

**REGISTERED CHARITY NUMBER: 1198772**

**WINCHESTER ROTARY CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

**Winchester Rotary Charitable Incorporated Organisation**  
**Contents**

**For the year ended 30 June 2025**

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**Winchester Rotary Charitable Incorporated Organisation  
Company Information**

**For the year ended 30 June 2025**

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<b>TRUSTEES:</b>	Paul Russell Michael Court Mark Butcher Leslie Haswell	Chairperson <i>appointed 01/07/2024</i> <i>appointed 01/07/2024</i> <i>resigned 30/06/2025</i>
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<b>CHARITY OFFICES:</b>	49 Peninsula Square Winchester Hampshire SO 23 8GJ
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<b>REGISTERED CHARITY NUMBER:</b>	1198772 in England and Wales
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<b>BANKERS:</b>	CAF Bankers 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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<b>INDEPENDENT EXAMINER:</b>	M C Smith BA(Hons) FCA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury Wiltshire SP1 2DR
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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From 1<sup>st</sup> July 2024 To 30<sup>th</sup> June 2025**

### **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, Environment 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 operate 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 fundraiser, distributed £11,660 to local charities, and raised £2,500 for other Rotary causes. Over £40k was raised and donated to Great Lakes Peace Centre, Uganda. Over £17.5K was raised and donated to Youth Options (Street Reach) Over£6.5k was donated to local community causes, including a Senior Citizens Party. £4,5k was donated to international causes via other UK-based charities and NGOs. Just over £5k was raised and donated to Rotary International, for global actions' £4.8k was donated to Youth activities in the Winchester area</p> <p>£2k was spent on Youth Development</p> <p>£3.5k was donated for disaster relief.</p> <p>almost £20k was raised to fund an overseas student to study at Winchester University.</p> <p>£2.5k financed 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	Steady continued activity, cutting down slightly on our charitable output as we utilise the reserves built up during COVID
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	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### 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 <sup>th</sup> 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	Immediate Past President		
2	Paul Russell	President		
3	Mike Court	CIO Secretary		
4	Mark Butcher	President-elect		
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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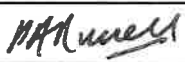

**Other optional information**

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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)	Paul Anthony Russell	Mark Anthony Butcher
Position (eg Secretary, Chair, etc)	President	President-elect
Date	10/11/2025	



**Winchester Rotary Charitable Incorporated Organisation  
Independent Examiner's Report  
For the year ended 30 June 2025**

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**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 2025 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.



M C Smith BA(Hons) FCA  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

Date: 9 DECEMBER 2025

**Winchester Rotary Charitable Incorporated Organisation**  
**Statement of Financial Activities**

For the year ended 30 June 2025

			2025		2024
	Note	Unrestricted £	Restricted £	Total £	Total £
<b>INCOME AND ENDOWMENTS:</b>					
Donations and legacies		14,058	50,514	64,572	60,005
Other trading activities	2	45,355	5,070	50,425	57,286
Investment income		282	-	282	-
<b>Total income and endowments</b>		<b>59,695</b>	<b>55,584</b>	<b>115,279</b>	<b>117,291</b>
<b>EXPENDITURE ON:</b>					
Raising funds		34,307	1,591	35,898	36,075
Charitable activities	3	49,844	75,854	125,698	122,054
Governance costs	4	1,260	-	1,260	1,200
<b>Total expenditure</b>		<b>85,411</b>	<b>77,445</b>	<b>162,856</b>	<b>159,329</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(25,716)</b>	<b>(21,861)</b>	<b>(47,577)</b>	<b>(42,038)</b>
Transfers between funds		(22,344)	22,344	-	-
<b>Net movement in funds</b>		<b>(48,061)</b>	<b>484</b>	<b>(47,577)</b>	<b>(42,038)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	10	80,916	25,431	106,347	148,385
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>32,855</b>	<b>25,915</b>	<b>58,770</b>	<b>106,347</b>

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**

**30 June 2025**

	Note	2025			2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	8	2,423	-	2,423	4,070
Cash at bank		96,489		96,489	133,468
		98,912	-	98,912	137,538
<b>CREDITORS</b>					
Amounts falling due within one year	9	(40,142)	-	(40,142)	(31,191)
<b>Net current assets</b>		<b>58,770</b>	<b>-</b>	<b>58,770</b>	<b>106,347</b>
<b>NET ASSETS</b>		<b>58,770</b>	<b>-</b>	<b>58,770</b>	<b>106,347</b>
<b>FUNDS</b>					
Unrestricted	10			32,855	80,916
Restricted	10			25,915	25,431
				<b>58,770</b>	<b>106,347</b>

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 24/11/2025 and were signed on its behalf by:



**Paul Russell**

The notes form part of these financial statements

**Winchester Rotary Charitable Incorporated Organisation**  
**Notes to the financial statements**

**For the year ended 30 June 2025**

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**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 Charity is exempt from preparing a statement of cash flows under the provisions of FRS 102, Section 1A, as it qualifies as a small entity.

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 2025**

**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**

	<b>2025</b>			<b>2024</b>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fundraising events	45,355	5,070	50,425	57,286
	<b>45,355</b>	<b>5,070</b>	<b>50,425</b>	<b>57,286</b>

**3. Charitable Activities**

		2025			2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<u>Donations made:</u>					
Donations made from fundraising	6	35,749	18,499	54,248	54,614
Other donations made	6	8,691	35,102	43,793	53,110
		44,440	53,601	98,041	107,724
<u>Other expenditure on charitable activities:</u>					
Expenditure on charitable projects		5,119	22,000	27,119	14,330
Miscellaneous		285	253	538	-
		5,404	22,253	27,657	14,330
		49,844	75,854	125,698	122,054

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

	<b>2025</b>
Overseas Scholarship	19,529
Stroke Support Group	2,471
Senior Citizens Party	1,538
Youth Activities	2,030
International activities	600
Shoebox Appeal	481
Miscellaneous (individually less than £300)	470
	<b>27,119</b>

**4. Governance costs**

	<b>2025</b>			<b>2024</b>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Independent examiner's fee	1,260	-	1,260	1,200
	<b>1,260</b>	<b>-</b>	<b>1,260</b>	<b>1,200</b>

**5. Trustee remuneration and benefits**

No trustees received remuneration or any other benefits during the year (2024: £nil).  
No expenses were reimbursed to the trustees during the year (2024: £nil).

**Winchester Rotary Charitable Incorporated Organisation**  
**Notes to the financial statements**

**For the year ended 30 June 2025**

<b>6. Details of donations made during the year</b>	<b>2025</b>
Grants made of over £300 in the period were:	
Appleford School	500
BOAZ	1,000
CPRE Hampshire	2,500
Great Lakes Peace Centre	40,227
Hampshire Air Ambulance	1,300
Hampshire Search and Rescue	2,000
Integr8 Dance	1,000
Jude Organ - Fundraiser	500
Laverstock Sports Club	500
Lend With Care	1,000
Map Action	1,000
Move Momentum	500
Pitton Vallage Hall	400
Playhouse Foundation	1,000
Rotary Club of Grenada East	1,490
Rotary Club Kasese Snow Peaks	600
Rotary Club Le Havre de Grace	1,276
Rotary Club Romsey Test	500
Rotary Foundation of the United Kingdom	4,980
ShelterBox	1,500
The Brickworks	1,000
Tools For Self Reliance	500
Water Survival Box	500
WaterHarvest	500
Weeke Community Association	800
Winchester & District Young Carers	400
Winchester Basics Bank	750
Winchester Goalball Club	500
Winchester Hospice	2,996
Winchester Radio	2,000
Winterslow Link Scheme	400
Youth Options (Street Reach)	17,514
	<u>91,633</u>
Miscellaneous donations of £300 or less	6,408
	<u><u><b>98,041</b></u></u>

**Winchester Rotary Charitable Incorporated Organisation**  
**Notes to the financial statements**

**For the year ended 30 June 2025**

**7. Comparative statement of financial activities**

	Unrestricted £	2024 Restricted £	Total £	2023 Total £
<b>INCOME AND ENDOWMENTS:</b>				
Donations and legacies	13,961	46,044	60,005	121,122
Other trading activities	53,813	3,473	57,286	28,448
<b>Total income and endowments</b>	<b>67,774</b>	<b>49,517</b>	<b>117,291</b>	<b>149,570</b>
<b>EXPENDITURE ON:</b>				
Raising funds	33,828	2,247	36,075	36,302
Charitable activities	64,533	57,521	122,054	111,369
Governance costs	1,200	-	1,200	1,800
<b>Total expenditure</b>	<b>99,561</b>	<b>59,768</b>	<b>159,329</b>	<b>149,471</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(31,787)</b>	<b>(10,251)</b>	<b>(42,038)</b>	<b>99</b>
Transfers between funds	(26,620)	26,620	-	-
<b>Net movement in funds</b>	<b>(58,407)</b>	<b>16,369</b>	<b>(42,038)</b>	<b>99</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	139,323	9,062	148,385	148,286
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>80,916</b>	<b>25,431</b>	<b>106,347</b>	<b>148,385</b>

All income and expenditure derive from continuing activities.

**8. Debtors: Amounts falling due within 1 year**

	2025 £	2024 £
HMRC Gift-Aid receivable	-	4,070
Other debtors	1,448	-
Prepayments	975	-
	<b>2,423</b>	<b>4,070</b>

**Winchester Rotary Charitable Incorporated Organisation**  
**Notes to the financial statements**

For the year ended 30 June 2025

**9. Creditors: Amounts falling due within 1 year**

	2025 £	2024 £
Accruals	17,063	31,191
Deferred income	20,000	-
Other creditors	2,989	-
Trade creditors	90	-
	<u>40,142</u>	<u>31,191</u>

**10. Statement of funds**

	Opening balance 7/1/2024	Incoming resources	Outgoing resources	Transfers between funds	Closing balance 6/30/2025
<b>Unrestricted funds:</b>					
General fund	80,916	59,695	(85,411)	(22,344)	32,855
	<u>80,916</u>	<u>59,695</u>	<u>(85,411)</u>	<u>(22,344)</u>	<u>32,855</u>
<b>Restricted funds:</b>					
Restricted funds	25,431	55,584	(77,445)	22,344	25,914
	<u>25,431</u>	<u>55,584</u>	<u>(77,445)</u>	<u>22,344</u>	<u>25,914</u>
<b>TOTAL FUNDS</b>	<u>106,347</u>	<u>115,279</u>	<u>(162,856)</u>	<u>-</u>	<u>58,770</u>

**11. Comparative statement of funds**

	Opening balance 7/1/2023	Incoming resources	Outgoing resources	Transfers between funds	Closing balance 6/30/2024
<b>Unrestricted funds:</b>					
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>
<b>Restricted funds:</b>					
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>
<b>TOTAL FUNDS</b>	<u>148,385</u>	<u>117,291</u>	<u>(159,330)</u>	<u>-</u>	<u>106,347</u>



**Winchester Rotary Charitable Incorporated Organisation**  
**Notes to the financial statements**

**For the year ended 30 June 2025**

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**12. Restricted funds**

Restricted funds in 2025 were held for the following:

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

**13. Related party transactions**

There were no related party transactions during the year (2025: £nil).