

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

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FOR THE YEAR ENDED 5 APRIL 2023**

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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

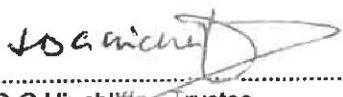
Fulwood

Preston.

Lancashire

PR2 9NB

Approved by order of the board of trustees on 19th 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').

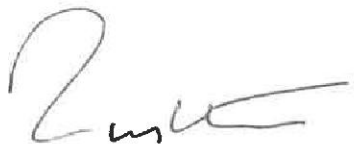
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 £
INCOME AND ENDOWMENTS FROM			
Investment income	2	26,611	24,684
Other income		146	-
Total		<u>26,757</u>	<u>24,684</u>
EXPENDITURE ON			
Raising funds	3	5,952	12,817
Charitable activities			
Grants		18,950	20,700
Other		8,600	2,000
Total		<u>33,502</u>	<u>35,517</u>
Net gains/(losses) on investments		<u>(53,749)</u>	<u>25,727</u>
NET INCOME/(EXPENDITURE)		(60,494)	14,894
RECONCILIATION OF FUNDS			
Total funds brought forward		775,372	760,478
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Investments	7	672,335	757,442
CURRENT ASSETS			
Debtors	8	31,066	6,238
Cash at bank		21,052	16,567
		52,118	22,805
CREDITORS			
Amounts falling due within one year	9	(9,575)	(4,875)
NET CURRENT ASSETS		42,543	17,930
TOTAL ASSETS LESS CURRENT LIABILITIES		714,878	775,372
NET ASSETS		714,878	775,372
FUNDS	10		
Unrestricted funds:			
Unrestricted Income		(12,415)	(8,646)
Unrestricted Capital		727,293	784,018
		714,878	775,372
TOTAL FUNDS		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**

2. INVESTMENT INCOME		
	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		
3. RAISING FUNDS		
Investment management costs	2023	2022
	£	£
Portfolio management	<u>5,952</u>	<u>6,517</u>
4. GRANTS PAYABLE		
	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 Staynall 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 £
INCOME AND ENDOWMENTS FROM	
Investment income	24,684
EXPENDITURE ON	
Raising funds	12,817
Charitable activities	
Grants	20,700
Other	2,000
Total	35,517
Net gains on investments	25,727
NET INCOME	14,894
RECONCILIATION OF FUNDS	
Total funds brought forward	760,478
TOTAL FUNDS CARRIED FORWARD	775,372

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	757,443	18,000	(49,358)	(53,749)	672,336	560,697
 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**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	<u>9,575</u>	<u>4,875</u>

10. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
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>
TOTAL FUNDS	<u><u>775,372</u></u>	<u><u>(60,494)</u></u>	<u><u>714,878</u></u>

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

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

Comparatives for movement in funds

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

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

This page does not form part of the statutory financial statements

