed 1 July 2024
Gregory Singleton	Trustee	Reappointed 1 July 2024
Lynne Abad	Trustee	Reappointed 1 July 2024
David Tilling	Trustee	Resigned 30 June 2024

The following persons served as trustees during the period ending 30 June 2024

In addition to the above, Jon Mason was appointed on 30 June 2024, but resigned on 11 November 2024 and Leon Warner was appointed as President-elect on 12 November 2024.

All the trustees are also members of the charity

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The relief of the poor and needy in the BCP area and any other part of the United Kingdom or elsewhere in the world, or such other charitable purpose as the members of the CIO shall in a duly constituted meeting direct.

The main activities undertaken in relation to those purposes during the period – *this will be expanded on in a further section*

- **Addressing food insecurities**
- **Addressing poverty and disadvantage**
- **Addressing loneliness and isolation**
- **Promoting Integration**
- **Promoting Education**
- **Undertaking Environmental projects**
- **Responding to Worldwide Natural Disasters and Impact of War**
- **Addressing Health concerns**

Westbourne Rotary Club Trust Fund CIO

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The main activities undertaken during the period to further the charity's purpose for the public benefit.

The charity has donated its funds and volunteer time to supporting charities and community groups locally, nationally and internationally as well as proactively developing projects that benefit the community.

Grant making – Decisions about such donations are made by the trustees at their regular meetings (usually bi-monthly and called Club Council). Donations are favoured towards activities that fall within themes set out by Rotary International but other good causes may also be supported. Research is carried out regarding such groups and organisations applying for support in order to avoid any fraudulent applications and to undertake risk assessments for these prior to any decision being made

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Addressing poverty and disadvantage - The President's charity in the year ending 30th June 24 was Helping Hounds. This is an organisation which gives assistance dogs to individuals who have specific needs.

Addressing loneliness and isolation – We run 3 lunch clubs per month in the local area benefitting approximately 75 people most of whom are older people but also adults with some additional learning needs. We are currently providing the catering for a bespoke monthly club for females 55+ from the Ethnically Diverse Community who do not usually access mainstream provision. This is in partnership with Prama Care on a trial basis. We have been able to undertake this by utilising our Hub Kitchen at St Andrews Church in Boscombe.

Promoting Integration – Advice provided to Unity in Vision regarding Capacity Building in the county of Dorset. We work in partnership with Unity in Vision alongside the Church of Jesus Christ of Latter-Day Saints regarding to provision, in the local area, of a Monthly International Lunch and provide some funding for a Monthly Lunch/ Activity within the Youth Integration Project. This is to encourage the integration and socialisation of young asylum seekers placed in the local area alongside young people of the church. We have provided donated bicycles to adult males in 4 Afghan families to assist them in gaining employment.

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We continue to support via funding 10 children per year in The Gambia to access secondary education.

Support was provided to a school in Sri Lanka

We are also funding the University education of a student in the Philippines, through our association with the charity, Purple Community Fund.

Undertaking environmental projects- continuing work in the local community doing litter picks, tending to the two roundabouts where we have been allowed to put a boat with floral displays and along with others maintaining Skerryvore, the site of the former home of Robert Louis Stevenson, that was destroyed by a bomb during second world war. We carry out regular inspections around the Westcliffe area and report hazards to BCP Council.

Responding to Worldwide Natural Disaster and impact of war- Food staples that we are unable to donate locally are given to Aid convoys to Syria, Yemen, Pakistan, Turkey and Gaza.

We also responded to an area of Kenya that was in urgent need of to rebuild after a natural disaster.

Addressing Health concerns-

We continue to raise funds for Rotary International Project Polio Plus which seek to eliminate Polio worldwide.

We have organised an annual county sponsored bike ride in aid of Cancer Research. This is our largest single event.

We have provided funds for Heartbeat House in Southampton, a provision that enables families to stay close to the hospital when their children are in patients.

Fundraising events within year up to 30 June 2024

In addition to the bike ride referred to above the following events have been undertaken to raise income for general charitable funds or for specific causes: -

- Santa Sleigh and Grotto
- Wine Tasting evening
- BBQs for local Sheltered Work Opportunities Project
- Food stall for local Primary School fete

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/24

- Race Night

This is not an exhaustive list.

For 2024-25, the Rotary Club of Westbourne CIO will continue to address its key areas of interest at both local, national and international level as outlined in our report below. With specific regard to poverty and disadvantage, and loneliness and isolation we are this year supporting three specific charities; 'Mosaic', providing bereavement support across Dorset for children and young people experiencing the death of a loved one; through 'Safe and Sound Dorset' who support women who are isolated and at risk of abuse, exploitation or being trafficked; and via 'We are Humans' helping them in their drive to prevent and relieve poverty and homelessness. We are running the Dorset Bike Ride, a county-wide event in aid of Cancer Research UK, and raising funds through our Christmas "Santa's Sleigh" street collections and our static 'Christmas Grotto'. We are providing financial support to carers and young people to encourage their aspirations and further education. We will continue operating our food hub to provide home cooked meals for those socially isolated and in poverty, as well as supplying local food hubs, and fostering entrepreneurship in the wider food and hospitality sector. We shall continue to support a student at University in the Philippines, by paying her fees, which is under the umbrella of the Purple Community Fund for education.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

We have continued to work with our partners Unity in Vision and LDS Church which has assisted numerous individuals and families in the county.

The Reach High fund has enabled a number of young people to achieve academic success, thus relieving them of their initial financial barriers.

The degree to which the achievements and performance during the period have benefited wider society

The social enterprise has continued and enabled a number of women to develop their skills in the kitchen whilst improving their English skills. One of the original beneficiaries of this concept has now launched her own catering enterprise, which has catered for an increasing number of events and enabled her in turn to provide some employment opportunities for other. In turn she has also provided some training to volunteers.

We have provided £1,000 to Lend with Care which provides micro loans to individuals in several countries.

Westbourne Rotary Club Trust Fund CIO

Trustee's Annual Report for the period from year ending 30/06/24

Structure, Governance and the management of the charity.

The methods used to recruit and appoint new charity trustees

Trustees are elected by members of Rotary Club of Westbourne at the Annual General Meeting. Trustees usually meet bi-monthly at a meeting called 'Club Council'. Any members may attend this meeting and participate in the discussions but only Trustees are allowed to vote on the matters discussed.

Financial review

The charity's financial position at the end of the period ending 30 June 2024

Financial review of the position at the reporting date, 30 June 2024 are fully detailed in accounts

Financial review of the position at the reporting date, 30 June 2024

The trustees consider the financial performance by the charity during the period to have been satisfactory. The charity continues as a going concern.

Policies on reserves

The trustees generally favour distributing funds raised as soon as possible, however plan to keep £3,000 on unrestricted reserves held in cash over and above any designated funds, in order to enable a response to any urgent disaster appeals and to ensure positive cash flow can be maintained.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risk Management

With our reserves policy and the fact that we have no contractual commitments, our financial risk is minimal. We appreciate that our funds within HSBC exceed the amount that is covered by the Financial Services Compensation Scheme (FSCS) of £85,000 but our view is that HSBC is extremely sound and the investments are short term. In respect of management succession, there is always a President Elect and the Treasurer has an assistant who can cover in the event that the former cannot carry out her duties.

Details of the Independent Examiner

Richard Browning FCA
17A Kings Avenue
Poole
Dorset BH14 9QG

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Signed by: P. Bonanni Date: 05-12-2024.

Pauline Bonanni

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the Westbourne Rotary Club Trust Fund CIO financial statements for the year ended 30 June 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section (5) (b) of the ACT.

Independent examiner's statement

From the records and information supplied to me, I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act or
2. The accounts do not accord with those records,
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware, and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

Richard Browning

17A Kings Avenue

Poole

Dorset BH14 9QG

R.C. Browning

Dated 05-12.....2024

WESTBOURNE ROTARY CLUB TRUST FUND CIO

WESTBOURNE ROTARY CLUB TRUST FUND CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 30 JUNE 2024

		<u>Unrestricted Funds 2024</u>	<u>Designated Funds 2024</u>	<u>Restricted Funds 2024</u>	<u>Total Funds</u>	<u>Total for 15 Months to 30 June 2023</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and Endowments						
Donations and Legacies		11,968		10,686	22,654	2,448
Grants				107,532	107,532	-
Other trading Activities		150		13,022	13,172	29,522
Interest		423		2,113	2,536	-
Total Income		12,541	-	133,353	145,894	31,970
Expenditure on:						
Raising funds		1,375		16,056	17,431	16,360
Charitable Activities	8	9,308		45,205	54,513	40,905
Total Expenditure		10,683		61,261	71,944	57,265
Net Income/(Deficit)		1,858		72,092	73,950	(25,295)
Transfers between funds	7		1,999	(1,999)		
Transfers in	7			2,595	2,595	
Net Income/(Deficit) after transfers		1,858	1,999	72,688	78,545	(25,295)
Reconciliation of Funds						
Total Funds brought forward		24,866	-	60,632	85,498	110,793
Total Funds carried forward		26,724	1,999	133,320	162,043	85,498


WESTBOURNE ROTARY CLUB TRUST FUND CIO

BALANCE SHEET AS AT 30 JUNE 2024

					<u>Total Funds</u> <u>At 30 June</u> <u>2023</u>
		£	£	£	£
	Note				
Fixed Assets	4				
Tangible Fixed Assets				5,938	11,417
Current Assets					
Stocks	5		2,769		2,826
Short Term Deposits	6				
Short term Deposits			150,049		
Cash at Bank			3,287		71,255
Total Current Assets			156,105		74,081
Net Current Assets				156,105	74,081
Total Net Assets of Charity				162,043	85,498
Funded By:					
Restricted Funds					
Restricted Revenue Funds			133,320		60,632
Designated Funds					
Designated Revenue Funds			1,999		-
Unrestricted Funds					
Unrestricted Revenue funds			26,724		24,866
Total Funds	7			162,043	85,498

Notes at pages 10 to 15 form part of these accounts

Approved by members on 03-12-2024

Signed by: 
Treasurer, Pauline Bonanni

WESTBOURNE ROTARY CLUB TRUST FUND CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1. TRUSTEE'S RESPONSIBILITIES

The trustees acknowledge their various accounting responsibilities, in particular the requirements to maintain proper and accurate accounting records and the need to safeguard assets and take reasonable steps for the prevention and detection of fraud and other regularities. In addition, the Trustees also acknowledge their responsibilities for the Financial Statements which have been prepared from the accounting records.

The Financial Statements are required to give a true and fair view. To achieve this, the Trustees have chosen accounting policies suitable to the business, applied them consistently and made judgements on estimates that they consider prudent and reasonable. They have applied the going concern basis of accounting, which they consider appropriate

2. ACCOUNTING POLICIES

Accounting Convention

The Financial Statements have been prepared on a receipts and payments basis and under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standards, as applicable in the UK and the Republic of Ireland (FRS 102)

Income

Income is recorded when received.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Expenditure

Expenditure is recorded when paid.

Direct costs that are specifically related to an activity are allocated to that activity/fund.

Shared direct costs and support costs are apportioned between activities/fund.

Any commitment is noted in these accounts as such

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less any residual value of each asset over its expected useful life:

All tangible fixed assets are depreciated over 4 years.

Stocks

Stock is valued at cost or net realisable value.

Cash

Cash held by the charity is included in the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

WESTBOURNE ROTARY CLUB TRUST FUND CIO

The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity

Policy on reserves

The trustees generally favour donating funds raised as soon as possible, however the charity plans to keep

£3,000 on unrestricted reserves held in cash over and above any designated funds, in order to be able to respond to urgent disaster appeals and to ensure positive cash flow can be maintained.

3. CHARITABLE STATUS

The charity was registered on 6 September 2005 in the name of Rotary Club of Westbourne (number 1111184) and removed on 26 July 2022. All funds transferred to the Westbourne Rotary Club Trust Fund CIO, incorporated on 1 April 2022 (number 119774)

WESTBOURNE ROTARY CLUB TRUST FUND CIO

4. TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Machinery	Motor Vehicles
Cost b/fwd at 30 June 2023		19,319	
Additions during the year		<u>....593</u>	
Cost at 30 June 2024		19,912	
Depreciation b/fwd		7,902	
Charge for the year		4,978	
Previous under depreciation		<u>1,094</u>	
Depreciation at 30 June 2024		13,974	
Net Book Value		5,938	

Fixed Assets continued

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes

5. Stocks

Stock b/fwd at 30 June 2023	2,826
Charitable Activity	<u>2,954</u>
	5,420
Less write down	<u>2,651</u>
Stock c/fwd at 30 June 2024	2,769

6. Short term deposits and cash at bank

Owing to substantial cash balances, the Trustees agreed to invest in interest bearing deposit accounts : At the year end these stood as follows:

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Short Term Deposits

	£
HSBC Money Market – 3 month fixed	120,000
HSBC Manage Money	30,049
Short term Deposits 30 June 2024	150,049

Cash at Bank:

	£
HSBC current account	2,522
HSBC Bike Ride	765
Total	3,287

7. Movement in Funds

	Opening Balance	Unrestricted	Designated	Restricted	Total Funds at 30 June 2024
Unrestricted	24,866	1,858			26,724
Santa Grotto			-		-
Santa Sleigh			-		-
Food hub			3010	(1011)	1,999
Greg Singleton	5,958			(690)	5,267
Kid N'VIS	327			58	385
Reach High	45,502			85,401	130,904
Food hub Reserve	3,327			(362)	2,965
Foundation treasure chest	137			278	415
Sri Lanken Project	3,750			(3,750)	-
Wessex Heartbeat	500			(500)	-
Dorset Com Fund	-			593	593
Bike Ride				519	519
Other - Restricted				(7,728)	(7,728)
Mags	120			(120)	
Total	85,498	1,858	3010	72,688	162,043

WESTBOURNE ROTARY CLUB TRUST FUND CIO

Commitments:

The Charity has committed to fund:

Heartbeat House £500 in January 2025

3 remaining donations of £500 each to Purple Community Fund for Education Project Philippines

Transfer between Funds

At the year end it was agreed that Santa Grotto, Santa Sleigh and the Food Hub funds should be redesignated from Restricted to Designated to better reflect the use of the funds.

In addition, the Bike Ride fund has been brought into the accounts as a Restricted Fund. The balance brought into the accounts was £2,595.

8. Support costs included in Charitable Activities

	Unrestricted	Designated	Restricted	Total
Bank Charges	171			171
Depreciation	6,072			6,072
Stock write down		2,405		2,405
Total	6,243	2405		8,648

9. Income and Expenditure for the year to 30 June 2024

		2023
Income	£	£
Income from Operations	143,358	31,970
Investment Income	2,536	-
Gross Income	145,894	31,970
Expenditure		
Charitable expenditure	48,441	37,099
Fundraising costs	17,431	16,360
Depreciation	6,072	3,806
Total Expenditure in period	71,944	57,265
Net income before tax	73,950	(25,295)
Tax on surplus	-	-
Net Income after tax and retained surplus/(deficit) for the period	73,950	(25,295)

WESTBOURNE ROTARY CLUB TRUST FUND CIO

England & Wales - Charity number 1197774

Accounts

The Charity Registration Number is :- 1197774

Westbourne Rotary Club Trust Fund CIO

Report and Accounts

30 June 2023

Westbourne Rotary Club Trust Fund CIO

Trustees' Annual Report for the period from 1 April 2022 to 30 June 2023

The Trustees present their Report and Accounts for the period ended 30 June 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Westbourne Rotary Club Trust Fund CIO

The charity is also known by its operating name, Rotary Club of Westbourne

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197774

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Westbourne Rotary Club Trust Fund CIO

Trustees' Annual Report for the period from 1 April 2022 to 30 June 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

282 Malmesbury Park Road
Bournemouth, Dorset
BH8 8PR

The Trustees in office on the date the report was approved were:-

Brian Thomas
Pauline Bonanni
Susan Burnett
Gregory Singleton
Lynne Abad
David Tiling

The following persons served as Trustees during the period ended 30 June 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Objective

The relief of the poor and needy in the Bournemouth BCP area and any other part of the United Kingdom or elsewhere in the world, or such other charitable purpose as the members of the CIO shall in a duly constituted meeting direct.

The main activities undertaken in relation to those purposes during the period.

Addressing food insecurities, continuing to provide food parcels for people on incomes in association with our partners Unity in Vision and The Church of Jesus Christ of Latter-day Saints.

Addressing loneliness and isolation The construction of our hub kitchen based at St Andrews Church in Boscombe was completed.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The charity has donated its funds and volunteer time to supporting charities and community groups locally, nationally and internationally as well as proactively developing projects that benefit the community.

Grant making Decisions about donations are made by the trustees at their regular meetings (usually bi-monthly and called Club Council). Donations are favoured towards activities that fall within themes set out by Rotary International but other good causes may also be supported. Research is carried out on the groups and organisations applying in order to avoid any fraudulent applications and to risk assess the applicants.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Westbourne Rotary Club Trust Fund CIO

Trustees' Annual Report for the period from 1 April 2022 to 30 June 2023

The main achievements and performance of the charity during the period.

Environmental projects, continuing work in the local community doing litter picks, tending to the two roundabouts where we have been allowed to put a boat with floral displays and, along with others, maintaining "Skerryvore" the site of the home of Robert Louis Stevenson that was destroyed by a bomb in the second world war. Carry out a regular inspection around the Westcliffe area and report any hazards identified to BCP Council.

Food insecurities In a typical week during the period of this report we provided 24 parcels benefiting 48 people. We receive a large amount of surplus foods from our business partner Harvest Fine Foods and others. We use these as ingredients in the community meals and food parcels that we produced with the rest being donated on to other food providers, charities and needy individuals and families. Staples that we are unable to donate locally, are given to Aid convoys to Syria and Yemen.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

We have continued to work with our partners Unity Vision and LDS Church and has provided funding for the youth integration project of unity in vision, which once a month provides opportunity for young asylum seekers to meet with other local youngsters. Where they can chat, play games and eat a meal together, this has been most successful regularly attracting over 30 young asylum seekers. We have also supported their monthly International Lunch.

The LDS Church introduced an online English course for asylum seekers, locally the church decided to offer Reach High Fund has provided grants for several young people from low income household to support their further and or higher education.

We have provided funding and support to the Dorset Ukrainian Community and provided Christmas hampers for 30 care leavers.

The degree to which the achievements and performance during the period have benefited wider society.

On behalf of our partners we have established a catering social enterprise, which aims to provide income opportunities for women from BAME communities, which fits around their caring responsibilities and provides them with business experience. At the time of preparing this report they have catered eleven events, the largest was for 150 people.

International Our project funding the provision of sanitary units for school girls in Sri Lanka has had to finish due to political and economic crisis in the country, we have offered our funding instead for provision of school meals there.

We have provided an additional £500 to Lend with Care, which provides micro loans in several countries.

Each year we sponsor the education of 10 young people in the Gambia.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are elected by members of the Rotary Club of Westbourne at the Annual General Meeting. The Trustees usually meet bi-monthly at a meeting called "Club Council". Any members may attend this meeting but only Trustees are allowed to vote on matters discussed.

Westbourne Rotary Club Trust Fund CIO

Trustees' Annual Report for the period from 1 April 2022 to 30 June 2023

Financial review

The charity's financial position at the end of the period ended 30 June 2023

The financial position of the charity at 30 June 2023 and more fully detailed in the accounts, can be summarised as follows:-

	2023
	£
Net expenditure	(25,295)
<hr/>	
Unrestricted Revenue Funds available for the general purposes of the charity	24,866
Restricted Revenue Funds	60,632
Total Funds	<hr/> 85,498 <hr/>

Financial review of the position at the reporting date, 30 June 2023 .

The trustees consider the financial performance by the charity during the period to have been satisfactory. The charity continues as a going concern.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The trustees generally favour donating funds raised as soon as possible, however the charity plans to keep £3,000 on unrestricted reserves held in cash over and above any designated funds, in order to be able to respond to urgent disaster appeals and to ensure positive cash flow can be maintained.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

John Robson

1 Homefield Close

Winkton

Christchurch

Dorset

BH23 7AQ

Westbourne Rotary Club Trust Fund CIO

Trustees' Annual Report for the period from 1 April 2022 to 30 June 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 November 2023.

PAULINE BONANNI
Trustee

Westbourne Rotary Club Trust Fund CIO

Report of the Independent Accountant to the Trustees of the charity on the accounts for the period ended 30 June 2023

We report on the financial statements of Westbourne Rotary Club Trust Fund CIO for the period ended 30 June 2023, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the Trustees and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.



John Robson - Independent Accountant

1 Homefield Close
Winkton
Christchurch
Dorset
BH23 7AQ

This report was signed on 7 November 2023

**Westbourne Rotary Club Trust Fund CIO - Statement of Financial Activities
for the period ended 30 June 2023**

Statement of Financial Activities for the period ended 30 June 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	1,638	810	2,448
Other trading activities	A3	6,997	22,525	29,522
Total income	A	8,635	23,335	31,970
Expenditure on:				
Raising funds	B1	4,440	11,920	16,360
Charitable activities	B2	7,776	33,129	40,905
Total expenditure	B	12,216	45,049	57,265
Net expenditure for the period		(3,581)	(21,714)	(25,295)
Net income after transfers	A-B-C	(3,581)	(21,714)	(25,295)
Net movement in funds		(3,581)	(21,714)	(25,295)
Reconciliation of funds:-	E			
Total funds brought forward		28,447	82,346	110,793
Total funds carried forward		24,866	60,632	85,498

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

**Westbourne Rotary Club Trust Fund CIO - Statement of Financial Activities
for the period ended 30 June 2023**

**Westbourne Rotary Club Trust Fund CIO - Resources applied in the period
ended 30 June 2023 towards fixed assets for Charity use:-**

	2023
	£
Funds generated in the year as detailed in the SOFA	(25,295)
Resources applied on functional fixed assets	(15,223)
Net resources available to fund charitable activities	<u>(40,518)</u>

The notes attached on pages 12 to 22 form an integral part of these accounts.

**Westbourne Rotary Club Trust Fund CIO - Statement of Financial Activities
for the period ended 30 June 2023**

Movements in revenue and capital funds for the period from 1 April 2022 to 30 June 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Accumulated funds brought forward	28,447	82,346	110,793
Recognised gains and losses before transfers	(3,581)	(21,714)	(25,295)
	24,866	60,632	85,498
Closing revenue funds	24,866	60,632	85,498

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Revenue accumulated funds	24,866	60,632	85,498

The notes attached on pages 12 to 22 form an integral part of these accounts.

**Westbourne Rotary Club Trust Fund CIO - Statement of Financial Activities
for the period ended 30 June 2023**

**Westbourne Rotary Club Trust Fund CIO
Income and Expenditure Account for the period from 1 April 2022 to 30
June 2023 as required by the Companies Act 2006**

	2023 £
Income	
Income from operations	31,970
Investment income	
Gross income in the period before exceptional items	<u>31,970</u>
Gross income in the period including exceptional items	<u>31,970</u>
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	37,099
Depreciation and amortisation	3,806
Fundraising costs	16,360
Total expenditure in the period	<u>57,265</u>
Net income before tax in the financial period	(25,295)
Tax on surplus on ordinary activities	-
Net income after tax in the financial period	<u>(25,295)</u>
Retained surplus for the period	<u>(25,295)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Westbourne Rotary Club Trust Fund CIO - Balance Sheet as at 30

	SORP		2023
	Note	Ref	£
Fixed assets		A	
Tangible assets	7	A2	11,417
Current assets		B	
Stocks		B1	2,826
Cash at bank and in hand		B4	71,255
Total current assets			<u>74,081</u>
Net current assets			74,081
The total net assets of the charity			<u>85,498</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	12	D2	60,632
Unrestricted Funds			
Unrestricted Revenue Funds	12	D3	24,866
Total charity funds			<u>85,498</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

PAULINE BONANNI

Trustee

Approved by the board of trustees on 7 November 2023

The notes attached on pages 12 to 22 form an integral part of these accounts.

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting policies are supplemented by estimation techniques where judgement is required in measuring the value of income and expenditure and of assets and liabilities

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual over their estimated useful lives.

Plant and machinery	25 % straight line
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Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net deficit before tax in the financial period

2023
£

The net deficit before tax in the financial period is stated after charging:-

Depreciation of owned fixed assets	<u>3,806</u>
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5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Cost			
Additions	-	15,223	-
At 30 June 2023	<u>-</u>	<u>15,223</u>	<u>-</u>
Depreciation			
Charge for the period	-	3,806	-
At 30 June 2023	<u>-</u>	<u>3,806</u>	<u>-</u>
Net book value			
At 30 June 2023	<u>-</u>	<u>11,417</u>	<u>-</u>

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

8 Stocks & Work in Progress

2023
£

Stocks before write downs	2,826
	<u>2,826</u>

Analysis of the carrying value of stocks and work in progress by activities

Activity	Work in Progress		Stocks
	2023	2022	2023
	£	£	£
Charitable activity		-	2,826
	<u>-</u>	<u>-</u>	<u>2,826</u>

9 Income and Expenditure account summary

2023
£

At 1 April 2022	110,793
Loss after tax for the period	(25,295)
At 30 June 2023	<u>85,498</u>

10 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' expenses. If you u:

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

11 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2023	Unrestricted funds £	Designated funds £	Restricted funds £
Tangible Fixed Assets	11,417	-	-
Current Assets	13,449		60,632
	24,866	-	60,632

12 Change in total funds over the period as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 13 £	Transfers between funds in 2023 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	28,447	(3,581)	-
Total unrestricted and designated funds	28,447	(3,581)	-
Restricted funds:-			
Sundry other funds	60,632	(21,714)	-
Total restricted funds	60,632	(21,714)	-
Total charity funds	89,079	(25,295)	-

13 Analysis of movements in funds over the period as shown in Note 12

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	8,635	(12,216)	-
Restricted funds:-			
Sundry other funds	23,335	(45,049)	-
	31,970	(57,265)	-

Westbourne Rotary Club Trust Fund CIO

Notes to the Accounts for the period from 1 April 2022 to 30 June 2023

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Sundry other funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are for a designated purpose.

15 Ultimate controlling party

The charity is under the control of its legal trustees.

Westbourne Rotary Club Trust Fund CIO

Detailed analysis of income and expenditure for the period from 1 April 2022 to 30 June 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Donations and gifts from individuals			
Gift aid donations	1,638	810	2,448
Total donations and gifts from individuals	1,638	810	2,448
Total Donations and Legacies	A1 1,638	810	2,448

17 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Income from fundraising events	6,997	22,525	29,522
Total from other activities	A3 6,997	22,525	29,522

18 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Grants made to organisations	3,857	33,129	36,986
Total grantmaking costs	B2c 3,857	33,129	36,986

Westbourne Rotary Club Trust Fund CIO

Detailed analysis of income and expenditure for the period from 1 April 2022 to 30 June 2023 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
St Michaels	1,108	-	1,108
Ukraine Appeal	600	-	600
YMCA chatterbox	300	-	300
Cherry tree	790	-	790
Juilias House	250	-	250
Boscombe Peace Festival	250	-	250
Other	559	-	559
Grotto gift and donations		5,278	5,278
Reach High		3,093	3,093
Rotary Club El Cajon Sunset		1,100	1,100
President College Charity		8,405	8,405
Wessex Cardiac		500	500
Social Enterprise expenses		4,510	4,510
Stellas School		600	600
MS Society		1,950	1,950
Ukraine Appeal		501	501
Other		7,192	7,192
	3,857	33,129	3,857

19 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Financial costs			
Bank charges	113	-	113
Depreciation & Amortisation in total for the	3,806	-	3,806
Support costs before reallocation	3,919	-	3,919
Total support costs	3,919	-	3,919

The basis of allocation of costs between activities is described under accounting policies

Westbourne Rotary Club Trust Fund CIO

Detailed analysis of income and expenditure for the period from 1 April 2022 to 30 June 2023 as required by the SORP 2015

20 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Total grantmaking costs	B2c	3,857	33,129	36,986
Total support costs	B2d	3,919	-	3,919
Total charitable expenditure	B2	7,776	33,129	40,905

21 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Cost of fundraising activities		4,440	11,920	16,360
Total fundraising costs	B1	4,440	11,920	16,360

Westbourne Rotary Club Trust Fund CIO

Activity analysis of Income and expenditure for the for the period from 1 April 2022 to 30 Jun

This analysis is classsified by activity and not by conventional nominal descriptions.

23 Analysis of income by activity

	SOFA ref	2023 £
Activity		
Income from other, non charitable, trading activities		
Fundraising activities		29,522
Summary of Total Income, including the items above		
Other activities	A3	29,522
Donations & Legacies	A1	2,448
Total income as shown in the SOFA	A	31,970
Categories of income		
Income from exchange transactions		31,970

24 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2023	2023	2023	2023
	£	£	£	£
Financial costs	-	3,919	-	3,919
Summary of charitable costs by activity				
	Direct costs	Support costs	Grant funding of activities	Total
	2023	2023	2023	2023
	£	£	£	£
Bank charges	-	113	-	113
Plant & machinery depreciation		3,806		3,806
Total charitable expenditure	-	3,919	-	3,919

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

Westbourne Rotary Club Trust Fund CIO

Activity analysis of Income and expenditure for the for the period from 1 April 2022 to 30 Jun

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Charitable activity	-	3,919	-	-

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total
	2023 £	2023 £	2023 £	2023 £
St Michaels	1,108			1,108
Ukraine Appeal	600			600
				-
Cherry tree	790			790
				-
Boscombe Peace Festival				-
Grotto gift and donations	5,278			5,278
Reach High	3,093			3,093
Rotary Club El Cajon Sunset	1,100			1,100
President College Charity	8,405			8,405
Wessex Cardiac	500			500
Social Enterprises	4,510			4,510
Stellas School	600			600
MS Society	1,950			1,950
Other	9,052			9,052
	36,986	-	-	36,986

Fuller details of grants made and related costs, including support costs, are shown in note 18.

25 Analysis of charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2023 £
Direct fundraising costs	16,360
Indirect fundraising costs:-	-

26 Carrying value of work in progress analysed between activities

	2023 £
Other charitable activities	2,826