

REGISTERED CHARITY NUMBER: 1198772

WINCHESTER ROTARY CHARITABLE INCORPORATED ORGANISATION

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 JUNE 2024

Winchester Rotary Charitable Incorporated Organisation
Contents

For the year ended 30 June 2024

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Winchester Rotary Charitable Incorporated Organisation
Company Information

For the year ended 30 June 2024

TRUSTEES:	Leslie Haswell	(Chairperson)
	Paul Russell	
	Michael Adrian Court	<i>appointed 01/07/2024</i>
	Mark Anthony Butcher	<i>appointed 01/07/2024</i>
	Deborah Macartney	<i>resigned 30/06/2024</i>
	Ian Valentine	<i>resigned 30/06/2024</i>

CHARITY OFFICES:	49 Peninsula Square Winchester Hampshire SO 23 8GJ
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REGISTERED CHARITY NUMBER:	1198772 in England and Wales
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BANKERS:	CAF Bankers 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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INDEPENDENT EXAMINER:	S J L Ellingham FCA DChA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury Wiltshire SP1 2DR
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Trustees' Annual Report for the period

From 1st July 2023 To 30th June 2024

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 sponsored walk, a Pancake Race, and sales of a children's book. We raised and donated money to support the Great Lakes Peace Centre in Uganda. Donations were made to local causes via our Community and Youth teams. Our International and Disaster teams nominated overseas humanitarian aid causes. We continue to develop community partnerships to work on environmental projects, we operate the Winchester Stroke Support Club, and we organise an annual Senior Citizens party. We have also launched an ambitious project to provide a scholarship for a student from a developing country to study for a degree at Winchester University.
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>The Clarendon Marathon, our major fundraiser, distributed £14,400 to local charities, and raised a further £7k for us. Over £19k raised for and donated to Great Lakes Peace Centre, Uganda.</p> <p>Over £25k raised and committed to 'Winchester Hospice</p> <p>Over £14k spent on a Community Garden</p> <p>Over £8k donated to local community causes, including a Senior Citizens Party.</p> <p>Just under £8k donated to international causes via other UK-based charities.</p> <p>Just under £6k raised and donated to Rotary International, for global actions'</p> <p>£7.5k donated to Youth activities in the Winchester area</p> <p>£5.6k spent on Youth Development</p> <p>£2k donated for disaster relief.</p> <p>Over £10k scholarship for an overseas student to study at Winchester University.</p> <p>Over £1.5k financing a 'Stroke Support Club operating in Winchester city.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	A good year for catching up on major projects, and utilising funds which had accumulated during the covid period.
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	Fundraising projects, Public Donations, Member donations, Donations from other charities and Foundations.
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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	Les Haswell	President		
2	Paul Russell	Secretary		
3	Ian Valentine	CIO Treasurer		
4	Deborah Macartney	Immediate Past President		
5				
6				
7				
8				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

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

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A
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Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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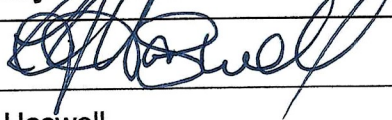

Other optional information

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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	Secretary
Date	25/11/2024	

Winchester Rotary Charitable Incorporated Organisation
Independent Examiner's Report
For the year ended 30 June 2024

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 2024 which are set out on pages 8 to 15.

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: 30 January 2025

Winchester Rotary Charitable Incorporated Organisation
Statement of Financial Activities

For the year ended 30 June 2024

		2024			2023
	Note	Unrestricted £	Restricted £	Total £	Total £
INCOME AND ENDOWMENTS:					
Donations and legacies		13,961	46,044	60,005	121,122
Other trading activities	2	53,813	3,473	57,286	28,448
Total income and endowments		<u>67,774</u>	<u>49,517</u>	<u>117,291</u>	<u>149,570</u>
EXPENDITURE ON:					
Raising funds		33,828	2,248	36,076	36,302
Charitable activities	3	64,533	57,521	122,054	111,369
Governance costs	4	1,200	-	1,200	1,800
Total expenditure		<u>99,561</u>	<u>59,769</u>	<u>159,330</u>	<u>149,471</u>
NET INCOME/(EXPENDITURE)		(31,787)	(10,252)	(42,038)	99
Transfers between funds		(26,620)	26,620	-	-
Net movement in funds		<u>(58,407)</u>	<u>16,368</u>	<u>(42,038)</u>	<u>99</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	10	139,323	9,062	148,385	148,286
TOTAL FUNDS CARRIED FORWARD		<u><u>80,916</u></u>	<u><u>25,430</u></u>	<u><u>106,347</u></u>	<u><u>148,385</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

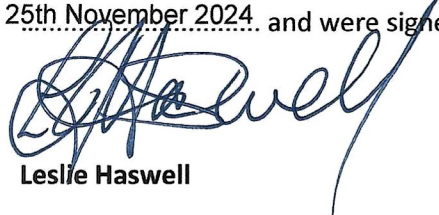
Winchester Rotary Charitable Incorporated Organisation
Balance Sheet

For the year ended 30 June 2024

		2024			2023
		Unrestricted	Restricted	Total	Total
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	8	4,070	-	4,070	3,890
Cash at bank		133,468		133,468	194,052
		137,538	-	137,538	197,942
CREDITORS					
Amounts falling due within one year	9	(31,191)	-	(31,191)	(49,557)
Net current assets		106,347	-	106,347	148,385
NET ASSETS		106,347	-	106,347	148,385
FUNDS					
Unrestricted	10			80,916	139,323
Restricted	10			25,430	9,062
				106,347	148,385

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 25th November 2024 and were signed on its behalf by:


Leslie Haswell

The notes form part of these financial statements

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2024

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.

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.

1.5 Taxation

The charity is exempt from tax on its charitable activities.

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2024

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

	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
Fundraising events	53,813	3,473	57,286	28,448
	<u>53,813</u>	<u>3,473</u>	<u>57,286</u>	<u>28,448</u>

3. Charitable Activities

		2024			2023
		Unrestricted £	Restricted £	Total £	Total £
Donations made from fundraising	6	13,100	41,514	54,614	54,940
Other donations made	6	48,372	4,738	53,110	56,429
Expenditure on charitable projects		3,061	11,269	14,330	-
		<u>64,533</u>	<u>57,521</u>	<u>122,054</u>	<u>111,369</u>

Expenditure on charitable projects consists of expenditure on the following projects:

	2024
Overseas Scholarship	9,038
Stroke Support Group	2,156
Senior Citizens Party	976
Kids Out Marwell	750
Peace Jam UK	500
Shoebox Appeal	394
Miscellaneous (individually less than £300)	516
	<u>14,330</u>

4. Governance costs

	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
Independent examiner's fee	1,200	-	1,200	1,800
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,800</u>

5. Trustee remuneration and benefits

No trustees received remuneration or any other benefits during the year (2023: £nil).
No expenses were reimbursed to the trustees during the year (2023: £nil).

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2024

6. Details of donations made during the year	2024
Grants to institutions of over £300 in the period were:	
Aquabox	500
Brickworks	1,000
Broughton Village Hall	500
Disaster Aid UK & Ireland	500
Education Business Partnership South Limited	5,600
Great Lakes Peace Center	19,705
Hampshire Search and Rescue	2,000
Holy Family Childrens Home in St Lucia	500
Home Start	1,000
Hope and Homes	600
Hygiene Bank, the	870
Integr8 Dance	1,000
Kings Worthy School	1,000
Laverstock & Ford Sports Club	500
Lend With Care	1,000
Munch	1,324
PeaceJamUK	350
Pitton Village Hall	400
Playhouse Foundation	1,250
Purple Community Fund	500
RC Canterbury Sunrise	500
RFUK Foundation	5,740
Rotary Club Oberhausen	1,275
Salisbury Womens Refuge	600
SERV Wessex	1,000
Shelter Box	500
St Mary's Broughton	400
The Parish of St Peter and the Winchester Martyrs	750
Tools for Self Reliance	1,188
Unit 12	14,376
Winchester Basics Bank	500
Winchester Bereavement Support	1,300
Winchester Goalball	639
Winchester Hospice	25,823
Winchester Radio	2,000
Water Survival	500
WaterHarvest	505
Wessex Rotary CIO	400
WinACC	1,000
Winchester Goalball Club	400
Winchester Street Reach	500
Winchester Young Carers	1,550
Winterslow Link	400
Young Carers	400
	<hr/> 102,344 <hr/>
Miscellaneous donations of £300 or less	5,380
	<hr/> 107,724 <hr/>

Winchester Rotary Charitable Incorporated Organisation

Notes to the financial statements

For the year ended 30 June 2024

7. Comparative statement of financial activities

	Unrestricted	2023 Restricted	Total	2022 Total
	£	£	£	£
INCOME AND ENDOWMENTS:				
Donations and legacies	76,201	44,921	121,122	152,481
Other trading activities	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	51,416	59,953	111,369	15,123
Other donations made	1,800	-	1,800	67,993
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	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.

8. Debtors: Amounts falling due within 1 year

	2024	2023
	£	£
HMRC Gift-Aid receivable	4,070	3,890
	<u><u>4,070</u></u>	<u><u>3,890</u></u>

Winchester Rotary Charitable Incorporated Organisation

Notes to the financial statements

For the year ended 30 June 2024

9. Creditors: Amounts falling due within 1 year

	2024 £	2023 £
Deferred income: Marathon advance receipts	-	20,000
Accruals	31,191	29,557
	<u>31,191</u>	<u>49,557</u>

10. Statement of funds

	Opening balance 01/07/2023	Incoming resources	Outgoing resources	Transfers between funds	Closing balance 30/06/2024
Unrestricted funds:					
General fund	139,323	67,774	(99,561)	(26,620)	80,916
	<u>139,323</u>	<u>67,774</u>	<u>(99,561)</u>	<u>(26,620)</u>	<u>80,916</u>
Restricted funds:					
Restricted funds	9,062	49,517	(59,769)	26,620	25,431
	<u>9,062</u>	<u>49,517</u>	<u>(59,769)</u>	<u>26,620</u>	<u>25,431</u>
TOTAL FUNDS	<u>148,385</u>	<u>117,291</u>	<u>(159,330)</u>	<u>-</u>	<u>106,347</u>

11. Comparative statement of funds

	Opening balance 01/07/2022	Incoming resources	Outgoing resources	Transfers between funds	Closing balance 30/06/2023
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>

Winchester Rotary Charitable Incorporated Organisation
Notes to the financial statements

For the year ended 30 June 2024

12. Restricted funds

Restricted funds in 2024 were held for the following:

- Great Lake Peace Centre (Uganda) and related projects
- The Presidents fund of which all profits go to Winchester Hospice, being the president's chosen charity.
- The Stroke support club

13. Related party transactions

There were no related party transactions during the year (2023: £nil).