

**THE JOSH CHARITABLE TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022
Registered number : 1107060**

**THE JOSH CHARITABLE TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

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THE JOSH CHARITABLE TRUST

TRUSTEES REPORT FOR THE YEAR ENDED 5 APRIL 2022

Trustees

Trustees who served during the year were as follows:

Trustee and Chairman: Mr J Cope

Trustee: Mrs S Cope

The Settlor has the power to appoint or remove Trustees during his lifetime and thereafter the Trustees have the authority to appoint and remove further Trustees at their discretion.

The Trustees present their annual report and financial statements of the charity for the year ended 5 April 2022.

Statement of trustees responsibilities.

Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure account of the charity for that period. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the accounting regulations.

Legal status

The charity is constituted by a Deed of Settlement dated 16 June 2004 amended on 18 August 2004 and is registered with the Charity Commissioners No 1107060. It is administered by Trustees.

Objectives of the charity

The charity's objectives are to apply the income and all or such parts of the capital for or towards such charitable purposes and to make donations to such charitable institutions as the Settlor and his Successors shall direct the Trustees to do.

Review of activities

The charity received £159,339 (2021 £67,299) in donations including tax reclaim during the year. The charity donated £151,904 (2021 £68,842) to twenty three (2021 eighteen) worthy causes, after having had due regard to the Charity Commissioners guidance on public benefit.

THE JOSH CHARITABLE TRUST
TRUSTEES REPORT FOR THE YEAR ENDED 5 APRIL 2021

Investment policy

The Deed of Settlement allows the Trustees to hold any freehold or leasehold property, purchase shares, make loans, hold funds, securities or other investments.

General fund

The Statement of Financial activities for the year shows a surplus for the year of £6,644. It is the policy of the Trustees to balance income with expenditure over time, whilst maintaining an adequate general fund to meet current liabilities and charitable commitments. The general fund covers two months' expenditure and the Trustees are of the view that this is satisfactory.

Bankers

Zendigipay
The Old Courthouse
Hughenden Road
High Wycombe
HP13 5DT

Independent Examiner

G A Harris & Co Ltd
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Approved by the board of trustees on 31st January 2023 and signed on its behalf by



Trustee: Mr J Cope (Chairman)

Registered Office
1 Lancaster Drive
Prestwich
Manchester
M25 0HZ

REPORT OF THE EXAMINER TO THE TRUSTEES OF THE JOSH CHARITABLE TRUST

I have examined the financial statements on pages 5 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of trustees and examiner

As described on page 2 you are responsible as trustees for the preparation of the financial statements; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7(b)) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no audit opinion is expressed on the view given by the Financial Statements.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
* to keep accounting records in accordance with Section 41 of the Act; and
* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or
- 2) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



G Harris FCA
Chartered Accountant
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

31 January 2023

The Josh Charitable Trust

Statement Of Financial Activities
For the year ended 5th April 2022

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	159,339	-	159,339	67,299
Total incoming resources		<u>159,339</u>	<u>-</u>	<u>159,339</u>	<u>67,299</u>
RESOURCES EXPENDED					
Charitable activities	3	152,684	-	152,684	66,842
Bank charges		12	-	12	12
Total resources expended		<u>152,696</u>	<u>-</u>	<u>152,696</u>	<u>66,854</u>
NET INCOMING RESOURCES		6,644	-	6,644	445
Funds brought forward from previous period		17,002	-	17,002	16,557
TOTAL FUNDS CARRIED FORWARD		<u>23,646</u>	<u>-</u>	<u>23,646</u>	<u>17,002</u>
CONTINUING OPERATIONS					
All incoming resources and resources expended arise from continuing activities.					

The notes form part of these financial statements

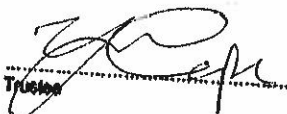
The Josh Charitable Trust

Balance sheet
For the year ended 5th April 2022

	Notes	2022 Unrestricted funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
FIXED ASSETS					
Tangible assets					
CURRENT ASSETS					
Cash at bank		9,511	-	9,511	4,711
Debtors	4	45,417	-	45,417	42,792
CREDITORS					
Amounts falling due within one year	5	<u>54,927</u>	<u>-</u>	<u>54,927</u>	<u>47,503</u>
NET CURRENT LIABILITIES		31,281	-	31,281	30,501
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,646</u>	<u>-</u>	<u>23,646</u>	<u>17,002</u>
CREDITORS					
Amounts falling due after one year		<u>23,646</u>	<u>-</u>	<u>23,646</u>	<u>17,002</u>
NET ASSETS					
FUNDS					
Unrestricted funds	7	<u>23,646</u>	<u>-</u>	<u>23,646</u>	<u>17,002</u>
TOTAL FUNDS		<u>23,646</u>	<u>-</u>	<u>23,646</u>	<u>17,002</u>

The financial statements were approved by the Board of Trustees on 31/01/2023 and were signed on its behalf by:

ON BEHALF OF THE BOARD:


Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
For the year ended 5th April 2022**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Financial reporting standard number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Donations	151,283	-	151,283	67,297
Interest receivable	4	-	4	2
Gift Aid	8,052	-	8,052	-
	<u>159,339</u>	<u>-</u>	<u>159,339</u>	<u>67,299</u>

3. CHARITABLE ACTIVITIES

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Charitable expenditure	151,904	-	151,904	66,842
Accountancy	780	-	-	-
	<u>152,684</u>	<u>-</u>	<u>151,904</u>	<u>66,842</u>

The Josh Charitable Trust

Notes to the Financial Statements - continued
For the year ended 5th April 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
4. DEBTORS				
Debtors	42,034	-	42,034	42,034
Gift Aid	3,383		3,383	758
	<u>45,417</u>	<u>-</u>	<u>45,417</u>	<u>42,792</u>

5. CREDITORS				
Amounts falling due within one year				
Other creditors	30,501	-	30,501	30,501
Accountancy	780	-	780	-
	<u>31,281</u>	<u>-</u>	<u>31,281</u>	<u>30,501</u>

6. TRUSTEES EXPENSES
There were no Trustees' expenses paid for the year 5th April 2022

7. MOVEMENT IN FUNDS	As at 06/04/2021 £	Net movement in funds £	As at 05/04/2022 £
Unrestricted funds			
General fund	17,002	6,644	23,646
TOTAL FUNDS	<u>17,002</u>	<u>6,644</u>	<u>23,646</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,339	152,696	6,644
TOTAL FUNDS	<u>159,339</u>	<u>152,696</u>	<u>6,644</u>