

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

England & Wales · Charity number 245713

Details

Other names	THE ROTARY CLUB OF WARRINGTON CHARITY TRUST ACCOUNT
Status	Registered
Legal form	Trust
Registered	1965-12-15
Register	View on the Charity Commission register

Contact

Address	23 Willow Lane Appleton Warrington WA4 5DZ
Phone	07733433012
Email	georgewilkinson23@gmail.com
Website	www.warringtonrotary.org.uk

Activities

Objects: UPON TRUST TO APPLY BOTH THE CAPITAL AND INCOME THEREOF FOR THE BENEFIT OF SUCH CHARITABLE OBJECTS AS THE CLUB SHALL FROM TIME TO TIME DIRECT.

Activities: Raising money and providing support to local charities and welfare organisations.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE WARRINGTON
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£43,686	£46,520	-	-
2024-06-30	£52,837	£45,061	-	-
2023-06-30	£55,278	£50,326	-	-
2022-06-30	£43,490	£49,509	-	-
2021-06-30	£6,876	£5,790	-	-

Trustees

Name	Role	Appointed
Eric Russell	Chair	2014-07-01
George William Wilkinson		2019-11-04
MICHAEL GEORGE BROWN		
Valerie Gannon		2010-07-01

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

England & Wales - Charity number 245713

Accounts

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CHARITY NUMBER 245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

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For the Year Ended 30 June 2025**

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THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Legal and Administrative Information
For the Year Ended 30 June 2025**

TRUSTEES:

Mr M G Brown
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

REGISTERED OFFICE:

23 Willow Lane
Appleton
Warrington
WA4 5DZ

CHARITY NUMBER:

245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2025

The Trustees submit their report and unaudited accounts for the year ended 30 June 2025.

Legal and administrative information set out on page 1 forms part of this report.

Trustees

The Trustees who served during the year and to the date of this report were:

Mr M G Brown
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

Structure, Governance and Management

The organisation is an unincorporated association and charitable trust, established on 9 August 1965, and registered as a charity (245713) on 15 December 1965. The day to day running of the charity is managed by the Trustees who are appointed by the members of the Charity.

Principal Objectives and Activities of the Charity

The objects and principal activities are:

- Raising money and providing support to local and Rotary supported charities and organisations
- To encourage and foster:
 1. The development of acquaintance as an opportunity for service.
 2. High ethical standards in business and professions; the recognition of the worthiness of all useful occupations; and the dignifying of each Rotarian's occupation as an opportunity to serve society.
 3. The application of the ideal of service in each Rotarian's personal, business and community life.
 4. The advancement of international understanding, goodwill, and peace, through a world fellowship of business and professional persons united in the ideal of service.

In setting our objectives and planning our activities, the Trustees have given consideration to the Charity Commission guidance on public benefit.

The main specific activities carried out during the year were as follows:

- A successful 27th Oktoberfest fund raising event to raise funds to support charities and organisations.
- Ongoing support to the Lendwithcare scheme to assist entrepreneurs in developing countries.
- Working with and supporting the community at various events and various projects took place. Projects included working with local schools to participate in The Rotary Youth Speaks competition, designing and taking part in a "Crazy Karts" competition and to organise a meal pack for the Million Meal Miracle scheme. In addition, twiddle muffs were made for people with dementia
- A successful 26th Indian Curry fund raising event to support charities and organisations

The above, as with all activities were undertaken to further the charity's purposes for the public benefit.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2025

Achievements and Performance

The grants made from The Rotary Club of Warrington Charity Fund have ensured that the objectives of the charity continue to be met for the year to 30 June 2025

Financial Review

The net expenditure is £2,834, compared to a net income of £7,296 in 2024. Expenditure included payments for charitable giving and projects from money that was raised in the previous year. Charitable giving was £15,905 reduced from £19,183. Project expenditure increased from £734 to £3,263. The project expenditure included a meal pack costing £2,080 for which a Rotary grant of £500 was received. The reserves reduced from £31,378 to £28,544 and cash reserves are £26,777. Included in the reserves of £28,544 are unrestricted designated funds of £2,573 and £2,967 that is allocated to Lendwithcare.

It is considered that fund raising will reduce substantially in the following year and a review of fund raising activities will take place. The current level of reserves are considered adequate for future requirements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Membership

During the year, membership of the charity reduced from 22 on 30 June 2024 to 14 on 30 June 2025.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts, and.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

The accounts have been prepared in accordance with the accounting policies set out in note 1(a) to the accounts and comply with the Charities trust deed, the Charities Act 2011 and 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 (FRS102).

Approved by the trustees and signed on their behalf by

Mr. M G Brown, Trustee

30th August 2025:

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 30 June 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources					
Income and endowments from:					
Donations	2	5,825	-	5,825	5,265
Other trading activities	3	37,861	-	37,861	47,497
		<hr/>	<hr/>	<hr/>	<hr/>
Total		43,686	-	43,686	52,762
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Expenditure on:					
Raising funds	4	24,561	-	24,561	22,474
Charitable activities	5	21,847	-	21,847	22,855
Other	6	112	-	112	137
		<hr/>	<hr/>	<hr/>	<hr/>
Total		46,520	-	46,520	45,466
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(Expenditure)		(2,834)	-	(2,834)	7,296
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(2,834)	-	(2,834)	7,296
Reconciliation of funds					
Total funds brought forward		31,378	-	31,378	24,082
Total funds carried forward	11	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

There were no recognised gains or losses other than as stated in the Statement of Financial Activities.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Statement of Financial Position as at 30 June 2025

	Notes	2025		2024	
		£	£	£	£
Current Assets					
Cash at bank and in hand			26,777		28,929
Loans – Lendwithcare	8		2,967		2,582
Total current assets			29,744		31,511
Creditors: amounts falling due within one year:					
Accruals and deferred income	9		1,200		133
Net current assets			28,544		31,378
Total net assets			28,544		31,378
Funds of the Charity					
Unrestricted funds			28,544		31,378
Total funds	11		28,544		31,378

The accounts were approved by the Trustees and authorised for issue on 30th August 2025 and were signed on their behalf by:

Mr M G Brown

Trustee

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2025

1. Accounting Policies

The following accounting policies have been applied consistently regarding items considered material to the accounts.

a) Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

b) Basis of preparation

The Trustees have considered transactions that are anticipated to take place in the foreseeable future and have concluded that no additional financial resources will be required. On this basis the Trustees have concluded that adopting the going concern basis of accounting in preparing the annual accounts is appropriate.

c) Incoming resources

Income is credited to the statement of financial activities (SOFA) at the time it is received unless it relates to a future period. Fees charged by 3rd parties and deducted from the amount collected before it is remitted to the charity are added to income and classed as a fundraising expense. (This applies to card machine income). In the case of performance related grants, income is recognised when the performance related conditions are met. Membership subscriptions received in the nature of a gift are recognised in Donations. Income tax recoverable under gift aid is recognised when applied for and the receipt is probable.

d) Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

e) Tax reclaimed on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor and the gift aid has been applied for. In the case of specific projects, any gift aid amount recovered on a donation is considered to be part of that donation as an addition to the same fund as the initial donation. Gift aid on donations received for Oktoberfest are included in Oktoberfest income.

f) Fund accounting

General Funds held by the charity, classed as unrestricted funds, can be used in accordance with the charitable objectives at the discretion of the Trustees. Funds designated for a particular purpose are also unrestricted. Restricted income funds are those funds that must be spent on restricted purposes.

g) Reserves

The Trustees maintain adequate cash reserves to meet unplanned contingencies. This policy was adhered to throughout the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2025

1. Accounting Policies continued

h) Deferred income

When income is received in a financial year for future events that take place after that financial year end, the income is deferred and recognised in the SOFA as income in the following year.

i) Loans receivable

Loans receivable under the Lendwithcare arrangements are recorded as current assets. Although some repayments may not be received until after twelve months, no estimate is made of these amounts and the total amount owed is included in current assets. The loans are measured on initial recognition of the settlement amount. Subsequently they are measured at the cash expected to be received.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2025**

Analysis of Income by Activity

2. Donations

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	1,952	-	1,952	1,473
Gift Aid	643	-	643	842
Rotary District Grants	500	-	500	-
Membership Subscriptions- classed as donations	2,730	-	2,730	2,950
	<u>5,825</u>	<u>-</u>	<u>5,825</u>	<u>5,265</u>

3. Other Trading Activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising Events:				
Oktoberfest	33,343	-	33,343	38,981
Curry Meal	3,010	-	3,010	5,801
Charter Night	1,508	-	1,508	2,715
	<u>37,861</u>	<u>-</u>	<u>37,861</u>	<u>47,497</u>
Total	<u>43,686</u>	<u>-</u>	<u>43,686</u>	<u>52,762</u>

Analysis of Expenditure by Activity

4. Raising Funds (expenditure)

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising Events:				
Oktoberfest	21,785	-	21,785	20,344
Curry Meal	1,524	-	1,524	49
Charter Night	1,252	-	1,252	2,081
	<u>24,561</u>	<u>-</u>	<u>24,561</u>	<u>22,474</u>

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2025**

Analysis of Expenditure by Activity (continued)

5. Charitable Activities (expenditure)

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grant Payments	13	15,905	-	15,905	19,183
Project Costs – School Meal Pack	14	2,080	-	2,080	-
Project Costs – Other	14	1,183	-	1,183	734
Support Costs	7	2,679	-	2,679	2,938
		21,847	-	21,847	22,855
		21,847	-	21,847	22,855

6. Other Costs (expenditure)

		Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Profit and Loss on Exchange	8	112	-	112	137
		112	-	112	137
		112	-	112	137
Total		46,520	-	46,520	45,466

7. Support Cost Breakdown by Activity

		Charitable Activities		Total 2025 £	Total 2024 £
		Unrestricted £	Restricted £		
Subscriptions-District and Rotary GB&I	2203	-	-	2,203	2,195
Governance	50	-	-	50	50
Lendwithcare default write off	-	-	-	-	41
Sundry	426	-	-	426	652
		2,679	-	2,679	2,938
		2,679	-	2,679	2,938

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2025

8. Loans – Lendwithcare

Lendwithcare assists entrepreneurs in developing countries by giving them a helping hand to get their business started through microfinance loans. The loans are repaid by instalments and when the repayments are received, further loans are then made to new ventures. The charity has been assisting the scheme for 11 years.

An additional £500 was donated into the account during the year. From an investment of £4,500, total money lent under the scheme is £37,234 and £32,762 has been repaid. There were no defaults during the year. Currency fluctuations losses of £112 are included in the current year.

The balances to be repaid total £2,939 and added to a cash balance of £28 gives a balance on the account of £2,967 at 30 June 2025. The balances due are currently on 99 individual loans and are due to be repaid by instalments across different timescales. The charity does not receive any interest payments on the loans.

Current loans have been made into Ecuador, Rwanda, Cambodia, Peru, Vietnam, Philippines, Malawi, Pakistan, Thailand, Kenya, Paraguay, Zambia and the Palestinian Territories.

9. Accruals and Deferred Income

Deferred income of £1,200 at 30 June 2025 is a Rotary District grant received towards the cost of a sports equipment project. The project has not started due to issues not in the control of the charity. The District grant is classed as performance related, but not as restricted, because if it does not proceed, consideration can be given for an alternative project
Accruals of £133 at 30 June 2024 were creditors paid by the charity in July 2024.

10. Analysis of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Cash at bank	26,777	-	26,777
Loans	2,967	-	2,967
Accruals and deferred income	(1,200)	-	(1,200)
	<hr/>	<hr/>	<hr/>
Total Net Assets	28,544	-	28,544
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2025

11. Analysis of Funds

	Balance At 01/07/2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance At 30/06/2025 £
Unrestricted Funds:					
Trust Account	26,864	40,246	(43,562)	-	23,548
General Account	4,514	3,440	(2,958)	-	4,996
Total Unrestricted Funds	31,378	43,686	(46,520)	-	28,544
Total Funds	31,378	43,686	(46,520)	-	28,544

12. Designated Funds

Included in Unrestricted funds of £28,544 are unrestricted designated funds of £2,573. This includes £1,200 set aside for a sports equipment project and in addition a further £1,200 will be added to this project cost by way of the Rotary District grant, currently included in deferred income. A further £1000 is designated for a second “Million Meal Miracle”, school meal pack project. Again a further £1,000 will be added to that project cost by way of a Rotary District grant that has been approved and will be received by the charity after 30 June 2025. In addition, funds received of £373 in the year and designated for the Rotary Foundation charity will be donated after 30 June 2025

13. Grants Paid

Grants paid were £15,905 and all support costs of £2,679 were allocated and added to the SOFA heading of Charitable activities. Support costs are not allocated against individual grants.

The Rotary International Charity is the Rotary Foundation and in total, grants of £2,087 were paid to the Rotary Foundation. Of this amount, £837 was paid towards the End Polio Now Programme and the balance of £1,250 was paid to the annual fund for the purpose of supporting the Rotary Foundation aims. In addition, some of the charity members made donations direct to the Rotary Foundation as sustaining members.

The balance of the remaining grants paid was £13,818 and this was paid to 28 different institutions to help with the individual charities aims and projects. The largest of these grants for £1,000 were paid to Cerebral Palsy Northwest Football Team, Warrington Foodbank and Warrington Sea Cadets, Grants of £500 to £999 were made to 19 other institutions. The other 6 grants paid were for amounts less than £500. Details of several of the institutions supported are included on the charity website.

14. Project Costs:

The charity organised a meal pack with a local school under the “Million Meal Miracle Scheme” at a cost of £2,080 for which a Rotary grant of £500 was received. A second meal pack is planned for the following year. Funds of £1,183 were made available for four further community projects in which members of the charity were involved in the work.

15. Staff Numbers and Costs

The charity has no employees and no staff costs were incurred during the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2025

16. Taxation

The Rotary Club of Warrington Charity Fund is a registered charity and is therefore exempt from tax on its charitable income.

17. Transactions with Trustees and Related Parties

None of the Trustees have been paid any remuneration, expenses or received any other benefits from the Charity or any related entity.

18. Liability of Members

The Rotary Club of Warrington Charity Fund is an unincorporated association; a charitable trust. As such, the Trustees can become liable for any debts incurred during the charity's business.

19. Financial Period

These financial statements cover the year ended 30 June 2025. The Trustees have selected 30 June as the most appropriate date for preparing financial statements.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Independent Examiner's Report on the Accounts.

I report to the trustees on my examination of the Accounts of the above charity for the year ended 30th June 2025.

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and confirm that an independent examination is needed.

I report in my respect of my examination of the Charity accounts carried out under section 145 of the Charities Act 2011, and in carrying out my investigation I have followed all the applicable directions given by the Charities Commission under section 145(5) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect

- The accounting records were not kept in accordance with section 130 of the Charities Act or
- The accounts did not comply with the accounting records or, the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulation 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 come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Peter W Hurst FCMA CGMA

Fellow of the Chartered Institute of Management Accountants

2 Foxes Hey
Cuddington,
Northwich
Cheshire
CW8 2UU

Date: 30th August 2025

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

England & Wales - Charity number 245713

Accounts

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

CHARITY NUMBER 245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

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For the Year Ended 30 June 2024**

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THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Legal and Administrative Information
For the Year Ended 30 June 2024**

TRUSTEES:

Mr M G Brown
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

REGISTERED OFFICE:

Hawthorn Cottage
Cann Lane South
Appleton
Warrington
WA4 5NJ

CHARITY NUMBER:

245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2024

The Trustees submit their report and unaudited accounts for the year ended 30 June 2024.

Legal and administrative information set out on page 1 forms part of this report.

Trustees

The Trustees who served during the year and to the date of this report were:

Mr M G Brown
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

Structure, Governance and Management

The organisation is an unincorporated association and charitable trust, established on 9 August 1965, and registered as a charity (245713) on 15 December 1965. The day to day running of the charity is managed by the Trustees who are appointed by the members of the Charity.

Principal Objectives and Activities of the Charity

The objects and principal activities are:

- Raising money and providing support to local and Rotary supported charities and organisations
- To encourage and foster:
 1. The development of acquaintance as an opportunity for service.
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 3. The application of the ideal of service in each Rotarian's personal, business and community life.
 4. The advancement of international understanding, goodwill, and peace, through a world fellowship of business and professional persons united in the ideal of service.

In setting our objectives and planning our activities, the Trustees have given consideration to the Charity Commission guidance on public benefit.

The main specific activities carried out during the year were as follows:

- A very successful 26th Oktoberfest fund raising event to raise funds to support charities and organisations.
- Ongoing support to the Lendwithcare scheme to assist entrepreneurs in developing countries.
- Working in the community including various projects assisting the local community. This included working with local schools to participate in The Rotary Youth Speaks competition and to design and take part in a "Crazy Karts" competition. In addition, twiddle muffs were made for people with dementia.
- A successful 25th Indian Curry fund raising event to support charities and organisations

The above, as with all activities were undertaken to further the charity's purposes for the public benefit.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2024

Achievements and Performance

The grants made from The Rotary Club of Warrington Charity Fund have ensured that the objectives of the charity continue to be met for the year to 30 June 2024

Financial Review

The net income is £7,296, compared to a net income of £4,952 in 2023. In addition, charitable giving increased from £16,356 to £19,183 which was possible due to continual income from very successful Oktoberfest and Curry meal events. The reserves increased from £24,082 to £31,378 and cash reserves are £28,929. The reserves are considered adequate for future requirements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Membership

During the year, membership of the charity reduced from 23 on 30 June 2023 to 22 on 30 June 2024.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts, and.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

The accounts have been prepared in accordance with the accounting policies set out in note 1(a) to the accounts and comply with the Charities trust deed, the Charities Act 2011 and 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 (FRS102).

Approved by the trustees and signed on their behalf by

Mr. M G Brown, Trustee

DATE: 30 September 2024

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 30 June 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income and endowments from:					
Donations	2	5,265	-	5,265	6,681
Other trading activities	3	47,497	-	47,497	48,597
		<hr/>	<hr/>	<hr/>	<hr/>
Total		52,762	-	52,762	55,278
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Expenditure on:					
Raising funds	4	22,474	-	22,474	26,894
Charitable activities	5	22,855	-	22,855	22,442
Other	6	137	-	137	990
		<hr/>	<hr/>	<hr/>	<hr/>
Total		45,466	-	45,466	50,326
		<hr/>	<hr/>	<hr/>	<hr/>
Net income		7,296	-	7,296	4,952
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		7,296	-	7,296	4,952
Reconciliation of funds					
Total funds brought forward		24,082	-	24,082	19,130
Total funds carried forward	12	<hr/>	<hr/>	<hr/>	<hr/>
		31,378	-	31,378	24,082
		=====	=====	=====	=====

There were no recognised gains or losses other than as stated in the Statement of Financial Activities.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Statement of Financial Position as at 30 June 2024

	Notes	£	2024 £	£	2023 £
Current Assets					
Cash at bank and in hand			28,929		21,822
Loans – Lendwithcare	8		2,582		2,759
Debtors	9		-		500
Total current assets			31,511		25,081
Creditors: amounts falling due within one year:					
Accruals and deferred income	10		133		999
Net current assets			31,378		24,082
Total net assets			31,378		24,082
Funds of the Charity					
Unrestricted funds			31,378		24,082
Total funds	12		31,378		24,082

The accounts were approved by the Trustees and authorised for issue on 30 September 2024 and were signed on their behalf by:

Mr M G Brown

Trustee

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2024

1. Accounting Policies

The following accounting policies have been applied consistently regarding items considered material to the accounts.

a) Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

b) Basis of preparation

The Trustees have considered transactions that are anticipated to take place in the foreseeable future and have concluded that no additional financial resources will be required. On this basis the Trustees have concluded that adopting the going concern basis of accounting in preparing the annual accounts is appropriate.

c) Incoming resources

Income is credited to the statement of financial activities (SOFA) at the time it is received unless it relates to a future period. Fees charged by 3rd parties and deducted from the amount collected before it is remitted to the charity are added to income and classed as a fundraising expense. (This applies to card machine income). In the case of performance related grants, income is recognised when the performance related conditions are met. Membership subscriptions received in the nature of a gift are recognised in Donations. Income tax recoverable under gift aid is recognised when applied for and the receipt is probable.

d) Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

e) Tax reclaimed on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor and the gift aid has been applied for. In the case of specific projects, any gift aid amount recovered on a donation is considered to be part of that donation as an addition to the same fund as the initial donation. Gift aid on donations received for Oktoberfest are included in Oktoberfest income.

f) Fund accounting

General Funds held by the charity, classed as unrestricted funds, can be used in accordance with the charitable objectives at the discretion of the Trustees. Funds designated for a particular purpose are also unrestricted. Restricted income funds are those funds that must be spent on restricted purposes.

g) Reserves

The Trustees maintain adequate cash reserves to meet unplanned contingencies. This policy was adhered to throughout the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2024

1. Accounting Policies continued

h) Deferred income

When income is received in a financial year for future events that take place after that financial year end, the income is deferred and recognised in the SOFA as income in the following year.

i) Loans receivable

Loans receivable under the Lendwithcare arrangements are recorded as current assets. Although some repayments may not be received until after twelve months, no estimate is made of these amounts and the total amount owed is included in current assets. The loans are measured on initial recognition of the settlement amount. Subsequently they are measured at the cash expected to be received.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2024**

Analysis of Income by Activity

2. Donations

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	1,473	-	1,473	2,265
Gift Aid	842	-	842	711
Rotary District Grants	-	-	-	1,100
Membership Subscriptions- classed as donations	2,950	-	2,950	2,605
	<hr/>	<hr/>	<hr/>	<hr/>
	5,265	-	5,265	6,681
	=====	=====	=====	=====

3. Other Trading Activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Fundraising Events:				
Oktoberfest	38,981	-	38,981	41,616
Curry Meal	5,801	-	5,801	4,347
Charter Night	2,715	-	2,715	2,634
	<hr/>	<hr/>	<hr/>	<hr/>
	47,497	-	47,497	48,597
	=====	=====	=====	=====
	<hr/>	<hr/>	<hr/>	<hr/>
Total	52,762	-	52,762	55,278
	=====	=====	=====	=====

Analysis of Expenditure by Activity

4. Raising Funds (expenditure)

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Fundraising Events:				
Oktoberfest	20,344	-	20,344	22,579
Curry Meal	49	-	49	1,900
Charter Night	2,081	-	2,081	2,415
	<hr/>	<hr/>	<hr/>	<hr/>
	22,474	-	22,474	26,894
	=====	=====	=====	=====

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2024**

Analysis of Expenditure by Activity (continued)

5. Charitable Activities (expenditure)

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Grant Payments	13	19,183	-	19,183	16,356
Project Costs	14	734	-	734	3,151
Support Costs	7	2,938	-	2,938	2,935
		22,855	-	22,855	22,442
		22,855	-	22,855	22,442

6. Other Costs (expenditure)

		Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Profit and Loss on Exchange	8	137	-	137	990
		137	-	137	990
		137	-	137	990
Total		45,466	-	45,466	50,326

7. Support Cost Breakdown by Activity

		Charitable Activities		Total 2024 £	Total 2023 £
		Unrestricted £	Restricted £		
Subscriptions-District and RIBI	2,195	-	-	2,195	1,975
Governance	50	-	-	50	50
Publicity and Marketing – Educational	-	-	-	-	500
Lendwithcare default write off	41	-	-	41	49
Sundry	652	-	-	652	361
		2,938	-	2,938	2,935
		2,938	-	2,938	2,935

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2024

8. Loans – Lendwithcare

Lendwithcare assists entrepreneurs in developing countries by giving them a helping hand to get their business started through microfinance loans. The loans are repaid by instalments and when the repayments are received, further loans are then made to new ventures.

From an investment of £4,000, total money lent under the scheme is £34,474 and £30,678 has been repaid. The current years defaults total £41 and previous years defaults were £279.

The charity has been assisting the scheme for 10 years and in the previous year for the first time, additional information has been provided to identify that currency losses over the first 9-year period amounted to £945. It was necessary to incorporate a currency loss adjustment of £990 into the previous year's accounts. Further currency losses of £137 are included in the current year

The balances to be repaid total £2,378 and added to a cash balance of £204 gives a balance on the account of £2,582 at 30 June 2024. The balances due are currently on 87 individual loans and are due to be repaid by instalments across different timescales. The charity does not receive any interest payments on the loans.

Current loans have been made into Ecuador, Rwanda, Cambodia, Peru, Vietnam, Philippines, Malawi, Pakistan, Thailand and Zambia

9. Debtors

There were no debtors at 30 June 2024. Previous years debtors of £500 were for a payment made in advance for the Charter Night which was held in November 2023

10. Accruals and deferred income

Accruals and deferred income of £133 at 30 June 2024 are creditors paid by the charity in July 2024. The previous year total of £999 was for creditors of £169 and deferred income of £830. The deferred income was for sponsorship monies received prior to 30 June 2023 towards the 2023 Oktoberfest fund raising event.

11. Analysis of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Cash at bank	28,929	-	28,929
Loans	2,582	-	2,582
Other debtors	-	-	-
Accruals and deferred income	(133)	-	(133)
	<hr/>	<hr/>	<hr/>
Total Net Assets	31,378	-	31,378
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2024

12. Analysis of Funds

	Balance At 01/07/2023	Incoming Resources	Resources Expended	Transfers	Balance At 30/06/2024
	£	£	£	£	£
Unrestricted Funds:					
Trust Account	18,936	48,923	(40,995)	-	26,864
General Account	5,146	3,839	(4,471)	-	4,514
Total Unrestricted Funds	24,082	52,762	(45,466)	-	31,378
Total Funds	24,082	52,762	(45,466)	-	31,378

13. Grants Paid

Grants paid were £19,183 and all support costs of £2,938 were allocated and added to the SOFA heading of Charitable activities. Support costs are not allocated against individual grants.

The Rotary International Charity is the Rotary Foundation and in total, grants of £1,696 were paid to the Rotary Foundation. Of this amount, £886 was paid towards the End Polio Now Programme and the balance of £810 was paid to the annual fund for the purpose of supporting the Rotary Foundation aims. In addition, some of the charity members made donations direct to the Rotary Foundation as sustaining members.

The balance of the remaining grants paid was £17,487 and this was paid to 33 different institutions to help with the individual charities aims and projects. The largest of these grants for £1,000 or more were paid to Guide Dogs, Colours Learning Education Trust, Disaster Aid, Burtonwood and Winick Community Bus, St Rocco' Hospice, and Cerebral Palsy FC. Grants of £500 to £999 were made to 14 other institutions. The other 13 grants paid were for amounts less than £500 Details of several of the institutions supported are included on the charity website.

14. Project Costs:

Funds of £734 were made available for four community projects in which members of the charity carried out the work.

15. Staff Numbers and Costs

The charity has no employees and no staff costs were incurred during the year.

16. Taxation

The Rotary Club of Warrington Charity Fund is a registered charity and is therefore exempt from tax on its charitable income.

17. Transactions with Trustees and Related Parties

None of the Trustees have been paid any remuneration, expenses or received any other benefits from the Charity or any related entity.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2024

18. Liability of Members

The Rotary Club of Warrington Charity Fund is an unincorporated association; a charitable trust. As such, the Trustees can become liable for any debts incurred during the charity's business.

19. Financial Period

These financial statements cover the year ended 30 June 2024. The Trustees have selected 30 June as the most appropriate date for preparing financial statements.

I THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Independent Examiner's Report on the Accounts.

I report to the trustees on my examination of the Accounts of the above charity for the year ended 30th June 2024.

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act) and confirm that an independent examination is needed.

I report in my respect of my examination of the Charity accounts carried out under section 145 of the Charities Act 2011, and in carrying out my investigation I have followed all the applicable directions given by the Charities Commission under section 145(5) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect

- The accounting records were not kept in accordance with section 130 of the Charities Act or
- The accounts did not comply with the accounting records or, the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulation 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 come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Peter W Hurst FCMA CGMA

Fellow of the Chartered Institute of Management Accountants

2 Foxes Hey
Cuddington,
Northwich
Cheshire
CW8 2UU

Date: 30 September 2024

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

England & Wales - Charity number 245713

Accounts

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

CHARITY NUMBER 245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Index to Financial Statements
For the Year Ended 30 June 2023**

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THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Legal and Administrative Information
For the Year Ended 30 June 2023**

TRUSTEES:

Mr M G Brown
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

REGISTERED OFFICE:

Hawthorn Cottage
Cann Lane South
Appleton
Warrington
WA4 5NJ

CHARITY NUMBER:

245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2023

The Trustees submit their report and unaudited accounts for the year ended 30 June 2023.

Legal and administrative information set out on page 1 forms part of this report.

Trustees

The Trustees who served during the year and to the date of this report were:

Mr M G Brown
Ms D M Ingham (resigned 27 December 2022))
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

Structure, Governance and Management

The organisation is an unincorporated association and charitable trust, established on 9 August 1965, and registered as a charity (245713) on 15 December 1965. The day to day running of the charity is managed by the Trustees who are appointed by the members of the Charity.

Principal Objectives and Activities of the Charity

The objects and principal activities are:

- Raising money and providing support to local and Rotary supported charities and organisations
- To encourage and foster:
 1. The development of acquaintance as an opportunity for service.
 2. High ethical standards in business and professions; the recognition of the worthiness of all useful occupations; and the dignifying of each Rotarian's occupation as an opportunity to serve society.
 3. The application of the ideal of service in each Rotarian's personal, business and community life.
 4. The advancement of international understanding, goodwill, and peace, through a world fellowship of business and professional persons united in the ideal of service.

In setting our objectives and planning our activities, the Trustees have given consideration to the Charity Commission guidance on public benefit.

The main specific activities carried out during the year were as follows:

- A very successful 25th Oktoberfest fund raising event to raise funds to support charities and organisations.
- Ongoing support to the Lendwithcare scheme to assist entrepreneurs in developing countries.
- A local project for the installation of a defibrillator into an out of service telephone box The Charity received a Rotary District grant towards the cost of this project.
- A local project for the building of a shelter to provide an outside meeting area at Ullswater House; that provides independent living for people with special needs.
- A successful 24th Indian Curry fund raising event

The above, as with all activities were undertaken to further the charity's purposes for the public benefit.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2023

Achievements and Performance

The grants made from The Rotary Club of Warrington Charity Fund have ensured that the objectives of the charity continue to be met for the year to 30 June 2023

Financial Review

The net income is £4,952, compared to a net expenditure of £6,019 in 2022. The net income was achieved, despite a write off and catch up of exchange losses on the Lendwithcare account. In addition, charitable giving increased from £13,437 to £16,356 which was possible due to increased income from a very successful 25th Oktoberfest event. The net expenditure in the previous year was in part due to designated project expenditure for the Steps for Peace Project of £10,000. The reserves increased from £19,130 to £24,082 and cash reserves are £21,822. The reserves are considered adequate for future requirements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Membership

During the year, membership of the charity increased from 21 on 1 July 2022 to 23 on 30 June 2023.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts, and.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

The accounts have been prepared in accordance with the accounting policies set out in note 1(a) to the accounts and comply with the Charities trust deed, the Charities Act 2011 and 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 (FRS102).

Approved by the trustees and signed on their behalf by

Mr. M G Brown, Trustee

7th October 2023:

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 30 June 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income and endowments from:					
Donations	2	6,681	-	6,681	6,136
Other trading activities	3	48,597	-	48,597	37,354
		<hr/>	<hr/>	<hr/>	<hr/>
Total		55,278	-	55,278	43,490
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Expenditure on:					
Raising funds	4	26,894	-	26,894	23,293
Charitable activities	5	22,442	-	22,442	26,216
Other	6	990	-	990	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total		50,326	-	50,326	49,509
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)		4,952	-	4,952	(6,019)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		4,952	-	4,952	(6,019)
Reconciliation of funds					
Total funds brought forward		19,130	-	19,130	25,149
Total funds carried forward	12	<hr/> 24,082 <hr/> <hr/>	<hr/> - <hr/> <hr/>	<hr/> 24,082 <hr/> <hr/>	<hr/> 19,130 <hr/> <hr/>

There were no recognised gains or losses other than as stated in the Statement of Financial Activities.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Statement of Financial Position as at 30 June 2023

	Notes	£	2023 £	£	2022 £
Current Assets					
Cash at bank and in hand			21,822		17,241
Loans – Lendwithcare	8		2,759		3,816
Debtors	9		500		1,173
Total current assets			25,081		22,230
Creditors: amounts falling due within one year:					
Accruals and deferred income	10		999		3,100
Net current assets			24,082		19,130
Total net assets			24,082		19,130
Funds of the Charity					
Unrestricted funds			24,082		19,130
Total funds	12		24,082		19,130

The accounts were approved by the Trustees and authorised for issue on 7th October 2023 and were signed on their behalf by:

Mr M G Brown

Trustee

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2023

1. Accounting Policies

The following accounting policies have been applied consistently regarding items considered material to the accounts.

a) Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

b) Basis of preparation

The Trustees have considered transactions that are anticipated to take place in the foreseeable future and have concluded that no additional financial resources will be required. On this basis the Trustees have concluded that adopting the going concern basis of accounting in preparing the annual accounts is appropriate.

c) Incoming resources

Income is credited to the statement of financial activities (SOFA) at the time it is received unless it relates to a future period. Fees charged by 3rd parties and deducted from the amount collected before it is remitted to the charity are added to income and classed as a fundraising expense. (This applies to card machine income). In the case of performance related grants, income is recognised when the performance related conditions are met. Membership subscriptions received in the nature of a gift are recognised in Donations. Income tax recoverable under gift aid is recognised when applied for and the receipt is probable.

d) Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

e) Tax reclaimed on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor and the gift aid has been applied for. In the case of specific projects, any gift aid amount recovered on a donation is considered to be part of that donation as an addition to the same fund as the initial donation. Gift aid on donations received for Oktoberfest are included in Oktoberfest income.

f) Fund accounting

General Funds held by the charity, classed as unrestricted funds, can be used in accordance with the charitable objectives at the discretion of the Trustees. Funds designated for a particular purpose are also unrestricted. Restricted income funds are those funds that must be spent on restricted purposes.

g) Reserves

The Trustees maintain adequate cash reserves to meet unplanned contingencies. This policy was adhered to throughout the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2023

1. Accounting Policies continued

h) Deferred income

When income is received in a financial year for future events that take place after that financial year end, the income is deferred and recognised in the SOFA as income in the following year.

i) Loans receivable

Loans receivable under the Lendwithcare arrangements are recorded as current assets. Although some repayments may not be received until after twelve months, no estimate is made of these amounts and the total amount owed is included in current assets. The loans are measured on initial recognition of the settlement amount. Subsequently they are measured at the cash expected to be received.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2023**

Analysis of Income by Activity

2. Donations

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	2,265	-	2,265	2,933
Gift Aid	711	-	711	673
Rotary District Grants	1,100	-	1,100	-
Membership Subscriptions- classed as donations	2,605	-	2,605	2,530
	<hr/>	<hr/>	<hr/>	<hr/>
	6,681	-	6,681	6,136
	=====	=====	=====	=====

3. Other Trading Activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fundraising Events:				
Oktoberfest	41,616	-	41,616	32,055
Curry Meal and Curry Raffle	4,347	-	4,347	3,120
Charter Night	2,634	-	2,634	2,068
Frugal Meal	-	-	-	111
	<hr/>	<hr/>	<hr/>	<hr/>
	48,597	-	48,597	37,354
	=====	=====	=====	=====
	<hr/>	<hr/>	<hr/>	<hr/>
Total	55,278	-	55,278	43,490
	=====	=====	=====	=====

Analysis of Expenditure by Activity

4. Raising Funds (expenditure)

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Fundraising Events:				
Oktoberfest	22,579	-	22,579	20,713
Curry Meal	1,900	-	1,900	1,000
Charter Night	2,415	-	2,415	1,580
	<hr/>	<hr/>	<hr/>	<hr/>
	26,894	-	26,894	23,293
	=====	=====	=====	=====

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2023**

Analysis of Expenditure by Activity (continued)

5. Charitable Activities (expenditure)

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grant Payments	13	16,356	-	16,356	13,437
Project Costs	14	3,151	-	3,151	10,000
Support Costs	7	2,935	-	2,935	2,779
		22,442	-	22,442	26,216
		22,442	-	22,442	26,216

6. Other Costs (expenditure)

		Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Profit and Loss on Exchange	8	990	-	990	-
		990	-	990	-
		990	-	990	-
Total		50,326	-	50,326	49,509

7. Support Cost Breakdown by Activity

		Charitable Activities		Total 2023 £	Total 2022 £
		Unrestricted £	Restricted £		
Subscriptions-District and RIBI	1975	-	-	1,975	1,722
Governance	50	-	-	50	50
Publicity and Marketing – Educational	500	-	-	500	658
Lendwithcare default write off	49	-	-	49	41
Sundry	361	-	-	361	308
		2,935	-	2,935	2,779
		2,935	-	2,935	2,779

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2023

8. Loans – Lendwithcare

Lendwithcare assists entrepreneurs in developing countries by giving them a helping hand to get their business started through microfinance loans. The loans are repaid by instalments and when the repayments are received, further loans are then made to new ventures.

From an investment of £4,000, total money lent under the scheme is £32,314 and £28,504 has been repaid. The current years defaults total £49 and previous years defaults were £230.

The charity has been assisting the scheme for 9 years and for the first time, additional information has been provided to identify that currency losses over that 9-year period amount to £945. It had previously been considered that funds repaid incorporated currency losses and it is now clear that was not the case. It has been necessary to incorporate a currency loss adjustment of £990 into these accounts. As the amount of the currency loss attributable to previous years is not known, it is not possible to show the effect on the previous years figures, resulting in the total cumulative exchange loss included in the current years accounts to 30 June 2023.

The balances to be repaid total £2,569 and added to a cash balance of £190 gives a balance on the account of £2,759 at 30 June 2023. The balances due are currently on 97 individual loans and are due to be repaid by instalments across different timescales. The charity does not receive any interest payments on the loans.

Current loans have been made into Ecuador, Rwanda, Cambodia, Peru, Vietnam, the Palestinian Territories, Philippines, Malawi, Pakistan, Thailand and Zambia

9. Debtors

Debtors of £500 at 30 June 2023 is for a payment made in advance for the Charter Night due to be held in November 2023

10. Accruals and deferred income

Accruals and deferred income of £999 at 30 June 2023 are creditors of £169 paid by the charity in July 2023 and deferred income of £830. The deferred income is for sponsorship monies received prior to 30 June 2023 towards the next Oktoberfest fund raising event.

11. Analysis of Net Assets By Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Cash at bank	21,822	-	21,822
Loans	2,759	-	2,759
Other debtors	500	-	500
Accruals and deferred income	(999)	-	(999)
	-----	-----	-----
Total Net Assets	24,082	-	24,082
	=====	=====	=====

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2023

12. Analysis of Funds

	Balance At 01/07/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance At 30/06/2023 £
Unrestricted Funds:					
Trust Account	14,159	51,619	(46,842)	-	18,936
General Account	4,971	3,659	(3,484)	-	5,146
Total Unrestricted Funds	19,130	55,278	(50,326)	-	24,082
Total Funds	19,130	55,278	(50,326)	-	24,082

13. Grants Paid

Grants paid were £16,356 and all support costs of £2,935 were allocated and added to the SOFA heading of Charitable activities. Support costs are not allocated against individual grants. All grants were paid to institutions and not to individuals.

The Rotary International Charity is the Rotary Foundation and in total, grants of £1,653 were paid to the Rotary Foundation. Of this amount, £615 was paid towards the End Polio Now Programme and the balance of £1,038 was paid to the annual fund for the purpose of supporting the Rotary Foundation aims. In addition, some of the charity members made donations direct to the Rotary Foundation as sustaining members.

The balance of the remaining grants paid was £14,703 and this was paid to 19 different institutions to help with the individual charities aims and projects. The largest of these grants for £1,000 or more were paid to Guide Dogs, Sandy Lane Nursery School, Active Hope, Ukraine Appeal and Ukraine Land Mine Signs Appeal, New Routes, Warrington Woman's Aid, Warrington Youth, Warrington Food Bank, WODAC, Rise Against Hunger and Disaster Aid. Details of several of the institutions supported are included on the charity website.

14. Project Costs:

Funds of £3,151 were made available for two projects in which members of the charity carried out the work. One project costing £2,600 was for the installation of a defibrillator into an old telephone box in Warrington town centre. The work was in progress at the year end and will be completed in the year to 30 June 2024. The charity received a Rotary District grant of £1,100 towards the project cost. The other project costing £551 was for the building of a shelter to provide an outside meeting area for Ullswater House in Warrington. Ullswater House provides independent living for people with special needs.

In the previous year, the charity made a payment of £10,000 towards the Tim Parry- Johnathan Ball Peace Foundation Steps for Peace Project. This payment allowed the project to be carried out in two local primary schools and various Rotarians attended and assisted with the project delivery.

15. Staff Numbers and Costs

The charity has no employees and no staff costs were incurred during the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2023

16. Taxation

The Rotary Club of Warrington Charity Fund is a registered charity and is therefore exempt from tax on its charitable income.

17. Transactions with Trustees and Related Parties

None of the Trustees have been paid any remuneration, expenses or received any other benefits from the Charity or any related entity.

18. Liability of Members

The Rotary Club of Warrington Charity Fund is an unincorporated association; a charitable trust. As such, the Trustees can become liable for any debts incurred during the charity's business.

19. Financial Period

These financial statements cover the year ended 30 June 2023. The Trustees have selected 30 June as the most appropriate date for preparing financial statements.

Independent Examiner's Report

In accordance with the letter of engagement dated 12th November 2013, and in order to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of The Rotary Club of Warrington (registered charity no: 245713) for the year ended 30th June 2023. These comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes from the accounting records i.e. notes 1-19, and the information and explanations you have given to me.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Peter W Hurst FCMA CGMA

Fellow of the Chartered Institute of Management Accountants

Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Date: 7th October 2023

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

England & Wales - Charity number 245713

Accounts

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

CHARITY NUMBER 245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

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For the Year Ended 30 June 2022**

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THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Legal and Administrative Information
For the Year Ended 30 June 2022**

TRUSTEES:

Mr M G Brown
Ms D M Ingham
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

REGISTERED OFFICE:

Hawthorn Cottage
Cann Lane South
Appleton
Warrington
WA4 5NJ

CHARITY NUMBER:

245713

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2022

The Trustees submit their report and unaudited accounts for the year ended 30 June 2022.

Legal and administrative information set out on page 1 forms part of this report.

Trustees

The Trustees who served during the year and to the date of this report were:

Mr M G Brown
Ms D M Ingham
Mr E Russell
Mrs V Gannon
Mr G W Wilkinson

Structure, Governance and Management

The organisation is an unincorporated association and charitable trust, established on 9 August 1965, and registered as a charity (245713) on 15 December 1965. The day to day running of the charity is managed by the Trustees who are appointed by the members of the Charity.

Membership

During the year, membership of the charity reduced from 22 on 1 July 2021 to 21 on 30 June 2022.

Principal Objectives and Activities of the Charity

The objects and principal activities are:

- Raising money and providing support to local and Rotary supported charities and organisations
- To encourage and foster:
 1. The development of acquaintance as an opportunity for service.
 2. High ethical standards in business and professions; the recognition of the worthiness of all useful occupations; and the dignifying of each Rotarian's occupation as an opportunity to serve society.
 3. The application of the ideal of service in each Rotarian's personal, business and community life.
 4. The advancement of international understanding, goodwill, and peace, through a world fellowship of business and professional persons united in the ideal of service.

In setting our objectives and planning our activities, the Trustees have given consideration to the Charity Commission guidance on public benefit.

The main specific activities carried out during the year were as follows:

- A successful Oktoberfest fund raising event to raise funds to support charities and organisations.
- Ongoing support to the Lendwithcare scheme to assist entrepreneurs in developing countries.
- A £10,000 Steps for Peace Project with the Tim Parry-Johnathan Ball Peace Centre
- A successful Indian Curry fund raising event

The above, as with all activities were undertaken to further the charity's purposes for the public benefit.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Trustees' Report For the Year Ended 30 June 2022

The previous years activities were very low as a result of restrictions caused by the worldwide coronavirus pandemic. It is with great delight that normal activities were allowed to re-commence during the current year resulting in near normal levels of income and expenditure.

Achievements and Performance

The grants made from The Rotary Club of Warrington Charity Fund have ensured that the objectives of the charity continue to be met for the year to 30 June 2022

Financial Review

The net expenditure is £6,019, compared to a surplus of £1,086 in 2021, a year impacted by Covid restrictions on our activities. The net expenditure was in part due to designated project expenditure for the Steps for Peace Project of £10,000. In addition our charitable giving recovered significantly from £3,726 to £13,437, so charitable expenditure was notably high. The net expenditure is 35% of the cash reserves: those reserves are considered adequate for future requirements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts, and.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

The accounts have been prepared in accordance with the accounting policies set out in note 1(a) to the accounts and comply with the Charities trust deed, the Charities Act 2011 and 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 (FRS102).

Approved by the trustees and signed on their behalf by

Mr. M G Brown, Trustee

3 October 2022

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 30 June 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Income and endowments from:					
Donations	2	6,136	-	6,136	4,538
Other trading activities	3	37,354	-	37,354	2,338
Other income		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total		43,490	-	43,490	6,876
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Expenditure on:					
Raising funds	4	23,293	-	23,293	-
Charitable activities	5	26,216	-	26,216	5,790
		<hr/>	<hr/>	<hr/>	<hr/>
Total		49,509	-	49,509	5,790
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)		(6,019)	-	(6,019)	1,086
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(6,019)	-	(6,019)	1,086
Reconciliation of funds					
Total funds brought forward		25,149	-	25,149	24,063
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	11	19,130	-	19,130	25,149
		=====	=====	=====	=====

There were no recognised gains or losses other than as stated in the Statement of Financial Activities.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Statement of Financial Position as at 30 June 2022

	Notes	2022	2021
		£	£
Current Assets			
Cash at bank and in hand		17,241	21,199
Loans – Lendwithcare	7	3,816	3,950
Debtors	8	1,173	-
Total current assets		22,230	25,149
Creditors: amounts falling due within one year:			
Accruals and deferred income	9	3,100	-
Net current assets		19,130	25,149
Total net assets		19,130	25,149
Funds of the Charity			
Unrestricted funds		19130	15,391
Unrestricted funds - designated	12	-	9,758
Total funds	11	19,130	25,149

The accounts were approved by the Trustees and authorised for issue on 3 October 2022 and were signed on their behalf by:

Mr M G Brown

Trustee

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2022

1. Accounting Policies

The following accounting policies have been applied consistently regarding items considered material to the accounts.

a) Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

b) Basis of preparation

The Trustees have considered transactions that are anticipated to take place in the foreseeable future and have concluded that no additional financial resources will be required. On this basis the Trustees have concluded that adopting the going concern basis of accounting in preparing the annual accounts is appropriate.

c) Incoming resources

Income is credited to the statement of financial activities (SOFA) at the time it is received unless it relates to a future period. Fees charged by 3rd parties and deducted from the amount collected before it is remitted to the charity are added to income and classed as a fundraising expense. (This applies to card machine income). In the case of performance related grants, income is recognised when the performance related conditions are met. Membership subscriptions received in the nature of a gift are recognised in Donations. Income tax recoverable under gift aid is recognised when applied for and the receipt is probable.

d) Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

e) Tax reclaimed on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor and the gift aid has been applied for. In the case of specific projects, any gift aid amount recovered on a donation is considered to be part of that donation as an addition to the same fund as the initial donation. Gift aid on donations received for Oktoberfest are included in Oktoberfest income.

f) Fund accounting

General Funds held by the charity, classed as unrestricted funds, can be used in accordance with the charitable objectives at the discretion of the Trustees. Funds designated for a particular purpose are also unrestricted. Restricted income funds are those funds that must be spent on restricted purposes.

g) Reserves

The Trustees maintain adequate cash reserves to meet unplanned contingencies. This policy was adhered to throughout the year.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2022

1. Accounting Policies continued

h) Deferred income

When income is received in a financial year for future events that take place after that financial year end, the income is deferred and recognised in the SOFA as income in the following year.

i) Loans receivable

Loans receivable under the Lendwithcare arrangements are recorded as current assets. Although some repayments may not be received until after twelve months, no estimate is made of these amounts and the total amount owed is included in current assets. The loans are measured on initial recognition of the settlement amount. Subsequently they are measured at the cash expected to be received.

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

**Notes to the Financial Statements
For the Year Ended 30 June 2022**

Analysis of Income by Activity

2. Donations

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	2,933	-	2,933	1,158
Gift Aid	673	-	673	860
District Grants	-	-	-	-
Membership Subscriptions- classed as donations	2,530	-	2,530	2,520
	<hr/>	<hr/>	<hr/>	<hr/>
	6,136	-	6,136	4,538
	=====	=====	=====	=====

3. Other Trading Activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fundraising Events:				
Oktoberfest	32,055	-	32,055	-
Curry Meal and Curry Raffle	3,120	-	3,120	1,828
Charter Night	2,068	-	2,068	240
Frugal Meal	111	-	111	-
Quiz	-	-	-	65
Bottle Raffle	-	-	-	205
	<hr/>	<hr/>	<hr/>	<hr/>
	37,354	-	37,354	2,338
	=====	=====	=====	=====
	<hr/>	<hr/>	<hr/>	<hr/>
Total	43,490	-	43,490	6,876
	=====	=====	=====	=====

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2022

Analysis of Expenditure by Activity

4. Raising Funds (expenditure)

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Fundraising Events:				
Oktoberfest	20,713	-	20,713	-
Curry Meal	1,000	-	1,000	-
Charter Night	1,580	-	1,580	-
	23,293	-	23,293	=
	23,293	-	23,293	=

5. Charitable Activities (expenditure)

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Grant Payments	13,437	-	13,437	3,726
Rainbow Bag Project	-	-	-	225
Steps for Peace Project	10,000	-	10,000	-
Support Costs	2,779	-	2,779	1,839
	26,216	-	26,216	5,790
	26,216	-	26,216	5,790
Total	49,509	-	49,509	5,790

6. Support Cost Breakdown by Activity

	Charitable Activities		Total 2022 £	Total 2021 £
	Unrestricted £	Restricted £		
Subscriptions-District and RIBI	1,722	-	1,722	1,933
Governance	50	-	50	50
Publicity – Educational	658	-	658	-
Lendwithcare default write off	41	-	41	-
Sundry	308	-	308	(144)
	2,779	-	2,779	1,839
	2,779	-	2,779	1,839

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2022

7. Loans – Lendwithcare

From an investment of £4,000, total money lent under the scheme is £29,944 and £25,900 has been repaid. There is a balance in the account of £1 to loan. The current years defaults total £41 and previous years defaults were £188. This results in balances to be repaid of £3,816. (2021: £3,950). The balances due are currently on 103 individual loans and are due to be repaid by instalments across different timescales. No interest is charged on the loans.

Lendwithcare assists entrepreneurs in developing countries by giving them a helping hand to get their business started through microfinance loans. The loans are repaid by instalments and when the repayments are received, further loans are then made to new ventures. Current loans have been made into Ecuador, Georgia, Rwanda, Cambodia, Peru, Vietnam, the Palestinian Territories and the Philippines.

8. Debtors

Debtors of £1,173 at 30 June 2022 are gift aid applied for of £873 and a payment made in advance of £300 for the 2022 Charter Night.

9. Accruals and deferred income

Accruals and deferred income of £3,100 at 30 June 2022 are grants of £2,000 due to be paid by the charity and deferred income of £1,100. The deferred income is for a Rotary District grant received towards the cost of a defibrillator project. The project has not started due to issues not in the control of the charity. The District grant is classed as performance related, but not as restricted, because if it does not proceed, consideration can be given for an alternative project.

10. Analysis of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Cash at bank	17,241	-	17,241
Loans	3,816	-	3,816
Other debtors	1,173	-	1,173
Accruals and deferred income	(3,100)	-	(3,100)
Total Net Assets	19,130	-	19,130
	=====	=====	=====

11. Analysis of Funds

	Balance At 01/07/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance At 30/06/2022 £
Unrestricted Funds:					
Trust Account	21,956	38,841	(46,638)	-	14,159
General Account	3,193	4,649	(2,871)	-	4,971
	-----	-----	-----	-----	-----
Total Unrestricted Funds	25,149	43,490	(49,509)	-	19,130
	-----	-----	-----	-----	-----
Total Funds	25,149	43,490	(49,509)	-	19,130
	=====	=====	=====	=====	=====

THE ROTARY CLUB OF WARRINGTON CHARITY FUND

Notes to the Financial Statements For the Year Ended 30 June 2022

12. Designated Funds:

There are no funds classed as designated in the unrestricted funds of £19,130 at 30 June 2022. In the previous year to 30 June 2021, £9,758 was designated for The Tim Parry Leadership Development Project that was subsequently cancelled due to a lack of facilitators resource. In its place, the charity made a payment of £10,000 towards the Tim Parry- Johnathan Ball Peace Foundation Steps for Peace Project. This payment allowed the project to be carried out in two local primary schools and various Rotarians attended and assisted with the project delivery. The project is a direct response to the consequences of the covid pandemic on education and children: but also considering the wider health and social determinants and challenges that could lead to conflict in communities.

13. Grants Paid

Grants paid were £13,437 and all support costs of £2,779 were allocated and added to the SOFA heading of Charitable activities. Support costs are not allocated against individual grants. All grants were paid to institutions and not to individuals.

The Rotary International Charity is the Rotary Foundation and in total, grants of £1,641 were paid to the Rotary Foundation. Of this amount, £884 was paid towards the End Polio Now Programme and the balance of £757 was paid to the annual fund for the purpose of supporting the Rotary Foundation aims. In addition, some of the charity members made donations direct to the Rotary Foundation as sustaining members.

The balance of the remaining grants paid was £11,796 and this was paid to 18. different institutions to help with the individual charities aims and projects. The largest of these grants for £1,000 or more were paid to Guide Dogs, St Rocco's Hospice, Cancer Support, Rotary Ukraine Appeal, Halton Haven Hospice, Music in Hospitals and Warrington & Halton Hospital Neo Natal Unit. Details of several of the institutions supported are included on the charity website.

14. Staff Numbers and Costs

The charity has no employees and no staff costs were incurred during the year.

15. Taxation

The Rotary Club of Warrington Charity Fund is a registered charity and is therefore exempt from tax on its charitable income.

16. Transactions with Trustees and Related Parties

None of the Trustees have been paid any remuneration, expenses or received any other benefits from the Charity or any related entity.

17. Liability of Members

The Rotary Club of Warrington Charity Fund is an unincorporated association; a charitable trust. As such, the Trustees can become liable for any debts incurred during the charity's business.

18. Financial Period

These financial statements cover the year ended 30 June 2022. The Trustees have selected 30 June as the most appropriate date for preparing financial statements.

Independent Examiner's Report

In accordance with the letter of engagement dated 12th November 2013, and in order to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of The Rotary Club of Warrington (registered charity no: 245713) for the year ended 30th June 2022. These comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes from the accounting records i.e. notes 1-18, and the information and explanations you have given to me.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Peter W Hurst FCMA CGMA

Fellow of the Chartered Institute of Management Accountants

Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Date: 3 October 2022