

REGISTERED CHARITY NUMBER: 1198772

WINCHESTER ROTARY CHARITABLE INCORPORATED ORGANISATION
(previously known as Winchester Rotary Club Trust Fund)

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Winchester Rotary Charitable Incorporated Organisation
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For the year ended 30 June 2023

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**Winchester Rotary Charitable Incorporated Organisation
Company Information**

For the year ended 30 June 2023

TRUSTEES: Deborah Macartney (Chairperson)
Ian Valentine
Paul Russell
Leslie Haswell

CHARITY OFFICES: 49 Peninsula Square
Winchester
Hampshire
SO 23 8GJ

REGISTERED CHARITY NUMBER: 1198772 in England and Wales

BANKERS: CAF Bankers
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

INDEPENDENT EXAMINER: S J L Ellingham FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
Wiltshire
SP1 2DR

Trustees' Annual Report for the period

From 1st July 2022 To 30th June 2023

WINCHESTER ROTARY CHARITABLE INCORPORATED ORGANISATION

Charity registration number: 1198772

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: for the public benefit in Winchester, any other part of the United Kingdom or elsewhere in the world, to relieve the poor and needy, promote peace, improve health and literacy, and to further such other humanitarian purposes which are exclusively charitable under the laws of England and Wales as the trustees shall think fit.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our most significant annual fundraising event, the Clarendon Marathon, is an off-road marathon which follows the Clarendon Way from Salisbury to Winchester. Fundraising for the President's charities included a Fire walk, a Pancake Race, a Theatre night and the Lottery. A team went out to support the Great Lakes Peace Centre in Uganda; we also raised and donated money to that centre. Special Fundraising was organised for the humanitarian and refugee crisis in Ukraine. Donations were made to local causes via our Community and Youth teams. Our International and Disaster teams nominated overseas humanitarian aid causes. We continue the restoration work at St Giles Graveyard, and operate the Winchester Stroke Support Club. We restarted the annual Senior Citizens party after a 2-year break due to COVID.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities and setting the policies for the year.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Over £48k raised through the Clarendon Marathon, the profits (over £16k) being distributed to numerous local charities.</p> <p>Over £16k raised for and donated to Great Lakes Peace Centre, Uganda.</p> <p>Over £14.5k raised and committed to 'One Small Thing', Southampton.</p> <p>Over £14.5k raised and committed to Trinity Winchester.</p> <p>Over £6.5k raised to support humanitarian relief to Ukraine and Ukrainian refugees.</p> <p>Over £6.5k donated to local community causes, including a Senior Citizens Party.</p> <p>Over £6k raised and donated to Rotary International, to support global actions'</p> <p>Over £5k donated to Youth activities in the Winchester area</p> <p>£4k donated to Winchester Schools.</p> <p>Over £3.5k donated for disaster relief.</p> <p>A 'Stroke Support Club financed and operated in Winchester city.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial situation is largely unchanged from 2021-22. We are still experiencing the knock-on delays to certain major projects resulting from the COVID pandemic.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold sufficient reserves to finance up-front costs on our trading projects, and to enable us to react positively to a natural disaster or humanitarian crisis.
Amount of reserves held	Para 1.22	Our trustees set an annual operating budget for our various areas of interest, the 'reserves' being the projected funds remaining after those budgets are deployed..
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Fundraising projects,</p> <p>Public Donations,</p> <p>Member donations,</p> <p>Donations from other charities and Foundations.</p>
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Structure, Governance and Management

Description of charity's trusts:		Constitution of a Charitable Incorporated Organisation with voting members other than its charity trustees
Type of governing document	Para 1.25	CIO Constitution dated 30 th January 2022
How is the charity constituted?	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are the following post-holders of Winchester Rotary Club: (i) the President; (ii) the President-Elect; (iii) the Immediate Past President; (iv) the Secretary

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's organisational structure and any wider network with which the charity works	Para 1.51	Winchester Rotary Club uses project teams for fundraising, hands-on charitable projects and recommending donations to other charities or humanitarian causes. All such donation recommendations have to be endorsement by two Trustees to ensure compliance with the charity's objects and the Public Benefit requirement.
Relationship with any related parties	Para 1.51	Winchester Rotary is one of 35,000 Rotary Clubs in over 200 countries and geographic areas. Clubs are non-political, non-religious and open to all cultures, races and creeds. As signified by the motto "Service Above Self" Rotary's main objective is service in the community, in the workplace and throughout the world.
Transition from a simple trust to a Charitable Incorporated Organisation (CIO)		<p>For many years, Winchester Rotary operated its charitable activities under the terms of a Trust Deed dated 29th June 1981, (Registered Charity number: 283632)</p> <p>At a Special General Meeting of the members in November 2021, the membership voted for transition into a Charitable Incorporated Organisation (CIO)</p> <p>A CIO Constitution was created to reflect the same objects as the existing Trust Fund, and submitted to the Charity Commission.</p> <p>The Charity Commission completed the registration of the CIO on 28th April 2022.</p> <p>Because the Rotary year runs from 1st July to 30th June, the Trustees decided to commence operation under the CIO identity on 1st July 2022</p> <p>The Trustees of the former Trust Fund executed a 'Deed of Gift' dated 30th June 2022 to transfer all the assets and obligations of the Trust Fund to the Trustees of the CIO.</p> <p>As from 1st July 2022 Winchester Rotary charitable activities have been conducted under the name of Winchester Rotary Charitable Incorporated Organisation.</p> <p>A new Bank Account was set up with CAF Bank, and HMRC recognition of the CIO for Gift Aid was given 30th January 2023 (effective from 28th April 2022)</p>

Reference and Administrative details

Charity name	Winchester Rotary Charitable Incorporated Organisation
Other name the charity uses	Winchester Rotary CIO
Registered charity number	1198772
Charity's principal address	49, Peninsula Square Winchester SO23 8GJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Macartney	President		
2	Paul Russell	Secretary		
3	Ian Valentine	Immediate Past President		
4	Les Haswell	President-elect	Appointed 28-11-2022	
5	Clive Cook	President-elect	Resigned 27-11-2022	

Corporate trustees – names of the directors at the date the report was approved

Director name		
n/a		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
n/a		



Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Les Haswell	Paul Anthony Russell
Position (eg Secretary, Chair, etc)	President-elect	Secretary

Date 22/04/2024

Winchester Rotary Charitable Incorporated Organisation
Independent Examiner's Report
For the year ended 30 June 2023

Independent Examiner's Report to the Trustees of Winchester Rotary CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2023 which are set out on pages 7 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than 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.

Simon J L Ellingham

S J L Ellingham FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
Wiltshire
SP1 2DR

Date: 23.04.2024

Winchester Rotary Charitable Incorporated Organisation
Statement of Financial Activities

For the year ended 30 June 2023

		Unrestricted	2023 Restricted	Total	2022 Total
	Note	£	£	£	£
INCOME AND ENDOWMENTS:					
Donations and legacies		76,201	44,921	121,122	152,481
Other trading activities	2	28,448	-	28,448	55,150
Total income and endowments		<u>104,649</u>	<u>44,921</u>	<u>149,570</u>	<u>207,631</u>
EXPENDITURE ON:					
Raising funds		34,505	1,797	36,302	35,058
Charitable activities	3	51,416	59,953	111,369	83,116
Governance costs	4	1,800	-	1,800	-
Total expenditure		<u>87,721</u>	<u>61,750</u>	<u>149,471</u>	<u>118,174</u>
NET INCOME/(EXPENDITURE)		16,928	(16,829)	99	89,457
Transfers between funds		(19,234)	19,234	-	-
Net movement in funds		<u>(2,306)</u>	<u>2,405</u>	<u>99</u>	<u>89,457</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	10	141,629	6,657	148,286	58,829
TOTAL FUNDS CARRIED FORWARD		<u><u>139,323</u></u>	<u><u>9,062</u></u>	<u><u>148,385</u></u>	<u><u>148,286</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes form part of these financial statements

Winchester Rotary Charitable Incorporated Organisation
Balance Sheet

For the year ended 30 June 2023

		2023			2022
		Unrestricted	Restricted	Total	Total
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	8	3,890	-	3,890	17,960
Cash at bank		167,232	26,820	194,052	161,287
		171,122	26,820	197,942	179,247
CREDITORS					
Amounts failing due within one year	9	(31,799)	(17,758)	(49,557)	(30,960)
Net current assets		139,323	9,062	148,385	148,287
NET ASSETS		139,323	9,062	148,385	148,287
FUNDS					
Unrestricted	10			139,323	141,630
Restricted	10			9,062	6,657
				148,385	148,287

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on the assets of the CIO.

The financial statements were approved and authorised for issue by the Board of Trustees on 22/04/2024 and were signed on its behalf by:


Les Haswell

The notes form part of these financial statements

1. Accounting policies

1.1 General information and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

Winchester Rotary Charitable Incorporated Organisation was previously known as the Winchester Rotary Club Trust Fund but the trustees unanimously decided to establish a charitable organisation to take forward the charity's work. The Charitable Incorporated Organisation was registered with the Charity Commission on 28 April 2022 and began trading on 1 July 2022.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2023

1.5 Taxation

The charity is exempt from tax on its charitable activities.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

2. Other Trading Activities

		2023		2022
		Unrestricted	Restricted	Total
		£	£	£
Fundraising events		28,448	-	28,448
		<u>28,448</u>	<u>-</u>	<u>28,448</u>
				<u>55,150</u>

3. Charitable Activities

		2023		2022
		Unrestricted	Restricted	Total
		£	£	£
Donations made from fundraising	6	17,937	37,003	54,940
Other donations made	6	33,479	22,950	56,429
		<u>51,416</u>	<u>59,953</u>	<u>111,369</u>
				<u>83,116</u>

4. Governance costs

		2023		2022
		Unrestricted	Restricted	Total
		£	£	£
Independent examiner's fee		1,800	-	1,800
		<u>1,800</u>	<u>-</u>	<u>1,800</u>
				<u>-</u>

5. Trustee remuneration and benefits

No trustees received remuneration or any other benefits during the year (2022: £nil).

No expenses were reimbursed to the trustees during the year (2022: £nil).

6. Details of donations made during the year

Grants to institutions of £300 or over in the period were:	2023
14th Scout Group	£300.00
Aquabox	£500.00
Brendoncare Fundraising	£300.00
Brickworks	£1,000.00

Winchester Rotary Charitable Incorporated Organisation

Notes to the financial statements

For the year ended 30 June 2023

6. Details of donations made during the year (continued)	2023
CHASE Africa	£300
Disaster Aid UK & Ireland	£715
GLPC Education Project	£7,555
GLPC Maternity Ward at Rukoki Hospital	£300
GLPC Visit 2023	£5,588
GOMAD	£1,000
Great Lakes Peace Center	£6,637
GRSP student	£1,000
Hope and Homes	£300
International Medical Corps (UK)	£1,860
Kids Out Marwell	£1,100
Kings Worthy School	£1,000
Lend With Care	£1,000
Lennox Children's Cancer Fund	£520
MHA Winchester Live at Home	£300
One Small Thing Housing Scheme	£14,607
Osborne School	£2,000
Overseas Scholarship, University of Winchester	£5,000
RFUK End Polio Now	£2,000
RFUK Foundation	£4,050
Rotary Club of Salisbury (for Clarendon Marathon)	£3,787
Rotary in GB&I Disaster Relief	£750
Shelter Box	£1,000
Southampton Charitable Hospital Funds	£300
Stanmore Primary School	£1,000
TFSR_Intern_2022	£4,478
The Playhouse Foundation	£1,000
Tools for Self Reliance	£900
Trinity Winchester	£14,607
Ukraine (Fr Volodymyr Koskin, Dnipro, humanitarian aid)	£1,519
Ukraine (Rotarianski Lublin, humanitarian aid)	£2,300
Ukraine (local support for refugee hosts)	£1,000
W. Bereavement Support	£300
W. Goalball	£600
W. Hospice Fundraising Charity	£3,606
W. Talking Newspaper	£300
Water Harvest	£2,010
Water Survival	£1,005
Weeke Primary School	£1,000
Winchester District Citizens Advice Bureau	£2,100
Winchester Mediation Service	£1,750
Winterslow Link	£400
Young Carers	£1,000
Youth Counselling	£300
	<u>£105,943</u>
Miscellaneous grants and project costs of less than £300	£5,426
	<u>£111,369</u>

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2023

7. Comparative statement of financial activities

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
INCOME AND ENDOWMENTS:				
Donations and legacies	133,834	18,647	152,481	90,244
Other trading activities	46,899	8,251	55,150	44,889
Total income and endowments	<u>180,733</u>	<u>26,898</u>	<u>207,631</u>	<u>135,133</u>
EXPENDITURE ON:				
Raising funds	31,665	3,393	35,058	22,796
Charitable activities	10,499	4,624	15,123	8,320
Other donations made	55,769	12,224	67,993	66,366
Total expenditure	<u>97,933</u>	<u>20,241</u>	<u>118,174</u>	<u>97,482</u>
NET INCOME/(EXPENDITURE)	82,800	6,657	89,457	37,651
Transfers between funds				-
Net movement in funds	<u>82,800</u>	<u>6,657</u>	<u>89,457</u>	<u>37,651</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	58,829	-	58,829	92,950
TOTAL FUNDS CARRIED FORWARD	<u><u>141,629</u></u>	<u><u>6,657</u></u>	<u><u>148,286</u></u>	<u><u>130,601</u></u>

All income and expenditure derive from continuing activities.

8. Debtors: Amounts falling due within 1 year

	2023 £	2022 £
HMRC Gift-Aid receivable	3,890	-
Other debtors	-	17,960
	<u><u>3,890</u></u>	<u><u>17,960</u></u>

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2023

9. Creditors: Amounts falling due within 1 year

	2023	2022
	£	£
Deferred income: Marathon advance receipts	20,000	13,000
Accruals	29,557	-
Other creditors	-	17,960
	<u>49,557</u>	<u>30,960</u>

10. Statement of funds

	Opening balance <i>01/07/2022</i>	Incoming resources	Outgoing resources	Transfers between funds	Closing balance <i>30/06/2023</i>
Unrestricted funds:					
General fund	141,629	104,649	(87,721)	(19,234)	139,323
	<u>141,629</u>	<u>104,649</u>	<u>(87,721)</u>	<u>(19,234)</u>	<u>139,323</u>
Restricted funds:					
Restricted funds	6,657	44,921	(61,750)	19,234	9,062
	<u>6,657</u>	<u>44,921</u>	<u>(61,750)</u>	<u>19,234</u>	<u>9,062</u>
TOTAL FUNDS	<u>148,286</u>	<u>149,570</u>	<u>(149,471)</u>	<u>-</u>	<u>148,385</u>

11. Comparative statement of funds

	Opening balance <i>01/07/2021</i>	Incoming resources	Outgoing resources	Transfers between funds	Closing balance <i>30/06/2022</i>
Unrestricted funds:					
General fund	58,829	180,733	(97,933)	-	141,629
	<u>58,829</u>	<u>180,733</u>	<u>(97,933)</u>	<u>-</u>	<u>141,629</u>
Restricted funds:					
Restricted funds	-	26,899	(20,242)	-	6,657
	<u>-</u>	<u>26,899</u>	<u>(20,242)</u>	<u>-</u>	<u>6,657</u>
TOTAL FUNDS	<u>58,829</u>	<u>207,632</u>	<u>(118,175)</u>	<u>-</u>	<u>148,286</u>

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2023

12. Restricted funds

Restricted funds in 2023 were held for the following:

- Great Lake Peace Centre (Uganda) and related projects
- The Presidents fund of which all profits go to Trinity Winchester and One Small thing, being the president's chosen charities.
- The Stroke support club
- Ad-hoc fundraising for humanitarian support to Ukraine and Ukrainian refugees.

13. Related party transactions

There were no related party transactions during the year (2022: £nil).