

**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  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB**

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

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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: 5 Dec 2024

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

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

		2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</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>		32,296	(60,494)
 <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>

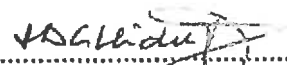
The notes form part of these financial statements

# 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
		<u>26,814</u>	<u>52,118</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(6,136)	(9,575)
<b>NET CURRENT ASSETS</b>		<u>20,678</u>	<u>42,543</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>747,174</u>	<u>714,878</u>
<b>NET ASSETS</b>		<u>747,174</u>	<u>714,878</u>
<b>FUNDS</b>	10		
Unrestricted funds:			
Unrestricted Income		6,692	(12,415)
Unrestricted Capital		740,482	727,293
		<u>747,174</u>	<u>714,878</u>
<b>TOTAL FUNDS</b>		<u>747,174</u>	<u>714,878</u>

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>	<u>(60,494)</u>
<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
Sub Total	672,336	58,864	(38,970)	34,267	726,497	574,287
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**

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

	2024	2023
	£	£
Accruals	<u>6,136</u>	<u>9,575</u>

**10. 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	<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>-</u>	<u>747,174</u>
<b>TOTAL FUNDS</b>	<u>714,878</u>	<u>32,296</u>	<u>-</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**

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
<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
<b>Total resources expended</b>	<u>29,914</u>	<u>33,502</u>
<b>Net income before gains and losses</b>	<u>(1,971)</u>	<u>(6,745)</u>
<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><u>(48,674)</u></u>	<u><u>(60,494)</u></u>

This page does not form part of the statutory financial statements

