

**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**

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

**282 Malmesbury Park Road**

**Bournemouth, Dorset**

**BH8 8PR**

**01202 315749**

**[info@westbournrotary.co.uk](mailto:info@westbournrotary.co.uk)**

**[westbournrotary.co.uk](http://westbournrotary.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 <sup>st</sup> 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**

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

#### **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 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 30<sup>th</sup> 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.



## **Westbourne Rotary Club Trust Fund CIO**

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

**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.

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>
<b>Income and Endowments</b>						
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	-
<b>Total Income</b>		<b>12,541</b>	<b>-</b>	<b>133,353</b>	<b>145,894</b>	<b>31,970</b>
<b>Expenditure on:</b>						
Raising funds		1,375		16,056	17,431	16,360
Charitable Activities	8	9,308		45,205	54,513	40,905
<b>Total Expenditure</b>		<b>10,683</b>		<b>61,261</b>	<b>71,944</b>	<b>57,265</b>
<b>Net Income/(Deficit)</b>		<b>1,858</b>		<b>72,092</b>	<b>73,950</b>	<b>(25,295)</b>
Transfers between funds	7		1,999	(1,999)		
Transfers in	7			2,595	2,595	
<b>Net Income/(Deficit) after transfers</b>		<b>1,858</b>	<b>1,999</b>	<b>72,688</b>	<b>78,545</b>	<b>(25,295)</b>
<b>Reconciliation of Funds</b>						
Total Funds brought forward		24,866	-	60,632	85,498	110,793
<b>Total Funds carried forward</b>		<b>26,724</b>	<b>1,999</b>	<b>133,320</b>	<b>162,043</b>	<b>85,498</b>




# WESTBOURNE ROTARY CLUB TRUST FUND CIO

## BALANCE SHEET AS AT 30 JUNE 2024

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

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

#### 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>
<b>Stock c/fwd at 30 June 2024</b>	<b><u>2,769</u></b>

## 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
<b>Short term Deposits 30 June 2024</b>	<b>150,049</b>

#### Cash at Bank:

	£
HSBC current account	2,522
HSBC Bike Ride	765
<b>Total</b>	<b>3,287</b>

## 7. Movement in Funds

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



## 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
<b>Bank Charges</b>	171			<b>171</b>
<b>Depreciation</b>	6,072			<b>6,072</b>
<b>Stock write down</b>		2,405		<b>2,405</b>
<b>Total</b>	<b>6,243</b>	<b>2405</b>		<b>8,648</b>

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

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