

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


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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th 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
	<u>16,185</u>	<u>14,600</u>

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 £
INCOME AND ENDOWMENTS FROM	
Investment income	27,546
Other income	396
Total	<u>27,942</u>
EXPENDITURE ON	
Raising funds	5,814
Charitable activities	
Grants	14,600
Other	9,500
Total	<u>29,914</u>
Net gains on investments	<u>34,268</u>
NET INCOME	32,296
RECONCILIATION OF FUNDS	
Total funds brought forward	714,878
TOTAL FUNDS CARRIED FORWARD	<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	726,496	89,525	(128,802)	20,429	695,791	527,073
Cash Balance	678				1,301	1,301
	<u>727,174</u>				<u>697,092</u>	<u>528,374</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Investment income		
Investment Income	29,947	27,546
Other income		
Deposit Account Interest	280	396
Total incoming resources	30,227	27,942
EXPENDITURE		
Investment management costs		
Portfolio management	6,250	5,814
Charitable activities		
Grants to institutions	16,185	14,600
Other		
Accountancy Fees	1,320	1,200
Support costs		
Management		
Solicitor Fees	6,600	7,500
Governance costs		
Trustees' expenses	900	800
Total resources expended	31,255	29,914
Net income before gains and losses	(1,028)	(1,972)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(23,721)	34,268
Net income	(24,749)	32,296

This page does not form part of the statutory financial statements