

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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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 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 |
| | | | | | |
| Total | | 43,686 | - | 43,686 | 52,762 |
| 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 |
| | | | | | |
| Total | | 46,520 | - | 46,520 | 45,466 |
| | | | | | |
| Net income/(Expenditure) | | (2,834) | - | (2,834) | 7,296 |
| Transfers between funds | | - | - | - | - |
| | | | | | |
| 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 | 28,544 | - | 28,544 | 31,378 |

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 | | <u>29,744</u> | <u>31,511</u> |
| Creditors: amounts falling due within one year: | | | |
| Accruals and deferred income | 9 | 1,200 | 133 |
| Net current assets | | <u>28,544</u> | <u>31,378</u> |
| Total net assets | | <u><u>28,544</u></u> | <u><u>31,378</u></u> |
| Funds of the Charity | | | |
| Unrestricted funds | | 28,544 | 31,378 |
| Total funds | 11 | <u><u>28,544</u></u> | <u><u>31,378</u></u> |

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.

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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 |
| | | <u>21,847</u> | <u>-</u> | <u>21,847</u> | <u>22,855</u> |

6. Other Costs (expenditure)

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

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 |
| | <u>2,679</u> | <u>-</u> | | <u>2,679</u> | <u>2,938</u> |

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/> |

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