

The Roger Dugdale Charity
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024

The Roger Dugdale Charity

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The Roger Dugdale Charity

Reference and Administrative Details for the year ended 31 March 2024

TRUSTEES	JR Dugdale SB Dugdale MR Dugdale HL O'Hare
PRINCIPAL ADDRESS	Willow Bank Worston Clitheroe Lancashire BB7 1QA
REGISTERED CHARITY NUMBER	1125282
INDEPENDENT EXAMINER	McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village Chorley Lancashire PR7 7NA

The Roger Dugdale Charity

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

The objects are to advance the education of the public particularly in the arts and theatre, to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment, the relief of the poverty, and the relief of suffering, including medical research.

The charity is a grant making organisation, and funds are held until the trustees deem there are suitable beneficiaries.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Grants Policy

Requests for grants are put in by organisations and individuals. All requests are considered at the Trustees meeting where a decision is made on the merit of each application.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year gift aid donations of £27,425 (2023: nil) were received together with the tax reclaim on the donations amounting to £6,856 (2023: nil). Twelve (2023: Eight) grants were made to charitable organisations totalling £19,127 (2023: £21,250).

FINANCIAL REVIEW

Investment policy and objectives

Investments are held in cash. The Trustees are considering ways to ensure maximum returns are earned in line with the level of risk they are willing to take.

Reserves policy

The amount in reserves is to generate a return from which to make future grants and donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document is a Declaration of Trust dated 4 January 2008. Trustees are selected on the basis of their experience and knowledge of charitable needs to meet the objects of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 6 September 2024 and signed on its behalf by:

JR Dugdale - Trustee

Independent Examiner's Report to the Trustees of The Roger Dugdale Charity

Independent examiner's report to the trustees of The Roger Dugdale Charity

I report to the charity trustees on my examination of the accounts of The Roger Dugdale Charity (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.

JFD McMillan FCA

McMillan & Co LLP
Chartered Accountants

6 September 2024

The Roger Dugdale Charity

Statement of Financial Activities for the year ended 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		34,282	-
Investment income	3	1,070	297
Total		35,352	297
EXPENDITURE ON			
Charitable activities			
Grants		19,127	21,250
Other		912	600
Total		20,039	21,850
NET INCOME/(EXPENDITURE)		15,313	(21,553)
RECONCILIATION OF FUNDS			
Total funds brought forward		163,261	184,814
TOTAL FUNDS CARRIED FORWARD		178,574	163,261

The notes form part of these financial statements

The Roger Dugdale Charity

Balance Sheet

31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		179,444	163,861
CREDITORS			
Amounts falling due within one year	6	(870)	(600)
NET CURRENT ASSETS		<u>178,574</u>	<u>163,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>178,574</u>	<u>163,261</u>
NET ASSETS		<u>178,574</u>	<u>163,261</u>
FUNDS	7		
Unrestricted funds		<u>178,574</u>	<u>163,261</u>
TOTAL FUNDS		<u>178,574</u>	<u>163,261</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2024 and were signed on its behalf by:

JR Dugdale - Trustee

The Roger Dugdale Charity

Notes to the Financial Statements for the year ended 31 March 2024

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Willow Bank, Worston, Clitheroe, Lancashire, BB7 1QA.

There are no material uncertainties about the charity's ability to continue.

The amounts in the financial statements have been rounded to the nearest £1.

The presentational currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Financial instruments

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

The Roger Dugdale Charity

Notes to the Financial Statements - continued for the year ended 31 March 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,070</u>	<u>297</u>

4. GRANTS PAYABLE

	2024	2023
	£	£
Grants	<u>19,127</u>	<u>21,250</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
ShelterBox	-	500
St. James Church, Clitheroe	2,000	2,000
Salvation Army	100	500
Field Nurse	727	-
Alzheimers Research	50	-
CANW	12,500	12,500
Crisis	500	550
Action for Pulmonary Fibrosis	-	100
Community Foundation Lancs	-	5,000
Movember	-	100
Burnley choir	100	-
RNLI	50	-
British Red Cross	500	-
Worston Bench	100	-
Woodend Wellbeing	2,000	-
Slaidburn Archive	500	-
	<u>19,127</u>	<u>21,250</u>

5. 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

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The Roger Dugdale Charity

Notes to the Financial Statements - continued for the year ended 31 March 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>870</u>	<u>600</u>

7. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	163,261	15,313	178,574
TOTAL FUNDS	<u>163,261</u>	<u>15,313</u>	<u>178,574</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,352	(20,039)	15,313
TOTAL FUNDS	<u>35,352</u>	<u>(20,039)</u>	<u>15,313</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	184,814	(21,553)	163,261
TOTAL FUNDS	<u>184,814</u>	<u>(21,553)</u>	<u>163,261</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297	(21,850)	(21,553)
TOTAL FUNDS	<u>297</u>	<u>(21,850)</u>	<u>(21,553)</u>

The Roger Dugdale Charity

Notes to the Financial Statements - continued for the year ended 31 March 2024

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 or 31 March 2023.