

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)
Unrestricted Revenue Funds available for the general purposes of the charity	24,866
Restricted Revenue Funds	60,632
Total Funds	85,498

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

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			74,081
Net current assets			74,081
The total net assets of the charity			85,498
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			85,498

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

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	-	15,223	-
Depreciation			
Charge for the period	-	3,806	-
At 30 June 2023	-	3,806	-
Net book value			
At 30 June 2023	-	11,417	-

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

	Work in Progress		Stocks
	2023	2022	2023
	£	£	£
Activity			
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	85,498

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 classssified 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 classssified 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

Fundraising activities

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