

**THE JOSH CHARITABLE TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023  
Registered number : 1107060**

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

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## **THE JOSH CHARITABLE TRUST**

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

#### **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 2023.

#### **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 £123,246 (2022 £159,339) in donations including tax reclaim during the year. The charity donated £131,955 (2022 £151,904) to twenty one (2022 twenty three) 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 2023**

**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 deficit for the year of £9,506.

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**

Royal Bank of Scotland PLC  
Bramhall  
Stockport  
SK7 1AJ

**Independent Examiner**

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

Approved by the board of trustees on 27 January 2024 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

30 January 2024

The Josh Charitable Trust

Statement Of Financial Activities  
For the year ended 5th April 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	123,246	-	123,246	159,339
<b>Total incoming resources</b>		<u>123,246</u>	<u>-</u>	<u>123,246</u>	<u>159,339</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	132,735	-	132,735	152,684
Bank charges		17	-	17	12
<b>Total resources expended</b>		<u>132,751</u>	<u>-</u>	<u>132,751</u>	<u>152,696</u>
<b>NET INCOMING RESOURCES</b>		- 9,506	-	- 9,506	6,643
Funds brought forward from previous period		23,645	-	23,645	17,002
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>14,139</u>	<u>-</u>	<u>14,139</u>	<u>23,645</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

The Joeh Charitable Trust

Balance sheet  
For the year ended 6th April 2023

	Notes	2023 Unrestricted funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets					
<b>CURRENT ASSETS</b>					
Cash at bank		785	-	785	9,511
Debtors	4	45,140	-	45,140	46,417
		<u>45,925</u>	<u>-</u>	<u>45,925</u>	<u>54,927</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	31,786	-	31,786	31,281
<b>NET CURRENT LIABILITIES</b>		<u>14,139</u>	<u>-</u>	<u>14,139</u>	<u>23,646</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,139</u>	<u>-</u>	<u>14,139</u>	<u>23,646</u>
<b>CREDITORS</b>					
Amounts falling due after one year		-	-	-	-
<b>NET ASSETS</b>		<u>14,139</u>	<u>-</u>	<u>14,139</u>	<u>23,646</u>
<b>FUNDS</b>					
Unrestricted funds	7	14,139	-	14,139	23,646
<b>TOTAL FUNDS</b>		<u>14,139</u>	<u>-</u>	<u>14,139</u>	<u>23,646</u>

The financial statements were approved by the Board of Trustees on 30/01/2023 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 2023**

**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**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	123,239	-	123,239	151,283
Interest receivable	7	-	7	4
Gift Aid	-	-	-	8,052
	<u>123,246</u>	<u>-</u>	<u>123,246</u>	<u>159,339</u>

**3. CHARITABLE ACTIVITIES**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Charitable expenditure	131,955	-	131,955	151,904
Accountancy	780	-	780	780
	<u>132,735</u>	<u>-</u>	<u>132,735</u>	<u>152,684</u>

The Josh Charitable Trust

Notes to the Financial Statements - continued  
For the year ended 5th April 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>4. DEBTORS</b>				
Debtors	42,034	-	42,034	42,034
Gift Aid	3,106		3,106	3,383
	<u>45,140</u>	<u>-</u>	<u>45,140</u>	<u>45,417</u>

<b>5. CREDITORS</b>				
Amounts falling due within one year				
Other creditors	31,006	-	31,006	30,501
Accountancy	780		780	780
	<u>31,786</u>	<u>-</u>	<u>31,786</u>	<u>31,281</u>

**6. TRUSTEES EXPENSES**  
There were no Trustees' expenses paid for the year 5th April 2023

	As at 06/04/2022 £	Net movement in funds £	As at 05/04/2023 £
<b>7. MOVEMENT IN FUNDS</b>			
<b>Unrestricted funds</b>			
General fund	23,645	- 9,506	14,139
<b>TOTAL FUNDS</b>	<u>23,645</u>	<u>- 9,506</u>	<u>14,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,246	132,751	- 9,506
<b>TOTAL FUNDS</b>	<u>123,246</u>	<u>132,751</u>	<u>- 9,506</u>