

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
ROSE MEMORIAL TRUST

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

ROSE MEMORIAL TRUST

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FOR THE YEAR ENDED 30 SEPTEMBER 2021

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ROSE MEMORIAL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 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.

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 2021

		2021	2020
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		102,517	55,042
Charitable activities			
Donations made		(93,046)	(58,111)
		<hr/>	<hr/>
Total		9,471	(3,069)
 EXPENDITURE ON			
Charitable activities	2		
Accountancy fees		300	300
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		9,171	(3,369)
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,680	6,049
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>11,851</u>	<u>2,680</u>

The notes form part of these financial statements

ROSE MEMORIAL TRUST

BALANCE SHEET
30 SEPTEMBER 2021

		2021	2020
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		13,771	4,300
CREDITORS			
Amounts falling due within one year	6	(1,920)	(1,620)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>11,851</u>	<u>2,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		11,851	2,680
		<hr/>	<hr/>
NET ASSETS		<u>11,851</u>	<u>2,680</u>
FUNDS			
Unrestricted funds	7	<u>11,851</u>	<u>2,680</u>
TOTAL FUNDS		<u>11,851</u>	<u>2,680</u>

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 2021**

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	<u>300</u>

ROSE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	55,042
Charitable activities	
Donations made	(58,111)
	<hr/>
Total	(3,069)
 EXPENDITURE ON	
Charitable activities	
Accountancy fees	300
	<hr/>
NET INCOME/(EXPENDITURE)	(3,369)
 RECONCILIATION OF FUNDS	
Total funds brought forward	6,049
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,680</u></u>

ROSE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>1,920</u>	<u>1,620</u>

7. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	2,680	9,171	11,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,680</u>	<u>9,171</u>	<u>11,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,471	(300)	9,171
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>9,471</u>	<u>(300)</u>	<u>9,171</u>

Comparatives for movement in funds

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

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

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

ROSE MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	6,049	5,802	11,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,049</u>	<u>5,802</u>	<u>11,851</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	6,402	(600)	5,802
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,402</u>	<u>(600)</u>	<u>5,802</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

ROSE MEMORIAL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	82,722	46,292
Tax recovered on Gift Aid	<u>19,795</u>	<u>8,750</u>
	102,517	55,042
Charitable activities		
Donations made	<u>(93,046)</u>	<u>(58,111)</u>
Total incoming resources	9,471	(3,069)
EXPENDITURE		
Support costs		
Governance costs		
Accountancy and legal fees	<u>300</u>	<u>300</u>
Total resources expended	<u>300</u>	<u>300</u>
Net income/(expenditure)	<u><u>9,171</u></u>	<u><u>(3,369)</u></u>

This page does not form part of the statutory financial statements