

# THE R V E & H MOON CHARITABLE TRUST

England & Wales · Charity number 1102742

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2004-03-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Vincents Solicitors  
21-23 Park Street  
Lytham St. Annes  
Lancashire  
FY8 5LU

**Phone** 01253 773377

**Email** [david.hinchliffe@lindermeyers.co.uk](mailto:david.hinchliffe@lindermeyers.co.uk)

## Activities

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**Objects:** SUBJECT TO THE PAYMENT FROM IT OF ALL PROPER COSTS AND EXPENSES IN ADMINISTERING THE CHARITABLE TRUST MY TRUSTEES SHALL AT SUCH TIME OR TIMES AND IN SUCH MANNER IN ALL RESPECTS AS THEY SHALL THINK FIT APPLY THE INCOME AND THE CAPITAL OF THE CHARITABLE TRUST IN OR TOWARDS THE FURTHERANCE OF SUCH CHARITABLE PURPOSE OR OBJECTS AND IF MORE THAN ONE IN SUCH PROPORTIONS AS MY TRUSTEES SHALL FROM TIME TO TIME THINK FIT.

**Activities:** Lancashire area, mainly Pilling and surrounding areas

## Classification

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- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **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 OVER WYRE
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£30,227	£31,255	-	-
2024-04-05	£27,943	£29,914	-	-
2023-04-05	£26,757	£33,502	-	-
2022-04-05	£24,684	£35,517	-	-
2021-04-05	£25,922	£35,249	-	-

## Trustees

Name	Role	Appointed
CAROLINE ELIZABETH FISH		2022-10-05
CHRISTOPHER JOHN SUMNER		2022-10-05
John David George Hinchliffe		2015-12-03
MATTHEW PRENTICE		2014-11-13

**THE RV E & H MOON CHARITABLE TRUST**

England & Wales - Charity number 1102742

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025  
FOR  
RV, E & H MOON CHARITABLE TRUST**

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

**RV, E & H MOON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2025**

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## **RV, E & H MOON CHARITABLE TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025**

The trustees have pleasure in presenting their report and the unaudited accounts of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the Trust are to apply the income and capital for the furtherance of such charitable objects or purposes as the trustees shall from time to time think fit. The trust is subject to the Standard Provisions of the Society of Trust and Estate Practitioners (1st Edition).

The trustees seek to support charitable organisations and confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year

#### **ACHIEVEMENTS AND PERFORMANCE**

During the year the Trust continued to meet its objectives by making 18 grants to local organisations, details of which are in note 4 of the accounts

#### **FINANCIAL REVIEW**

The details of the charity's income and expenditure for the period and its net assets at 5 April 2025 are on pages 4 and 5 of the accounts. In summary, the charity generated income of £30,227 in the year to fund expenditure of £31,255. In addition, the net realised and unrealised gains on investments totalled £24,749.

There are no restrictions on the charity's power to invest. The investment strategy is reviewed regularly by the trustees and takes account of the demand for funds.

#### **PLANS FOR FUTURE PERIODS**

The trustees plan to apply income for the provision of grants of charitable objects or purposes as appropriate

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have assessed the major risks which may arise in the conduct of the charity and will monitor these annually.

The trust was established under the terms of the last Will of Edith Moon dated 25 May 2001. It is a registered charity with the Charity Commission.

The trustees who have served during the period are set out on Page 1. Trustees are appointed by the continuing trustees of the charity. The trustees meet at least once a year.

New trustees may be appointed within the provisions of the Trustees Act 1925.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1102742

**RV, E & H MOON CHARITABLE TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2025**

**Principal address**

21-23 Park Street  
Lytham  
Lancashire  
FY8 5LU

**Trustees**

J D G Hinchliffe  
M Prentice  
A Nuttall (deceased 24.11.24)  
C E Fish  
C J Sumner

**Independent Examiner**

Christopher Calvert  
Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Approved by order of the board of trustees on .....16<sup>th</sup> October 2025..... and signed on its behalf by:



.....  
J D G Hinchliffe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RV, E & H MOON CHARITABLE TRUST**

**Independent examiner's report to the trustees of RV, E & H Moon Charitable Trust**

I report to the charity trustees on my examination of the accounts of RV, E & H Moon Charitable Trust (the Trust) for the year ended 5 April 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Calvert

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Date: 22 October 2025

**RV, E & H MOON CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	3	29,947	27,546
Other income		280	396
<b>Total</b>		<b>30,227</b>	<b>27,942</b>
<b>EXPENDITURE ON</b>			
Raising funds	4	6,250	5,814
<b>Charitable activities</b>			
Grants		16,185	14,600
Other		8,820	9,500
<b>Total</b>		<b>31,255</b>	<b>29,914</b>
Net gains/(losses) on investments		(23,721)	34,268
<b>NET INCOME/(EXPENDITURE)</b>		<b>(24,749)</b>	<b>32,296</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		747,174	714,878
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>722,425</b>	<b>747,174</b>


The notes form part of these financial statements

RV, E & H MOON CHARITABLE TRUST

BALANCE SHEET  
5 APRIL 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Investments	8	695,791	726,496
<b>CURRENT ASSETS</b>			
Debtors	9	1,585	962
Cash at bank		31,266	25,852
		<u>32,851</u>	<u>26,814</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,217)	(6,136)
		<u>26,634</u>	<u>20,678</u>
<b>NET CURRENT ASSETS</b>			
		<u>26,634</u>	<u>20,678</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>722,425</u>	<u>747,174</u>
<b>NET ASSETS</b>			
		<u>722,425</u>	<u>747,174</u>
<b>FUNDS</b>			
	11		
Unrestricted funds:			
Unrestricted Income		14,560	6,692
Unrestricted Capital		707,865	740,482
		<u>722,425</u>	<u>747,174</u>
<b>TOTAL FUNDS</b>			
		<u>722,425</u>	<u>747,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16<sup>th</sup> October 2025 and were signed on its behalf by:

  
.....  
J D G Hinchliffe - Trustee

## RV, E & H MOON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

#### 1. GENERAL INFORMATION

The charity is a public benefit entity. It operates as an unincorporated charity registered charity in England and Wales.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### **Investment income**

Investments are stated at market value as provided by Canaccord Genuity.

Investment income is credited to the income fund on an accruals basis.

##### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants are accounted for when approved. All grants approved had been paid at the year end.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity.

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Investment Income	<u>29,947</u>	<u>27,546</u>

All income in the current and prior year related to unrestricted income funds.

**4. RAISING FUNDS**

**Investment management costs**

	2025	2024
	£	£
Portfolio management	<u>6,250</u>	<u>5,814</u>

**5. GRANTS PAYABLE**

	2025	2024
	£	£
Grants	<u>16,185</u>	<u>14,600</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**5. GRANTS PAYABLE - continued**

	Total 2025	Total 2024
1st Pilling Brownies Group	1,500	-
1st Pilling Rainbows Group	350	-
1st Pilling Scout Group	-	1,000
Bowling Club	500	-
Brian House Children's Hospice	1,000	1,000
Cockerham C of E Primary School	600	2,000
Friends of Knott End Library	775	-
Hambleton Tennis Club	500	-
Marleigh Village Hall	2,000	-
Meet & Eat	300	-
Over Wyre Art Society	900	-
Over Wyre Community Choir	260	-
Pilling Coffee Feast	-	2,000
Pilling Drama Group	-	1,000
Pilling Parish Council	2,100	800
Pilling Reading Room	500	1,000
Pilling Village Hall	-	2,000
Prescall Bowling Club	500	-
Prescall Fleetwood Charity School	1,000	-
St Aidan's Association	-	2,000
St James' Church Stalmine	600	-
St John Church of England Primary School	1,000	-
St John the Baptist Church	1,800	-
St Oswald's Parish Hall	-	1,200
St William's R C Church	-	600
	16,185	14,600
	16,185	14,600

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

Trustees' expenses of £900 (2024: £800) were paid during the year in respect of out of pocket expenses.

RV, E & H MOON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	27,546
Other income	396
<b>Total</b>	<u>27,942</u>
<b>EXPENDITURE ON</b>	
Raising funds	5,814
<b>Charitable activities</b>	
Grants	14,600
Other	9,500
<b>Total</b>	<u>29,914</u>
Net gains on investments	<u>34,268</u>
<b>NET INCOME</b>	32,296
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	714,878
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>747,174</u></u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**8. FIXED ASSET INVESTMENTS**

	Market Value at 5 April 2024	Additions	Disposals	Change in Value	Market Value at 5 April 2025	Cost at 5 April 2025
K Unit Trust, OEIC's & Domestic Bonds	198,964	45,910	(86,458)	(2,862)	155,554	149,185
UK Equities	378,222	-	(42,344)	(13,361)	322,517	202,791
Overseas Equities	135,293	72,615	-	(5,936)	201,972	161,305
Preference Shares	14,018	-	-	1,730	15,748	13,792
Sub Total	<u>726,496</u>	<u>89,525</u>	<u>(128,802)</u>	<u>20,429</u>	<u>695,791</u>	<u>527,073</u>
Cash Balance	<u>678</u>				<u>1,301</u>	<u>1,301</u>
	<u><u>727,174</u></u>				<u><u>697,092</u></u>	<u><u>528,374</u></u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	284	284
Investment Cash Account	<u>1,301</u>	<u>678</u>
	<u><u>1,585</u></u>	<u><u>962</u></u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Accruals	6,217	6,136
	<u>6,217</u>	<u>6,136</u>

**11. MOVEMENT IN FUNDS**

	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Income	6,692	7,868	14,560
Unrestricted Capital	740,482	(32,617)	707,865
	<u>747,174</u>	<u>(24,749)</u>	<u>722,425</u>
<b>TOTAL FUNDS</b>	<u>747,174</u>	<u>(24,749)</u>	<u>722,425</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	30,227	(22,359)	-	7,868
Unrestricted Capital	-	(8,896)	(23,721)	(32,617)
	<u>30,227</u>	<u>(31,255)</u>	<u>(23,721)</u>	<u>(24,749)</u>
<b>TOTAL FUNDS</b>	<u>30,227</u>	<u>(31,255)</u>	<u>(23,721)</u>	<u>(24,749)</u>

**Comparatives for movement in funds**

	At 6.4.23	Net movement in funds	Transfers between funds	At 5.4.24
	£	£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	(12,415)	6,692	12,415	6,692
Unrestricted Capital	727,293	25,604	(12,415)	740,482
	<u>714,878</u>	<u>32,296</u>	<u>-</u>	<u>747,174</u>
<b>TOTAL FUNDS</b>	<u>714,878</u>	<u>32,296</u>	<u>-</u>	<u>747,174</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Income	27,942	(21,250)	-	6,692
Unrestricted Capital	-	(8,664)	34,268	25,604
	<u>27,942</u>	<u>(29,914)</u>	<u>34,268</u>	<u>32,296</u>
<b>TOTAL FUNDS</b>	<u>27,942</u>	<u>(29,914)</u>	<u>34,268</u>	<u>32,296</u>

**12. RELATED PARTY DISCLOSURES**

J D G Hinchliffe, trustee, is an employee of Vincents Solicitors. During the year £6,600 (2024: £6,300) was payable to the firm by the charity for administrative and legal services carried out on behalf of the trustees.

**RV, E & H MOON CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

	2025 Unrestricted funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment Income	29,947	27,546
<b>Other income</b>		
Deposit Account Interest	280	396
<b>Total incoming resources</b>	30,227	27,942
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	6,250	5,814
<b>Charitable activities</b>		
Grants to institutions	16,185	14,600
<b>Other</b>		
Accountancy Fees	1,320	1,200
<b>Support costs</b>		
<b>Management</b>		
Solicitor Fees	6,600	7,500
<b>Governance costs</b>		
Trustees' expenses	900	800
Total resources expended	31,255	29,914
<b>Net income before gains and losses</b>	(1,028)	(1,972)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(23,721)	34,268
<b>Net income</b>	(24,749)	32,296

This page does not form part of the statutory financial statements

**THE RV E & H MOON CHARITABLE TRUST**

England & Wales - Charity number 1102742

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# Accounts

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**REGISTERED CHARITY NUMBER: 1102742**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024  
FOR  
RV, E & H MOON CHARITABLE TRUST**

**Rushtons  
Chartered Accountants  
Shorrock House  
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Lancashire  
PR2 9NB**

**RV, E & H MOON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2024**

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## **RV, E & H MOON CHARITABLE TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024**

The trustees have pleasure in presenting their report and the unaudited accounts of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the Trust are to apply the income and capital for the furtherance of such charitable objects or purposes as the trustees shall from time to time think fit. The trust is subject to the Standard Provisions of the Society of Trust and Estate Practitioners (1st Edition).

The trustees seek to support charitable organisations and confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year

#### **ACHIEVEMENT AND PERFORMANCE**

During the year the Trust continued to meet its objectives by making 13 grants to local organisations, details of which are in note 4 of the accounts

#### **FINANCIAL REVIEW**

The details of the charity's income and expenditure for the period and its net assets at 5 April 2024 are on pages 4 and 5 of the accounts. In summary, the charity generated income of £27,943 in the year to fund expenditure of £29,914. In addition, the net realised and unrealised gains on investments totalled £34,267

There are no restrictions on the charity's power to invest. The investment strategy is reviewed regularly by the trustees and takes account of the demand for funds.

#### **PLANS FOR FUTURE PERIODS**

The trustees plan to apply income for the provision of grants of charitable objects or purposes as appropriate

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have assessed the major risks which may arise in the conduct of the charity and will monitor these annually.

The trust was established under the terms of the last Will of Edith Moon dated 25 May 2001. It is a registered charity with the Charity Commission.

The trustees who have served during the period are set out on Page 1. Trustees are appointed by the continuing trustees of the charity. The trustees meet at least once a year.

New trustees may be appointed within the provisions of the Trustees Act 1925.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1102742

**RV, E & H MOON CHARITABLE TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2024**

**Principal address**

21-23 Park Street  
Lytham  
Lancashire  
FY8 5LU

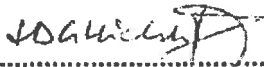
**Trustees**

J D G Hinchliffe  
M Prentice  
A Nuttall  
C E Fish  
C J Sumner

**Independent Examiner**

Christopher Calvert  
Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Approved by order of the board of trustees on 17 October 2024 and signed on its behalf by:



.....  
J D G Hinchliffe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RV, E & H MOON CHARITABLE TRUST**

**Independent examiner's report to the trustees of RV, E & H Moon Charitable Trust**  
I report to the charity trustees on my examination of the accounts of RV, E & H Moon Charitable Trust (the Trust) for the year ended 5 April 2024.

**Responsibilities and basis of report**

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


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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Christopher Calvert**

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Date: ..... *C Calvert 2024* .....

**RV, E & H MOON CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	27,547	26,611
Other income		396	146
<b>Total</b>		<u>27,943</u>	<u>26,757</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	5,814	5,952
<b>Charitable activities</b>			
Grants		14,600	18,950
Other		9,500	8,600
<b>Total</b>		<u>29,914</u>	<u>33,502</u>
Net gains/(losses) on investments		<u>34,267</u>	<u>(53,749)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>32,296</b>	<b>(60,494)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		714,878	775,372
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>747,174</u></u>	<u><u>714,878</u></u>

The notes form part of these financial statements

**RV, E & H MOON CHARITABLE TRUST**

**BALANCE SHEET  
5 APRIL 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Investments	7	726,496	672,335
<b>CURRENT ASSETS</b>			
Debtors	8	962	31,066
Cash at bank		25,852	21,052
		<hr/> 26,814	<hr/> 52,118
<b>CREDITORS</b>			
Amounts falling due within one year	9	(6,136)	(9,575)
		<hr/> 20,678	<hr/> 42,543
<b>NET CURRENT ASSETS</b>			
		<hr/> 747,174	<hr/> 714,878
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<hr/> 747,174	<hr/> 714,878
<b>NET ASSETS</b>			
<b>FUNDS</b>	10		
Unrestricted funds:			
Unrestricted Income		6,692	(12,415)
Unrestricted Capital		740,482	727,293
		<hr/> 747,174	<hr/> 714,878
<b>TOTAL FUNDS</b>		<hr/> 747,174	<hr/> 714,878

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2024 and were signed on its behalf by:

  
.....  
J D G Hinchliffe - Trustee

The notes form part of these financial statements

## **RV, E & H MOON CHARITABLE TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Investment income**

Investments are stated at market value as provided by Canaccord Genuity

Investment income is credited to the income fund on an accruals basis

##### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants are accounted for when approved. All grants approved had been paid at the year end

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Investment Income	<u>27,547</u>	<u>26,611</u>

All income in the current and prior year related to unrestricted income funds

**3. RAISING FUNDS**

**Investment management costs**

	2024	2023
	£	£
Portfolio management	<u>5,814</u>	<u>5,952</u>

**4. GRANTS PAYABLE**

	2024	2023
	£	£
Grants	<u>14,600</u>	<u>18,950</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**4. GRANTS PAYABLE - continued**

Grants:	Total 2024	Total 2023
1st Pilling Brownies	-	600
1st Pilling Scout Group	1,000	-
2nd Preesall Brownies	-	200
Brian House Children's Hospice	1,000	1,000
Cockerham Bowling Club	-	500
Cockerham C of E Primary School	2,000	-
Hambleton Bowling Club	-	500
Meet and Eat - Pillage Village Hall	-	700
Mens Shed Over Wyre	-	800
Over Wyre Art Society	-	400
Over Wyre Choral Society	-	450
Pilling Coffee Feast	2,000	1,000
Pilling Drama Group	1,000	-
Pilling Methodist Church	-	1,000
Pilling Parish Council	800	1,550
Pilling Reading Room	1,000	1,600
Pilling Village Hall	2,000	1,300
Preesall Bowling Club	-	800
Preesall Fleetwood's Charity Primary School	-	1,100
RSPCA Blackpool and North Lancashire Branch	-	450
St Aidan's Association	2,000	1,000
St Aidan's C of E High School	-	1,000
St John the Baptist Church	-	1,000
St Lukes Church	-	1,000
St Oswald's Parish Hall	1,200	-
St William's Catholic Primary School	-	1,000
St William's R C Church	600	-
	<u>14,600</u>	<u>18,950</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**5. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

Trustees' expenses of £800 (2023: £800) were paid during the year in respect of out of pocket expenses.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	26,611
Other income	146
<b>Total</b>	<u>26,757</u>
<b>EXPENDITURE ON</b>	
Raising funds	5,952
<b>Charitable activities</b>	
Grants	18,950
Other	8,600
<b>Total</b>	<u>33,502</u>
Net gains/(losses) on investments	<u>(53,749)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(60,494)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	775,372
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>714,878</u></u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**7. FIXED ASSET INVESTMENTS**

	Market Value at 5 April 2023	Additions	Disposals	Change in Value	Market Value at 5 April 2024	Cost at 5 April 2024
K unit trust, OEIC's & domestic bonds	171,686	18,000		9,278	198,964	201,780
UK Equities	401,457	-	(32,000)	8,765	378,222	270,082
Overseas Equities	86,786	40,864	(6,970)	14,613	135,293	88,632
Preference Shares	12,407	-	-	1,611	14,018	13,793
<b>Sub Total</b>	<b>672,336</b>	<b>58,864</b>	<b>(38,970)</b>	<b>34,267</b>	<b>726,497</b>	<b>574,287</b>
 Cash Balance	 30,782				 677	 678
	<u>703,118</u>				<u>727,174</u>	<u>574,965</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	284	284
Investment Cash Account	678	30,782
	<u>962</u>	<u>31,066</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
		£	£
Accruals		<u>6,136</u>	<u>9,575</u>

<b>10. MOVEMENT IN FUNDS</b>		Net movement in funds	Transfers between funds	At 5.4.24
	At 6.4.23	£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	(12,415)	6,692	12,415	6,692
Unrestricted Capital	<u>727,293</u>	<u>25,604</u>	<u>(12,415)</u>	<u>740,482</u>
	<u>714,878</u>	<u>32,296</u>	-	<u>747,174</u>
<b>TOTAL FUNDS</b>	<u>714,878</u>	<u>32,296</u>	-	<u>747,174</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	27,942	(21,250)	-	6,692
Unrestricted Capital	<u>1</u>	<u>(8,664)</u>	<u>34,267</u>	<u>25,604</u>
	<u>27,943</u>	<u>(29,914)</u>	<u>34,267</u>	<u>32,296</u>
<b>TOTAL FUNDS</b>	<u>27,943</u>	<u>(29,914)</u>	<u>34,267</u>	<u>32,296</u>

**Comparatives for movement in funds**

		Net movement in funds	At 5.4.23
	At 6.4.22	£	£
<b>Unrestricted funds</b>			
Unrestricted Income	(8,646)	(3,769)	(12,415)
Unrestricted Capital	<u>784,018</u>	<u>(56,725)</u>	<u>727,293</u>
	<u>775,372</u>	<u>(60,494)</u>	<u>714,878</u>
<b>TOTAL FUNDS</b>	<u>775,372</u>	<u>(60,494)</u>	<u>714,878</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Income	26,757	(30,526)	-	(3,769)
Unrestricted Capital	-	(2,976)	(53,749)	(56,725)
	<u>26,757</u>	<u>(33,502)</u>	<u>(53,749)</u>	<u>(60,494)</u>
<b>TOTAL FUNDS</b>	<u>26,757</u>	<u>(33,502)</u>	<u>(53,749)</u>	<u>(60,494)</u>

**11. RELATED PARTY DISCLOSURES**

J D G Hinchliffe, trustee, was an employee of Metamorph Law Limited T/A Linder Myers. During the year £nil (2023: £6,600) was payable to the firm by the charity for administrative and legal services carried out on behalf of the trustees.

J D G Hinchliffe, trustee, is an employee of Vincents Solicitors. During the year £6,300 (2023: £Nil) was payable to the firm by the charity for administrative and legal services carried out on behalf of the trustees.

**RV, E & H MOON CHARITABLE TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2024**

	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment Income	27,547	26,611
<b>Other income</b>		
Deposit Account Interest	396	146
<b>Total Incoming resources</b>	<u>27,943</u>	<u>26,757</u>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	5,814	5,952
<b>Charitable activities</b>		
Grants to institutions	14,600	18,950
<b>Other</b>		
Accountancy Fees	1,200	1,200
<b>Support costs</b>		
<b>Management</b>		
Solicitor Fees	7,500	6,600
<b>Governance costs</b>		
Trustees' expenses	800	800
Total resources expended	<u>29,914</u>	<u>33,502</u>
<b>Net income before gains and losses</b>	(1,971)	(6,745)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(6,218)	(53,749)
Fixed asset investments	(40,485)	-
<b>Net Income</b>	<u>(48,674)</u>	<u>(60,494)</u>

This page does not form part of the statutory financial statements



**THE RV E & H MOON CHARITABLE TRUST**

England & Wales - Charity number 1102742

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# Accounts

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**REGISTERED CHARITY NUMBER: 1102742**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023  
FOR  
RV, E & H MOON CHARITABLE TRUST**

**Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB**

**RV, E & H MOON CHARITABLE TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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<b>Notes to the Financial Statements</b>	6 to 12
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## **RV, E & H MOON CHARITABLE TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023**

The trustees have pleasure in presenting their report and the unaudited accounts of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the Trust are to apply the income and capital for the furtherance of such charitable objects or purposes as the trustees shall from time to time think fit. The trust is subject to the Standard Provisions of the Society of Trust and Estate Practitioners (1st Edition).

The trustees seek to support charitable organisations and confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year

#### **ACHIEVEMENT AND PERFORMANCE**

During the year the Trust continued to meet its objectives by making 22 grants to local organizations, details of which are in note 4 of the accounts

#### **FINANCIAL REVIEW**

The details of the charity's income and expenditure for the period and its net assets at 5 April 2023 are on pages 4, 5 and 6 of the accounts. In summary, the charity generated income of £26,757 in the year to fund expenditure of £33,502. In addition, the net realised and unrealised losses on investments totalled £53,749.

There are no restrictions on the charity's power to invest. The investment strategy is reviewed regularly by the trustees and takes account of the demand for funds.

#### **PLANS FOR FUTURE PERIODS**

The trustees plan to apply income for the provision of grants of charitable objects or purposes as appropriate

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust was established under the terms of the last Will of Edith Moon dated 25 May 2001. It is a registered charity with the Charity Commission.

The trustees who have served during the period are set out on Page 1. Trustees are appointed by the continuing trustees of the charity. The trustees meet at least once a year.

New trustees may be appointed within the provisions of the Trustees Act 1925.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1102742

**Principal address**  
21-23 Park Street  
Lytham  
Lancashire  
FY8 5LU

**RV, E & H MOON CHARITABLE TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2023**

**Trustees**

J D G Hinchliffe

M Prentice

A Nuttall

C E Fish Trustee (appointed 5.10.22)

C J Sumner Trustee (appointed 5.10.22)

**Independent Examiner**

Christopher Calvert

Rushtons

Chartered Accountants

Shorrock House

1 Faraday Court

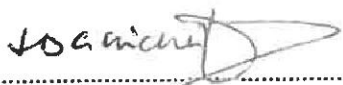
Fulwood

Preston.

Lancashire

PR2 9NB

Approved by order of the board of trustees on 19<sup>th</sup> October 2023 and signed on its behalf by:

  
.....  
J D G Hinchliffe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RV, E & H MOON CHARITABLE TRUST**

**Independent examiner's report to the trustees of RV, E & H Moon Charitable Trust**

I report to the charity trustees on my examination of the accounts of RV, E & H Moon Charitable Trust (the Trust) for the year ended 5 April 2023.

**Responsibilities and basis of report**

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

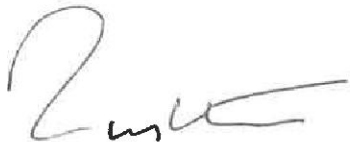
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Calvert

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

Date: ..... 2 November 2023 .....

**RV, E & H MOON CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	26,611	24,684
Other income		146	-
<b>Total</b>		<u>26,757</u>	<u>24,684</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	5,952	12,817
<b>Charitable activities</b>			
Grants		18,950	20,700
Other		8,600	2,000
<b>Total</b>		<u>33,502</u>	<u>35,517</u>
Net gains/(losses) on investments		<u>(53,749)</u>	<u>25,727</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(60,494)</b>	<b>14,894</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>775,372</u>	<u>760,478</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>714,878</u></u>	<u><u>775,372</u></u>

The notes form part of these financial statements

**RV, E & H MOON CHARITABLE TRUST**

**BALANCE SHEET  
5 APRIL 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Investments	7	672,335	757,442
<b>CURRENT ASSETS</b>			
Debtors	8	31,066	6,238
Cash at bank		21,052	16,567
		<hr/>	<hr/>
		52,118	22,805
<b>CREDITORS</b>			
Amounts falling due within one year	9	(9,575)	(4,875)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		42,543	17,930
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/>	<hr/>
		714,878	775,372
<b>NET ASSETS</b>		<hr/>	<hr/>
		714,878	775,372
<b>FUNDS</b>	10		
Unrestricted funds:			
Unrestricted Income		(12,415)	(8,646)
Unrestricted Capital		727,293	784,018
		<hr/>	<hr/>
		714,878	775,372
<b>TOTAL FUNDS</b>		<hr/>	<hr/>
		714,878	775,372

The financial statements were approved by the Board of Trustees and authorised for issue on ~~19 October 2023~~ and were signed on its behalf by:

  
.....  
J D G Hinchliffe - Trustee

The notes form part of these financial statements

## RV, E & H MOON CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Investment income**

Investments are stated at market value as provided by Canaccord Genuity

Investment income is credited to the income fund on an accruals basis

##### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants are accounted for when approved. All grants approved had been paid at the year end

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

<b>2. INVESTMENT INCOME</b>		
	2023	2022
	£	£
Investment Income	<u>26,611</u>	<u>24,684</u>
All income in the current and prior year related to unrestricted income funds		
<b>3. RAISING FUNDS</b>		
<b>Investment management costs</b>		
	2023	2022
	£	£
Portfolio management	<u>5,952</u>	<u>6,517</u>
<b>4. GRANTS PAYABLE</b>		
	2023	2022
	£	£
Grants	<u>18,950</u>	<u>20,700</u>

RV, E & H MOON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

4. GRANTS PAYABLE - continued

Grants:	Total 2023	Total 2022
1st Pilling Brownies	600	650
1st Pilling Rainbows	-	300
2nd Preesall Brownies	200	(600)
Brian House Children's Hospice	1,000	1,000
Carters charity Primatey School	-	1,000
Cockerham Bowling Club	500	-
Hambleton Bowling Club	500	500
Huckleberry's Nursing and Pre-School	-	500
Knott end Patchworkers	-	500
Lyrics and Lunch	-	(350)
Meet and Eat - Pillage Village Hall	700	-
Mens Shed Over Wyre	800	-
Over Wyre Art Society	400	-
Over Wyre Choral Society	450	-
Pilling Coffee Feast	1,000	-
Pilling Drama Group	-	1,000
Pilling Jubilee Silver Band	-	1,500
Pilling Methodist Church	1,000	1,000
Pilling Parish Council	1,550	700
Pilling Reading Room	1,600	500
Pilling St Johns C of E Primary School	-	800
Pilling Village Hall	1,300	1,600
Preesall Bowling Club	800	500
Preesall Fleetwood's Charity Primary School	1,100	1,500
RSPCA Blackpool and North Lancashire Branch	450	-
St Aidan's Association	1,000	750
St Aidan's C of E High School	1,000	1,000
St John the Baptist Church	1,000	1,050
St Lukes Church	1,000	-
St Oswald's Dramatists	-	450
St William's Catholic Primary School	1,000	-
Sparklers Nursery	-	800
Stalmine Bowling Club	-	500
Stalmine Village Hall	-	1,000
Stalmine with Staynail Residents	-	450
Winmarliegh Village Hall	-	1,000
Wyre Netball Club	-	500
Wyre Juniors Football Club	-	600
	<u>18,950</u>	<u>20,700</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**Trustees' expenses**

Trustees' expenses of £800 (2022: £800) were paid during the year in respect of out of pocket expenses.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	24,684
<b>EXPENDITURE ON</b>	
Raising funds	12,817
<b>Charitable activities</b>	
Grants	20,700
Other	2,000
<b>Total</b>	<u>35,517</u>
Net gains on investments	<u>25,727</u>
<b>NET INCOME</b>	14,894
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	760,478
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>775,372</u></u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**7. FIXED ASSET INVESTMENTS**

	Market Value at 5 April 2022	Additions	Disposals	Change in Value	Market Value at 5 April 2023	Cost at 5 April 2023
K unit trust, OEIC's & domestic bonds	178,723	18,000	(6,000)	(19,037)	171,686	184,104
UK Equities	468,807	-	(42,007)	(25,343)	401,457	304,832
Overseas Equities	95,179	-	(1,351)	(7,042)	86,786	57,968
Foreign Bond	-	-	-	-	-	-
Preference Shares	14,734	-	-	(2,327)	12,407	13,793
Sub Total	<u>757,443</u>	<u>18,000</u>	<u>(49,358)</u>	<u>(53,749)</u>	<u>672,336</u>	<u>560,697</u>
Cash Balance	5,953				30,782	30,782
	<u>763,396</u>				<u>703,118</u>	<u>591,479</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	284	284
Investment Cash Account	30,782	5,954
	<u>31,066</u>	<u>6,238</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Accruals		<u>9,575</u>	<u>4,875</u>

<b>10. MOVEMENT IN FUNDS</b>			Net movement in funds	At
	At 6.4.22	£	£	5.4.23
		£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	(8,646)		(3,769)	(12,415)
Unrestricted Capital	784,018		(56,725)	727,293
	<u>775,372</u>		<u>(60,494)</u>	<u>714,878</u>
<b>TOTAL FUNDS</b>	<u>775,372</u>		<u>(60,494)</u>	<u>714,878</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Income	26,757	(30,526)	-	(3,769)
Unrestricted Capital	-	(2,976)	(53,749)	(56,725)
	<u>26,757</u>	<u>(33,502)</u>	<u>(53,749)</u>	<u>(60,494)</u>
<b>TOTAL FUNDS</b>	<u>26,757</u>	<u>(33,502)</u>	<u>(53,749)</u>	<u>(60,494)</u>

**Comparatives for movement in funds**

			Net movement in funds	At
	At 6.4.21	£	£	5.4.22
		£	£	£
<b>Unrestricted funds</b>				
Unrestricted Income	(1,691)		(6,955)	(8,646)
Unrestricted Capital	762,169		21,849	784,018
	<u>760,478</u>		<u>14,894</u>	<u>775,372</u>
<b>TOTAL FUNDS</b>	<u>760,478</u>		<u>14,894</u>	<u>775,372</u>

**RV, E & H MOON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Income	24,527	(31,482)	-	(6,955)
Unrestricted Capital	157	(4,035)	25,727	21,849
	<u>24,684</u>	<u>(35,517)</u>	<u>25,727</u>	<u>14,894</u>
<b>TOTAL FUNDS</b>	<u>24,684</u>	<u>(35,517)</u>	<u>25,727</u>	<u>14,894</u>

**11. RELATED PARTY DISCLOSURES**

J D G Hinchliffe, trustee, is an employee of Metamorph Law Limited T/A Linder Myers. £6,600 (2022: £6,300) was payable during the year to the firm by the charity for administrative and legal services carried out on behalf of the trustees.

**RV, E & H MOON CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment Income	26,611	24,684
<b>Other Income</b>		
Deposit Account Interest	<u>146</u>	<u>-</u>
<b>Total incoming resources</b>	<u>26,757</u>	<u>24,684</u>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	5,952	6,517
<b>Charitable activities</b>		
Grants to institutions	18,950	20,700
<b>Other</b>		
Accountancy Fees	1,200	1,200
<b>Support costs</b>		
<b>Management</b>		
Solicitor Fees	6,600	6,300
<b>Governance costs</b>		
Trustees' expenses	<u>800</u>	<u>800</u>
Total resources expended	<u>33,502</u>	<u>35,517</u>
<b>Net income before gains and losses</b>	<u>(6,745)</u>	<u>(10,833)</u>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(53,749)</u>	<u>25,727</u>
<b>Net income</b>	<u><u>(60,494)</u></u>	<u><u>14,894</u></u>

This page does not form part of the statutory financial statements



**THE RV E & H MOON CHARITABLE TRUST**

England & Wales - Charity number 1102742

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# Accounts

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Charity No: 1102742

# **The RV, E & H Moon Charitable Trust**

**Trustees' Report and Accounts**

**For The Year Ended  
5 April 2021**

**THE RV, E & H MOON CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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The trustees have pleasure in presenting their report and the unaudited accounts of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**Structure, governance and management**

The trust was established under the terms of the last Will of Edith Moon dated 25 May 2001. It is a registered charity with the Charity Commission.

The trustees who have served during the period are set out on page 1. Trustees are appointed by the continuing trustees of the charity. The trustees meet at least once a year.

New Trustees may be appointed within the provisions of the Trustee Act 1925.

**Objectives and activities for the public benefit**

The objectives of the Trust are to apply the income and capital for the furtherance of such charitable objects or purposes as the trustees shall from time to time think fit. The Trust is subject to the Standard Provisions of the Society of Trust and Estate Practitioners (1<sup>st</sup> Edition).

The Trustees seek to support charitable organisations and confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Achievements and performance**

During the year the Trust continued to meet its objectives by making 26 grants to local organisations, details of which are in note 5 of the accounts.

**Financial review and investment policy**

The details of the charity's income and expenditure for the period and its net assets at 5 April 2021 are on pages 5 and 6 of the accounts. In summary, the charity generated income of £25,922 in the year to fund expenditure of £35,249. In addition, the net realised and unrealised gains on investments totalled £141,381.

There are no restrictions on the charity's power to invest. The investment strategy is reviewed regularly by the trustees and takes account of the demand for funds.

**Reserves policy**

It is the normal policy of the charity to maintain at least sufficient funds to cover management and administration costs.

At 5 April 2021, £762,168 was held in the capital fund to generate future investment income.

At 5 April 2021, a deficit of £1,690 was held in the income fund. It is hoped income generation will increase so that the fund can be used for future grant applications and management and administration costs.

**Risk management**

The trustees have assessed the major risks which may arise in the conduct of the charity and will monitor these annually.

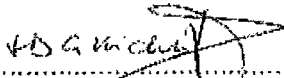
**THE RV, E & H MOON CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**Plans for future periods**

The Trustees plan to apply income for the provision of grants of charitable objects or purposes as appropriate.

This report was approved by the trustees on... 21.10.2021 ...and was signed on their behalf by:



J D G Hinckliffe - Chairman of the Trustees

**THE RV, E & H MOON CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Nicola Mason*

**Nicola Mason FCA, DChA**  
**MHA Moore and Smalley**  
**Preston**

Date 22/12/2021

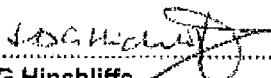
**THE RV, E & H MOON CHARITABLE TRUST****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 5 APRIL 2021**

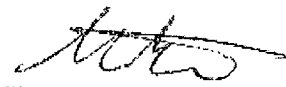
	Note	Unrestricted Income £	Unrestricted Capital £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Investment income	3	25,922	-	25,922	32,610
<b>Total income</b>		<b>25,922</b>	<b>-</b>	<b>25,922</b>	<b>32,610</b>
<hr/>					
<b>Expenditure on:</b>					
Charitable activities	5	28,952	-	28,952	30,826
Cost of raising funds	4	3,148	3,149	6,297	4,838
<b>Total expenditure</b>		<b>32,100</b>	<b>3,149</b>	<b>35,249</b>	<b>35,664</b>
<hr/>					
<b>Net gains/(losses) on investments</b>	7	-	141,381	141,381	(112,151)
<b>Net income/(expenditure)</b>		<b>(6,178)</b>	<b>138,232</b>	<b>132,054</b>	<b>(115,205)</b>
<hr/>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,488	623,936	628,424	743,629
<b>Total funds carried forward</b>		<b>(1,690)</b>	<b>762,168</b>	<b>760,478</b>	<b>628,424</b>

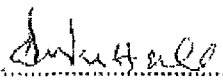
**THE RV, E & H MOON CHARITABLE TRUST**  
**BALANCE SHEET**  
**AS AT 5 APRIL 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Investments	7	744,268			608,029
<b>Current assets</b>					
Debtors		3,155		3,691	
Cash at bank		19,111		21,591	
		<u>22,266</u>		<u>25,282</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(6,056)</u>		<u>(4,887)</u>	
<b>Net current assets</b>			<u>16,210</u>		<u>20,395</u>
<b>Net assets</b>			<u>760,478</u>		<u>628,424</u>
<b>Funds</b>					
Unrestricted - Income			(1,690)		4,488
- Capital			762,168		623,936
<b>Total funds</b>			<u>760,478</u>		<u>628,424</u>

These accounts were approved and authorised for issue by the trustees on 21st October 2021 and are signed on their behalf by:

  
 J D G Hinchliffe

  
 M Prentice

  
 A Nuttall

**THE RV, E & H MOON CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**1 Accounting policies**

**Legal form**

The trust is a registered charity, established under the last will of Edith Moon dated 25 May 2001.

**Basis of accounting**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

**Investments and investment income**

Investments are stated at market value as provided by Canaccord Genuity.

Investment income is credited to the income fund on an accruals basis.

**Resources expended**

Grants are accounted for when approved. All grants approved had been paid at the year end.

Other expenditure, inclusive of VAT, is charged on an accruals basis and allocated between the income and capital funds, as appropriate.

**Funds**

All funds are unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

# THE RV, E & H MOON CHARITABLE TRUST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2021

### 1 Accounting policies (continued)

#### Preparation of the accounts on a going concern basis

The trustees are required to assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. The Trustees have considered the impact of the Government measures to combat the spread of the corona virus and do not consider that they will have a significant impact on the operation of the charity. The majority of the expenditure of the charity is at the discretion of the Trustees and the charity also has sufficient reserves to offset any potential reduction in investment income. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity, therefore the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 2 Judgements and key sources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 3 Investment income

	2021 £	2020 £
Hargreave Hale portfolio dividends	25,918	32,042
Hargreave Hale portfolio interest	-	9
M&G Charifunds	-	550
National Savings & Investment interest	4	9
	<u>25,922</u>	<u>32,610</u>

All income in the current and prior year related to unrestricted income funds.

### 4 Cost of raising funds

	Income £	Capital £	2021 Total £	2020 Total £
Investment management charges	<u>3,148</u>	<u>3,149</u>	<u>6,297</u>	<u>4,838</u>

In the prior year £2,419 related to income funds and £2,419 related to capital funds.

**THE RV, E & H MOON CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**5 Charitable activities**

	Unrestricted Income	Unrestricted Capital	Unrestricted Total 2021	Unrestricted Total 2020
	£	£	£	£
<b>Grants</b>				
1st Pilling Brownies	600	-	600	660
2nd Preevall Brownies	600	-	600	-
Brian House Children's Hospice	1,000	-	1,000	1,000
Dr Stephen Musgrave	-	-	-	575
Eagland High School Premises	400	-	400	-
Garstang Amateur Swimming Club	500	-	500	500
Golden Ball Social Club	-	-	-	500
Hambleton Bowling Club	-	-	-	500
Huckloberry's Nursing and Pre-School	500	-	500	500
Lyrics and Lunch	350	-	350	-
Out Rawcliffe Bowling Club	500	-	500	500
Over Wyre Art Society	400	-	400	-
Over Wyre Ladies Club	250	-	250	-
Over Wyre Social and Activity Club	-	-	-	400
Over Wyre Brass	500	-	500	500
Over Wyre Whist and Dominoes	250	-	250	-
Over Wyre Probus	(250)	-	(250)	-
Pilling Coffee Feast	-	-	-	1,600
Pilling Jubilee Silver Band	1,000	-	1,000	1,000
Pilling Memorial Hall	1,500	-	1,500	1,150
Pilling Methodist Church	750	-	750	-
Pilling Parish Council	1,000	-	1,000	1,375
Pilling Reading Room	1,500	-	1,500	2,000
Pilling St Johns C of E Primary School	500	-	500	850
Preevall Bowling Club	500	-	500	500
Preevall Fleetwood's Charly Primary School	1,000	-	1,000	-
St Aidan's Association	1,500	-	1,500	1,500
St Aidan's C of E High School	1,000	-	1,000	1,500
St John The Baptist Church Pilling	-	-	-	1,450
St John the Baptist Girls Friendly Society	-	-	-	500
St Oswald's Parish Church	-	-	-	900
St Oswald's Dramatists	800	-	800	295
St Willem's Catholic Primary School	1,250	-	1,250	-
Sparklers Nursery	-	-	-	800
Stalmine Village Hall	1,000	-	1,000	900
Stalmine with Staynall Residents	300	-	300	295
Cockerham Bowling Club	-	-	-	500
Wyre Juniors Football Club	1,500	-	1,500	-
	<b>20,700</b>	<b>-</b>	<b>20,700</b>	<b>22,740</b>
Legal and professional fees	6,000	-	6,000	5,900
Trustees' expenses	800	-	800	800
<b>Governance costs:</b>				
Accountancy and Independent examination fees	1,452	-	1,452	1,386
<b>Total</b>	<b>28,952</b>	<b>-</b>	<b>28,952</b>	<b>30,826</b>

All prior year expenditure relates to unrestricted income funds.

**THE RV, E & H MOON CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**6 Net incoming resources**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Net incoming resources is after charging the following:		
Independent examination fee (exclusive of VAT)	<b>1,452</b>	1,386

**7 Investments**

	Market value at 6 April 2020 £	New Investment £	Disposals/ re- organisations £	Change in value £	Market value at 5 April 2021 £	Cost at 5 April 2021 £
UK unit trust, OEIC's & domestic bonds	134,362	17,500	-	13,000	<b>165,861</b>	147,880
UK equities	308,505	120,449	(69,942)	103,492	<b>462,504</b>	350,210
Overseas equities	57,765	31,000	(13,226)	20,252	<b>95,791</b>	63,768
Foreign bonds	-	-	-	-	-	-
Preference shares	12,527	-	-	3,638	<b>16,165</b>	13,793
Sub-total	513,159	168,949	(83,168)	141,381	<b>740,321</b>	675,660
Canaccord cash	94,872	-	-	-	<b>3,947</b>	3,947
	<b>608,031</b>	-	-	-	<b>744,268</b>	579,607

**8 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Accruals	<b>6,056</b>	4,887

**THE RV, E & H MOON CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**9 Related party transactions**

There are no related party transactions.

**10 Trustees' remuneration and expenses**

No remuneration has been paid to trustees for their services as trustees.

Trustees' expenses of £800 (2020: £800) was paid during the year in respect of out of pocket expenses.

**11 Taxation**

The Trust is a registered charity and consequently there is no liability to taxation.

**12 Prior year movement in funds**

	Brought forward at 6 April 2019	Incoming resources	Resources expended	Losses on investments	Carried forward at 5 April 2020
	£	£	£	£	£
Unrestricted income	5,123	32,610	(33,245)	-	4,488
Unrestricted capital	738,508	-	(2,419)	(112,151)	623,936
<b>Total funds</b>	<b>743,629</b>	<b>32,610</b>	<b>(35,664)</b>	<b>(112,151)</b>	<b>628,424</b>

All prior year net assets relate to unrestricted funds.

