

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**  
**FOR**  
**ROSE MEMORIAL TRUST**

Redstone Associates  
Chartered Accountants  
11 Whitchurch Parade  
Whitchurch Lane  
Edgware  
HA8 6LR

**ROSE MEMORIAL TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**ROSE MEMORIAL TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**1133169**

**Principal address**

11 Boyne Avenue  
London  
NW4 2JL

**Trustees**

D I Rose  
Mrs N Rose  
Dr J Philips

**Independent Examiner**

Daniel S Roth  
Redstone Associates  
Chartered Accountants  
11 Whitchurch Parade  
Whitchurch Lane  
Edgware  
HA8 6LR

Approved by order of the board of trustees on 17 January 2022 and signed on its behalf by:

*D I Rose*

D I Rose - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROSE MEMORIAL TRUST**

**Independent examiner's report to the trustees of Rose Memorial Trust**

I report to the charity trustees on my examination of the accounts of Rose Memorial Trust (the Trust) for the year ended 30 September 2020.

**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.

*Daniel S Roth*

Daniel S Roth  
Redstone Associates  
Chartered Accountants  
11 Whitchurch Parade  
Whitchurch Lane  
Edgware  
HA8 6LR

Date: 18/01/2022

**ROSE MEMORIAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

		<b>2020</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>55,042</b>	112,951
<b>Charitable activities</b>			
Donations made		<b>(58,111)</b>	(111,414)
		<hr/>	<hr/>
<b>Total</b>		<b>(3,069)</b>	1,537
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Accountancy fees		<b>300</b>	360
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,369)</b>	1,177
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>6,049</b>	4,872
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>2,680</u></b>	<b><u>6,049</u></b>

The notes form part of these financial statements

**ROSE MEMORIAL TRUST**

**BALANCE SHEET**  
**30 SEPTEMBER 2020**

		<b>2020</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2019 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		<b>4,300</b>	7,369
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(1,620)</b>	(1,320)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b><u>2,680</u></b>	<b><u>6,049</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,680</b>	6,049
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>2,680</u></b>	<b><u>6,049</u></b>
<b>FUNDS</b>			
Unrestricted funds	7	<b><u>2,680</u></b>	<b><u>6,049</u></b>
<b>TOTAL FUNDS</b>		<b><u>2,680</u></b>	<b><u>6,019</u></b>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2022 and were signed on its behalf by:

*D I Rose*

D I Rose - Trustee

## **ROSE MEMORIAL TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

#### **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 2015)', 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. CHARITABLE ACTIVITIES COSTS**

	Support costs (see note 3)
	£
Accountancy fees	<b><u>300</u></b>

**ROSE MEMORIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**3. SUPPORT COSTS**

	Governance costs £
Accountancy fees	<u><u>300</u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	112,951
<b>Charitable activities</b>	
Donations made	(111,414)
	<hr/>
<b>Total</b>	1,537
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Accountancy fees	360
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	1,177
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	4,872
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>6,049</u></u>



**ROSE MEMORIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	<b>£</b>	£
Other creditors	<b><u>1,620</u></b>	<u>1,320</u>

**7. MOVEMENT IN FUNDS**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	<b>6,049</b>	<b>(3,369)</b>	<b>2,680</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>6,049</u></b>	<b><u>(3,369)</u></b>	<b><u>2,680</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>(3,069)</b>	<b>(300)</b>	<b>(3,369)</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>(3,069)</u></b>	<b><u>(300)</u></b>	<b><u>(3,369)</u></b>

**Comparatives for movement in funds**

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	4,872	1,177	6,049
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>4,872</u></b>	<b><u>1,177</u></b>	<b><u>6,049</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,537	(360)	1,177
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,537</u></b>	<b><u>(360)</u></b>	<b><u>1,177</u></b>

**ROSE MEMORIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**7. MOVEMENT IN FUNDS - continued**

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	4,872	(2,192)	2,680
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>4,872</u>	<u>(2,192)</u>	<u>2,680</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 £
<b>Unrestricted funds</b>			
General fund	(1,532)	(660)	(2,192)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(1,532)</u>	<u>(660)</u>	<u>(2,192)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2020.

**ROSE MEMORIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	46,292	95,721
Tax recovered on Gift Aid	<u>8,750</u>	<u>17,230</u>
	55,042	112,951
<b>Charitable activities</b>		
Donations made	<u>(58,111)</u>	<u>(111,414)</u>
<b>Total incoming resources</b>	<b>(3,069)</b>	1,537
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>300</u>	<u>360</u>
Total resources expended	<u>300</u>	<u>360</u>
<b>Net income/(expenditure)</b>	<b><u>(3,369)</u></b>	<b><u>1,177</u></b>

This page does not form part of the statutory financial statements