

ROCK OF JOY TRUST

England & Wales · Charity number 1121659

Details

Status Registered

Legal form Trust

Registered 2007-11-21

Register [View on the Charity Commission register](#)

Contact

Address 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Phone 01513427387

Email delavorhouse@yahoo.com

Website www.rockofjoy.co.uk

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF THE PUPILS ATTENDING ROCK OF JOY PRIMARY SCHOOL MASAKA AND ASSOCIATED SCHOOLS IN UGANDA BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES AND EQUIPMENT FOR EDUCATION AT THE SCHOOL.2. TO PRESERVE AND PROTECT THE HEALTH OF THE CHILDREN ATTENDING ROCK OF JOY PRIMARY SCHOOL MASAKA, AND ASSOCIATED SCHOOLS IN UGANDA, BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES, SUPPORT SERVICES AND EQUIPMENT.3. THE RELIEF OF FINANCIAL HARDSHIP EITHER GENERALLY OR INDIVIDUALLY OF PEOPLE LIVING IN THE AREA SURROUNDING ROCK OF JOY PRIMARY, MASAKA AND ASSOCIATED SCHOOLS IN UGANDA, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS, SERVICES OR FACILITIES FOR THE RELIEF OF THE SICK OR POOR, EITHER GENERALLY OR INDIVIDUALLY.

Activities: To advance the education, health and well being of Pupils, teachers and communities associated with The Rock of Joy Schools at Masaka, Lady Grace and Lugala. We have built new brick buildings and provide a clean water supply for use by the schools and communities. Educational standards are high and health education is a priority. Self sufficiency farming projects now provide 60% of funds

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** MASAKA, UGANDA
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,102	£64,300	-	-
2024-03-31	£139,570	£136,287	-	-
2023-03-31	£119,659	£128,153	-	-
2022-03-31	£126,766	£117,724	-	-
2021-03-31	£123,766	£152,282	-	-

Trustees

Name	Role	Appointed
CHRISTINE MARGARET BLAIR	Chair	
Christopher Robert Penn		2020-01-01
Daniel Cambridge		2020-01-01
STEPHANIE CAMBRIDGE		
STEPHEN BLAIR		

ROCK OF JOY TRUST

England & Wales - Charity number 1121659

Accounts

Document Details

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Signature Details

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Signing Statement:	Stephen Blair agrees and approves the contents of this document.

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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Rock of Joy Trust

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Rock of Joy Trust

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

The relief of financial hardship either generally or individually of people living in the area surrounding Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by making grants of money or providing or paying for items, services or facilities for the relief of the sick or poor, either generally or individually.

Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We were very pleased with the reports from Lugala that the new classrooms have been inspected by the education authorities and they have agreed that these are of a high standard. Therefore the threat of closure was removed.

We were expecting a much bigger harvest of coffee this year compared to the last and coffee prices had increased significantly in the spring. However due to greatly improved climate in Brazil and a burgeoning coffee sector in Vietnam, the coffee prices dropped dramatically just as our crop was ready. The price fell from UGX 10,000 to UGX 6,000 per kilo.

This was compounded by disease and the number of plants cropped were 16,000 rather than 20,000. However, following intense discussions with the different schools and their great flexibility, we have managed to keep the schools running with a reduced staff to pupil ratio and an increase in fees for students who can afford it. Bursaries for the very poor have been maintained. Since then, Fred has planted another 4,000 coffee plants but we will have to wait for these to mature before getting a harvest.

We have had a fall in donations as long standing donors have stood down and without any Youth Trip, new donors have not got on board.

However, we have had one significant donation of £8,000 from a legacy which we need to use for a capital project such as new toilets at Lady Grace School. Our Ugandan colleagues have asked us to delay using this money, as freezing salaries and increasing fees at the same time as a new building project would not be understood in the population.

We had a major blow in December when our Director, Fred Ssendi had a significant stroke. He has had excellent medical care and physio but is still significantly disabled. He can walk on the flat but cannot walk around the uneven terrain of the farm. He has maintained all his faculties but has not regained the full use of his right arm so cannot drive which is very limiting.

In January Stephen Blair did an emergency trustees visit to reassure the rest of the staff and also to help supervise Fred's recovery and lay out plans for sharing his workload with others. As a result everything is continuing according to plan.

At that time. The results of the national entry exams for students to get into secondary school were announced. Over the country there was a significantly increased failure rate as the government have introduced questions which require thinking, instead of reciting facts. Despite this all our three schools had 100% pass rate with very high grades. This is a testament to the excellent teachers that we have.

Looking forwards, we will need to renegotiate teachers salaries at the end of 2025. Coffee prices are rising again. There will be a Youth Uganda trip in Summer 2026 and we hope this will boost regular giving.

FINANCIAL REVIEW

During the year donations received amounted to £63,872 (2024 £120,067), gift aid was £4,230, (2024 £19,503) and legacies totalled £8,000 (2024 nil). The charity donated £64,300 to Rock of Joy Educational Services (2024 £136,137). Other costs amounted to nil (2024 £150).

The net surplus was £11,802 (2024 of £3,283) and the total unrestricted reserves held at the year end were £18,643 (2024 £14,841) and restricted reserves were £8,000 (2024 nil).

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency with the coffee plantation..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of 5 years by a resolution of the trustees passed at a special meeting called under clause 15 of the deed. In order to be eligible any potential trustee must be over 18 years of age, and never disqualified from office under the provisions of clause 11 of the deed. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
Mrs S Cambridge
C Penn
D Cambridge

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 19 January 2026 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of
Rock of Joy Trust

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 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.

Stuart Kellner FCA

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

20 January 2026

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		68,102	8,000	76,102	139,570
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON					
Charitable activities					
Rock of Joy Educational Services		64,300	-	64,300	136,137
Other		-	-	-	150
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		64,300	-	64,300	136,287
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		3,802	8,000	11,802	3,283
RECONCILIATION OF FUNDS					
Total funds brought forward		14,841	-	14,841	11,558
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		18,643	8,000	26,643	14,841
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	5	4,230	-	4,230	13,852
Cash at bank		14,413	8,000	22,413	989
		<u>18,643</u>	<u>8,000</u>	<u>26,643</u>	<u>14,841</u>
NET CURRENT ASSETS		<u>18,643</u>	<u>8,000</u>	<u>26,643</u>	<u>14,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,643</u>	<u>8,000</u>	<u>26,643</u>	<u>14,841</u>
NET ASSETS		<u>18,643</u>	<u>8,000</u>	<u>26,643</u>	<u>14,841</u>
FUNDS	6				
Unrestricted funds				18,643	14,841
Restricted funds				8,000	-
TOTAL FUNDS				<u>26,643</u>	<u>14,841</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2026 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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. Restrictions arise 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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year no expenses were paid to trustees (2024 nil).

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	139,570	-	139,570
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services	136,137	-	136,137
Other	150	-	150
Total	136,287	-	136,287
NET INCOME	3,283	-	3,283
RECONCILIATION OF FUNDS			
Total funds brought forward	11,558	-	11,558
TOTAL FUNDS CARRIED FORWARD	14,841	-	14,841

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Gift aid	4,230	13,852

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	14,841	3,802	18,643
Restricted funds			
Restricted	-	8,000	8,000
TOTAL FUNDS	14,841	11,802	26,643

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,102	(64,300)	3,802
Restricted funds			
Restricted	8,000	-	8,000
TOTAL FUNDS	<u>76,102</u>	<u>(64,300)</u>	<u>11,802</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	11,558	3,283	14,841
TOTAL FUNDS	<u>11,558</u>	<u>3,283</u>	<u>14,841</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,570	(136,287)	3,283
TOTAL FUNDS	<u>139,570</u>	<u>(136,287)</u>	<u>3,283</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	11,558	7,085	18,643
Restricted funds			
Restricted	-	8,000	8,000
TOTAL FUNDS	<u>11,558</u>	<u>15,085</u>	<u>26,643</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,672	(200,587)	7,085
Restricted funds			
Restricted	8,000	-	8,000
TOTAL FUNDS	<u>215,672</u>	<u>(200,587)</u>	<u>15,085</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,872	120,067
Gift aid	4,230	19,503
Legacies	8,000	-
	<u>76,102</u>	<u>139,570</u>
Total incoming resources	76,102	139,570
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	64,300	136,137
Other		
Travel	-	150
	<u>64,300</u>	<u>136,287</u>
Total resources expended	<u>64,300</u>	<u>136,287</u>
Net income	<u><u>11,802</u></u>	<u><u>3,283</u></u>

This page does not form part of the statutory financial statements

ROCK OF JOY TRUST

England & Wales - Charity number 1121659

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Rock of Joy Trust

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

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Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

On alternate years we have organised a youth trip and a medical trip to Uganda. There is a long build up to this, with a 10 month training period for those planning to go, for the individuals to raise funds needed for their costs and also costs of delivering the program. A formal report of the trip is attached. In addition, we had a full trustees meeting in Uganda combining our fact-finding activities and having an opportunity to discuss progress and plans with our Ugandan partners - report attached.

One pressing issue arose which was that the school at Lugala in the slums of Kampala was going to be closed at the end of the year by the education department due to one classroom block being inadequate. The initial plans made by a local architect were fanciful and completely unaffordable. Therefore, in December we concluded a fund-raising round for more modest classrooms which were built during the long Christmas holiday and are now fully functional. Progress is being made in getting full recognition of the school.

On the other hand, the 100% pass rate into secondary school is outstanding. The average is well below 50% of students passing.

Finances have been very tight due to falling donations since Covid. We are going to be dependent on the coffee plantation significantly increasing production to meet this shortfall. Fortunately, the value of coffee beans has increased from 5000 to 12,000 Ugandan shillings per kilo of coffee. We have given notice of reduced payment to Uganda as we move them towards being self-sufficient in the coming year.

The coming year will therefore have potential problems, depending on the size of the coffee harvest.

FINANCIAL REVIEW

During the year donations received amounted to £120,067 (2023 £102,373) and Gift Aid was £19,503 (2023 £17,286). The charity donated £136,137 to Rock of Joy Educational Services (2023 £124,284). Other costs amounted to £150 (2023 £3,869).

The net surplus was £3,283 (2023 deficit of £8,494) and the total unrestricted reserves held at the year end were £14,841 (2023 £11,558).

Rock of Joy Trust

Report of the Trustees
for the Year Ended 31 March 2024

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency with the coffee plantation..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
Mrs S Cambridge
C Penn
D Cambridge

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 6 January 2025 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of
Rock of Joy Trust

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 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.

Stuart Kellner FCA

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

7 January 2025

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		139,570	-	139,570	119,659
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Charitable activities					
Rock of Joy Educational Services		136,137	-	136,137	124,284
Other		150	-	150	3,869
		<hr/>	<hr/>	<hr/>	<hr/>
Total		136,287	-	136,287	128,153
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		3,283	-	3,283	(8,494)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,558	-	11,558	20,052
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		14,841	-	14,841	11,558
		<hr/>	<hr/>	<hr/>	<hr/>

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	5	13,852	-	13,852	7,566
Cash at bank		989	-	989	3,992
		<u>14,841</u>	<u>-</u>	<u>14,841</u>	<u>11,558</u>
NET CURRENT ASSETS		<u>14,841</u>	<u>-</u>	<u>14,841</u>	<u>11,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,841</u>	<u>-</u>	<u>14,841</u>	<u>11,558</u>
NET ASSETS		<u>14,841</u>	<u>-</u>	<u>14,841</u>	<u>11,558</u>
FUNDS	6				
Unrestricted funds				<u>14,841</u>	<u>11,558</u>
TOTAL FUNDS				<u>14,841</u>	<u>11,558</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 January 2025 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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. Restrictions arise 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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year no expenses were paid to trustees (2023 nil).

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	99,659	20,000	119,659
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services	104,284	20,000	124,284
Other	3,869	-	3,869
Total	108,153	20,000	128,153
NET INCOME/(EXPENDITURE)	(8,494)	-	(8,494)
RECONCILIATION OF FUNDS			
Total funds brought forward	20,052	-	20,052
TOTAL FUNDS CARRIED FORWARD	11,558	-	11,558

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Gift aid	13,852	7,566

6. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	11,558	3,283	14,841
TOTAL FUNDS	11,558	3,283	14,841

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,570	(136,287)	3,283
TOTAL FUNDS	<u>139,570</u>	<u>(136,287)</u>	<u>3,283</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	20,052	(8,494)	11,558
TOTAL FUNDS	<u>20,052</u>	<u>(8,494)</u>	<u>11,558</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,659	(108,153)	(8,494)
Restricted funds			
Restricted	20,000	(20,000)	-
TOTAL FUNDS	<u>119,659</u>	<u>(128,153)</u>	<u>(8,494)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	20,052	(5,211)	14,841
TOTAL FUNDS	<u>20,052</u>	<u>(5,211)</u>	<u>14,841</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,229	(244,440)	(5,211)
Restricted funds			
Restricted	20,000	(20,000)	-
TOTAL FUNDS	<u>259,229</u>	<u>(264,440)</u>	<u>(5,211)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	120,067	102,373
Gift aid	19,503	17,286
	<u>139,570</u>	<u>119,659</u>
Total incoming resources	139,570	119,659
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	136,137	124,284
Other		
Travel	150	4,019
Support costs		
Finance		
Bank charges	-	(150)
	<u>136,287</u>	<u>128,153</u>
Total resources expended	<u>136,287</u>	<u>128,153</u>
Net income/(expenditure)	<u><u>3,283</u></u>	<u><u>(8,494)</u></u>

ROCK OF JOY TRUST

England & Wales - Charity number 1121659

Accounts

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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

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for the Year Ended 31 March 2023

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Rock of Joy Trust

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

The relief of financial hardship either generally or individually of people living in the area surrounding Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by making grants of money or providing or paying for items, services or facilities for the relief of the sick or poor, either generally or individually.

Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In our previous report we highlighted that following Covid, the Government increased teachers salaries by 25% which we knew would be a major challenge for us. We therefore agreed to organize a trustees visit with particular attention to their finances and also to set up financial controls of the coffee plantation. In addition we decided to start preparations for a Youth Trip in July 2023 with the training program starting in September 2022.

In August 2022 we were rapidly running out of funds but by God's grace we were given £20,000 by the Alum Trust which was a charity which had completed its aims and had funds that they wished to give us. Despite this we realised that we could not maintain the level of giving which we had been forced to give due to the raised teachers salaries. It was therefore with great regret that we had to ask our Ugandan partners to find ways to cut expenditure. In January 2022 we were sending £8,000 per month and this had to be increased to £10,000 which was not sustainable. We therefore decided to revert back to £8,000 per month from December 2022.

The trustees visit which we had planned was perfectly timed so that they could support our Ugandan partners in looking for different ways to make savings. They came back with a full report and detailed analysis of what was going on in the schools and on the coffee plantation. We decided to sell the 50 acre farm that we have had for a long time but due to restrictions from the government, we had not been able to achieve the level of return that we had hoped for.

The coffee plantation with 20,000 plants has been growing well and an anticipated income of £10,000 is expected in August 2023. Kew Gardens have been working with us and introducing a new coffee species for economic development which has previously only grown in the wild. To support us in this they gave us a grant of £1,500. They have also visited and advised on husbandry. They have set up weather stations to enable them to see what the effects of climate and different growing conditions have on the plants. (In the forest coffee grows below the canopy in shade whereas in coffee plantations it tends to be grown without any cover. We therefore have some grown in the different conditions to see how it affects coffee production).

Training started for the Youth Trip in September 2022. This included arranging lots of fund raising events which were down to individuals as well as some collective events like a Christmas fair which was very profitable. They were taught with a 4 hour session every two months covering such topics as coping with the culture, learning how to teach lessons, how to do public speaking etc.

The reduction in funds to the schools was managed by our Ugandan Partners. The end of year academic results were the best that we have ever had. Partly as a result of this and partly because some schools closed when the salaries went up, we have had much larger class sizes. The total number of children across three schools rose to 1,600 in the new year. While we have objected to the large class sizes, they point out that actually the results are better than before and therefore class size does not bother them.

FINANCIAL REVIEW

During the year donations received amounted to £102,373 (2022 £109,705) and Gift Aid was £17,286 (2022 £17,061). The charity donated £124,284 to Rock of Joy Educational Services (2022 £114,371). Other costs amounted to £3,869 (2022 £3,353).

Donations included £20,000 from Alum Rock Hall Trust; this was used as a designated fund to pay teachers wages which is included in payments made to Rock of Joy Educational Services.

The net deficit was £8,494 (2022 surplus of £9,042) and the total unrestricted reserves held at the year end were £11,558 (2022 £20,052).

In 2019 a donor advanced a loan of £50,000 to fund the creation of a coffee plantation in Uganda, with the aim being that the plantation would produce a surplus which would initially be used to repay the loan and subsequently provide a contribution towards the charity's expenditure on its charitable objects. This transaction appeared as both credit and debit loans within the accounts. However, the plantation has not yet reached a position of surplus and so no repayments have yet been made. The donor has now decided to write off his loan due from the charity, and as such the plantation is released from its obligation to repay the loan to the charity. Within these accounts this write-off is recognised as the cancellation of loans due both to and from Rock of Joy, with no income statement or tax impacts. The effect is as if the donor had simply advanced funds directly to the plantation endeavour in 2019.

Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2023

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency with the coffee plantation..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of 5 years by a resolution of the trustees passed at a special meeting called under clause 15 of the deed. In order to be eligible any potential trustee must be over 18 years of age, and never disqualified from office under the provisions of clause 11 of the deed. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
Mrs S Cambridge
C Penn
D Cambridge

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 11 January 2024 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of
Rock of Joy Trust

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 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.

Stuart Kellner FCA

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

11 January 2024

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		99,659	20,000	119,659	126,766
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Charitable activities					
Rock of Joy Educational Services		104,284	20,000	124,284	114,371
Other		3,869	-	3,869	3,353
		<hr/>	<hr/>	<hr/>	<hr/>
Total		108,153	20,000	128,153	117,724
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(8,494)	-	(8,494)	9,042
RECONCILIATION OF FUNDS					
Total funds brought forward		20,052	-	20,052	11,010
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		11,558	-	11,558	20,052
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	5	7,566	-	7,566	62,658
Cash at bank		3,992	-	3,992	7,394
		<u>11,558</u>	<u>-</u>	<u>11,558</u>	<u>70,052</u>
NET CURRENT ASSETS		<u>11,558</u>	<u>-</u>	<u>11,558</u>	<u>70,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,558	-	11,558	70,052
CREDITORS					
Amounts falling due after more than one year	6	-	-	-	(50,000)
NET ASSETS		<u>11,558</u>	<u>-</u>	<u>11,558</u>	<u>20,052</u>
FUNDS	8				
Unrestricted funds				11,558	20,052
TOTAL FUNDS				<u>11,558</u>	<u>20,052</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2024 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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. Restrictions arise 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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year no expenses were paid to trustees (2022 £1,052 - travel costs for a governance visit to Uganda).

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,766	-	126,766
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services	114,371	-	114,371
Other	3,353	-	3,353
Total	117,724	-	117,724

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	9,042	-	9,042
 RECONCILIATION OF FUNDS			
Total funds brought forward	11,010	-	11,010
 TOTAL FUNDS CARRIED FORWARD	<u>20,052</u>	<u>-</u>	<u>20,052</u>

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other loans	-	50,000
Gift aid	7,566	12,658
	<u>7,566</u>	<u>62,658</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	-	50,000
	<u>-</u>	<u>50,000</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due between two and five years:		
Other loans - 2-5 years	-	50,000
	<u>-</u>	<u>50,000</u>

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	20,052	(8,494)	11,558
TOTAL FUNDS	<u>20,052</u>	<u>(8,494)</u>	<u>11,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,659	(108,153)	(8,494)
Restricted funds			
Restricted	20,000	(20,000)	-
TOTAL FUNDS	<u>119,659</u>	<u>(128,153)</u>	<u>(8,494)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	11,010	9,042	20,052
TOTAL FUNDS	<u>11,010</u>	<u>9,042</u>	<u>20,052</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,766	(117,724)	9,042
TOTAL FUNDS	<u>126,766</u>	<u>(117,724)</u>	<u>9,042</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	11,010	548	11,558
TOTAL FUNDS	<u>11,010</u>	<u>548</u>	<u>11,558</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,425	(225,877)	548
Restricted funds			
Restricted	20,000	(20,000)	-
TOTAL FUNDS	<u>246,425</u>	<u>(245,877)</u>	<u>548</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	102,373	109,705
Gift aid	17,286	17,061
	<u>119,659</u>	<u>126,766</u>
Total incoming resources	119,659	126,766
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	124,284	114,371
Other		
Travel	4,019	3,353
Support costs		
Finance		
Bank charges	(150)	-
	<u>128,153</u>	<u>117,724</u>
Total resources expended		
Net (expenditure)/income	<u>(8,494)</u>	<u>9,042</u>

This page does not form part of the statutory financial statements

ROCK OF JOY TRUST

England & Wales - Charity number 1121659

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
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for the Year Ended 31 March 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

The relief of financial hardship either generally or individually of people living in the area surrounding Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by making grants of money or providing or paying for items, services or facilities for the relief of the sick or poor, either generally or individually.

Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been a difficult year due to Covid. The schools were kept closed but we felt it was right to continue to pay teachers their salaries in order to retain them. This also meant that vital funds percolated into their communities where all work and travel was stopped so that the economy failed at a local level with great hardship.

The only activity that was allowed to carry on was farming, although curfews were in place. As a result, the coffee plantation was cared for, and labourers were paid which generated further funds into the community. It was therefore in the cities that the worst hardship existed.

In November 2021 flights were re-opened to Uganda and a trustee went out immediately to assess the situation for governance purposes. We were delighted that everything was in order and where staff had left, new appointments had been made. In particular, new head teachers were appointed to both Masaka and Lugala schools. These have turned out to be excellent appointments.

In January 2022 the schools were allowed to reopen with additional Covid restrictions, however the government schools found themselves in difficulties. They had not paid their staff throughout the lockdown and teachers had found alternative employment. As a result, there was an acute shortage of teachers. The government put up all salaries by 25%, but many did not want to go back to teaching and our teachers were being poached by schools without teachers. We therefore felt compelled to match the government salaries, but this put an enormous strain on our own finances as increasing donations by 25% was always going to be difficult. However, with God's help we have managed to stay afloat. It is becoming gradually more apparent that the Russian war on Ukraine may affect our economy and therefore reduce future donations.

Many schools closed and this has put pressure on us to take more students. Our Ugandan leaders have not been able to refuse students wanting to study and therefore class sizes have increased significantly. This makes more work for the teachers and we are asking what can be done to control numbers to a more manageable level.

Throughout all of this, the coffee farm has developed. The joint project with Kew gardens to develop new commercial production of rare native coffee is looking very promising. The first crop will come in summer 2022 and then annually will increase greatly. We are therefore arranging for a team of three people to go to Uganda in Summer 2022 to set up financial controls and improve governance since with larger sums of money being handled, the risk of financial irregularities increases.

Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

During the year donations received amounted to £109,705 (2021 £107,572) and Gift Aid was £17,061 (2021 £16,194). The charity donated £114,371 to Rock of Joy Educational Services (2021 £152,338). Other costs amounted to £3,353 (2021 nil).

The net surplus was £9,042 (2021 deficit of £28,516) and the total unrestricted reserves held at the year end were £20,052 (2021 £11,010).

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency with the coffee plantation..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of 5 years by a resolution of the trustees passed at a special meeting called under clause 15 of the deed. In order to be eligible any potential trustee must be over 18 years of age, and never disqualified from office under the provisions of clause 11 of the deed. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
Mrs S Cambridge
C Penn
D Cambridge

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 12 December 2022 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of
Rock of Joy Trust

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 2022.

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.

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

12 December 2022

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>126,766</u>	<u>123,766</u>
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services		114,371	152,282
Other		<u>3,353</u>	<u>-</u>
Total		<u>117,724</u>	<u>152,282</u>
NET INCOME/(EXPENDITURE)		9,042	(28,516)
RECONCILIATION OF FUNDS			
Total funds brought forward		11,010	39,526
TOTAL FUNDS CARRIED FORWARD		<u><u>20,052</u></u>	<u><u>11,010</u></u>

Rock of Joy Trust

Balance Sheet

31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
CURRENT ASSETS			
Debtors	5	62,658	57,998
Cash at bank		7,394	3,012
		<u>70,052</u>	<u>61,010</u>
NET CURRENT ASSETS		<u>70,052</u>	<u>61,010</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		70,052	61,010
CREDITORS			
Amounts falling due after more than one year	6	(50,000)	(50,000)
		<u>20,052</u>	<u>11,010</u>
NET ASSETS		<u>20,052</u>	<u>11,010</u>
FUNDS	8		
Unrestricted funds		<u>20,052</u>	<u>11,010</u>
TOTAL FUNDS		<u>20,052</u>	<u>11,010</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2022 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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. Restrictions arise 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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year the charity paid travel costs of £1,052 (2021 nil) on behalf of a trustee to undertake a governance visit to Uganda.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	123,766
EXPENDITURE ON	
Charitable activities	
Rock of Joy Educational Services	152,282
NET INCOME/(EXPENDITURE)	(28,516)

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

39,526

TOTAL FUNDS CARRIED FORWARD

11,010

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans	50,000	50,000
Gift aid	12,658	7,998
	<u>62,658</u>	<u>57,998</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>50,000</u>	<u>50,000</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>50,000</u>	<u>50,000</u>

8. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	11,010	9,042	20,052
	<u>11,010</u>	<u>9,042</u>	<u>20,052</u>
TOTAL FUNDS	<u>11,010</u>	<u>9,042</u>	<u>20,052</u>

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,766	(117,724)	9,042
TOTAL FUNDS	<u>126,766</u>	<u>(117,724)</u>	<u>9,042</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	39,526	(28,516)	11,010
TOTAL FUNDS	<u>39,526</u>	<u>(28,516)</u>	<u>11,010</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,766	(152,282)	(28,516)
TOTAL FUNDS	<u>123,766</u>	<u>(152,282)</u>	<u>(28,516)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	39,526	(19,474)	20,052
TOTAL FUNDS	<u>39,526</u>	<u>(19,474)</u>	<u>20,052</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,532	(270,006)	(19,474)
TOTAL FUNDS	<u>250,532</u>	<u>(270,006)</u>	<u>(19,474)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	109,705	107,572
Gift aid	17,061	16,194
	<u>126,766</u>	<u>123,766</u>
Total incoming resources	126,766	123,766
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	114,371	152,338
Other		
Travel	3,353	-
Support costs		
Finance		
Bank charges	-	(56)
	<u>117,724</u>	<u>152,282</u>
Total resources expended	117,724	152,282
Net income/(expenditure)	<u>9,042</u>	<u>(28,516)</u>

ROCK OF JOY TRUST

England & Wales - Charity number 1121659

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Rock of Joy Trust

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

The relief of financial hardship either generally or individually of people living in the area surrounding Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by making grants of money or providing or paying for items, services or facilities for the relief of the sick or poor, either generally or individually.

Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been another tough year for our partners in Uganda. With a tight lockdown, employment and income stopped for most people. Food could not be transported making hunger and poor nutrition contributing factors to the number of people dying from Covid. While none of our staff died, a significant number lost loved ones, who were both young and old.

As a result of the lockdown the schools were not allowed to open apart from a brief time when the P7 (Top class in primary school) were allowed in to take their entrance exam for secondary school. We were therefore delighted to have our best ever results including at Lugala in Kampala where the effects of lock down were felt more than in the countryside where subsistence farming-maintained people.

We are very grateful for the continued support of our donors, as this meant that we could continue to pay our teachers which meant that some funds were coming into the communities. This therefore trickled down and helped far more people down the line.

However, poverty was painful. There were many pregnancies due to the stopping of contraception provision. This in turn produced mothers who had no funds for nappies or baby clothes. We managed to arrange for basic needs to be met for many mums in Kampala in the areas around our school.

What did carry on was the development of the 53 acres which we have planted out in our coffee plantation. The first proper crop is expected in 2022 and we are expecting that this will take them a long way towards self-sufficiency. We have managed to stay in contact well with our Ugandan team through social media, and a governance visit finally took place in November 2021, after being delayed for so long due to Covid.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources generated are from voluntary donations, and also from various fundraising events that have taken place throughout the year, a breakdown of which is provided in the detailed Statement of Financial Activities.

Reserves policy

The trustees, at their discretion, may spend all or part of the capital of the Charity in furthering the objects.

Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

During the year donations received amounted to £107,572 (2020 £159,602) and Gift Aid was £16,194 (2020 £22,137). The charity donated £152,338 to Rock of Joy Educational Services (2020 £146,380). Other costs amounted to nil (2020 £7,251).

The net deficit was £28,516 (2020 surplus of £28,058) and the total unrestricted reserves held at the year end were £11,010 (2020 £39,526).

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency with the coffee plantation, with the first proper crop expected in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of 5 years by a resolution of the trustees passed at a special meeting called under clause 15 of the deed. In order to be eligible any potential trustee must be over 18 years of age, and never disqualified from office under the provisions of clause 11 of the deed. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
Mrs S Cambridge
C Penn (appointed 5.10.20)
D Cambridge (appointed 5.10.20)

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 26 January 2022 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of
Rock of Joy Trust

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 2021.

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.

Stuart Kellner FCA
Dufon Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

27 January 2022

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		123,766	181,739
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services		152,282	146,380
Other		-	7,301
Total		152,282	153,681
NET INCOME/(EXPENDITURE)		(28,516)	28,058
RECONCILIATION OF FUNDS			
Total funds brought forward		39,526	11,468
TOTAL FUNDS CARRIED FORWARD		11,010	39,526

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Debtors	5	57,998	47,976
Prepayments and accrued income		-	33,400
Cash at bank		3,012	8,150
		<u>61,010</u>	<u>89,526</u>
NET CURRENT ASSETS		<u>61,010</u>	<u>89,526</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		61,010	89,526
CREDITORS			
Amounts falling due after more than one year	6	(50,000)	(50,000)
		<u>11,010</u>	<u>39,526</u>
NET ASSETS		<u>11,010</u>	<u>39,526</u>
FUNDS	8		
Unrestricted funds		<u>11,010</u>	<u>39,526</u>
TOTAL FUNDS		<u>11,010</u>	<u>39,526</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2022 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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. Restrictions arise 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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	181,739
EXPENDITURE ON	
Charitable activities	
Rock of Joy Educational Services	146,380
Other	7,301
Total	<u>153,681</u>

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

28,058

RECONCILIATION OF FUNDS

Total funds brought forward

11,468

TOTAL FUNDS CARRIED FORWARD

39,526

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other loans	50,000	35,000
Gift aid	7,998	12,976
	<u>57,998</u>	<u>47,976</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	<u>50,000</u>	<u>50,000</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>50,000</u>	<u>50,000</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	39,526	(28,516)	11,010
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,526</u>	<u>(28,516)</u>	<u>11,010</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,766	(152,282)	(28,516)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,766</u>	<u>(152,282)</u>	<u>(28,516)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	11,468	28,058	39,526
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,468</u>	<u>28,058</u>	<u>39,526</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,739	(153,681)	28,058
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>181,739</u>	<u>(153,681)</u>	<u>28,058</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	11,468	(458)	11,010
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,468</u>	<u>(458)</u>	<u>11,010</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,505	(305,963)	(458)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>305,505</u>	<u>(305,963)</u>	<u>(458)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	107,572	159,602
Gift aid	16,194	22,137
	<u>123,766</u>	<u>181,739</u>
Total incoming resources	123,766	181,739
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	152,338	146,380
Other		
Travel	-	6,066
Resources	-	1,185
	<u>-</u>	<u>7,251</u>
Support costs		
Finance		
Bank charges	(56)	50
	<u>152,282</u>	<u>153,681</u>
Total resources expended	152,282	153,681
Net (expenditure)/income	<u>(28,516)</u>	<u>28,058</u>