

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 21 March 2023  
for  
Alsager Round Table Charitable Trust Fnd**

Marshall Accountancy Ltd  
St Mary's House  
Crewe Road  
Alsager  
Stoke-On-Trent  
ST7 2EW

**Alsager Round Table Charitable Trust Fnd**

**Contents of the Financial Statements  
for the Year Ended 21 March 2023**

	<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>

# **Alsager Round Table Charitable Trust Fnd**

## **Report of the Trustees for the Year Ended 21 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 21 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**

#### **Significant activities**

We host, assist or financially support the following events for the benefit of the community: Variety Show, Summer Carnival, Music Festival, Bonfire Fireworks display, Alsager Christmas Market and Christmas light switch-on, Santa Float, One World Week.

### **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**

1150586

#### **Principal address**

34 William Higgins Close  
Alsager  
Stoke on Trent  
ST7 2GU

#### **Trustees**

D Sale  
J Minger  
V Bata  
S Moore (appointed 14/3/2023)  
J Hurst (appointed 16/5/2023)  
J Ashley (appointed 16/5/2023)

#### **Independent Examiner**

Marshall Accountancy Ltd  
St Mary's House  
Crewe Road  
Alsager  
Stoke-On-Trent  
ST7 2EW

Approved by order of the board of trustees on 17 May 2024 and signed on its behalf by:

D Sale - Trustee

**Independent Examiner's Report to the Trustees of  
Alsager Round Table Charitable Trust Fnd**

**Independent examiner's report to the trustees of Alsager Round Table Charitable Trust Fnd**

I report to the charity trustees on my examination of the accounts of Alsager Round Table Charitable Trust Fnd (the Trust) for the year ended 21 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.

Marshall & Co

Marshall Accountancy Ltd  
St Mary's House  
Crewe Road  
Alsager  
Stoke-On-Trent  
ST7 2EW

17 May 2024

**Alsager Round Table Charitable Trust Fnd**

**Statement of Financial Activities  
for the Year Ended 21 March 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,860	373	8,233	980
<b>Charitable activities</b>					
Grant		-	13,000	13,000	19,484
Other trading activities	2	2,343	40,122	42,465	27,613
<b>Total</b>		<u>10,203</u>	<u>53,495</u>	<u>63,698</u>	<u>48,077</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,237	39,456	40,693	33,853
<b>Charitable activities</b>					
Grant		-	-	-	652
Other		8,804	-	8,804	7,253
<b>Total</b>		<u>10,041</u>	<u>39,456</u>	<u>49,497</u>	<u>41,758</u>
<b>NET INCOME</b>		162	14,039	14,201	6,319
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,992	22,688	24,680	18,361
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,154</u></u>	<u><u>36,727</u></u>	<u><u>38,881</u></u>	<u><u>24,680</u></u>

The notes form part of these financial statements

# Alsager Round Table Charitable Trust Fnd

## Balance Sheet 21 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		2,154	36,727	38,881	24,680
<b>NET CURRENT ASSETS</b>		<u>2,154</u>	<u>36,727</u>	<u>38,881</u>	<u>24,680</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,154</u>	<u>36,727</u>	<u>38,881</u>	<u>24,680</u>
<b>NET ASSETS</b>		<u>2,154</u>	<u>36,727</u>	<u>38,881</u>	<u>24,680</u>
<b>FUNDS</b>	5				
Unrestricted funds				2,154	1,992
Restricted funds				<u>36,727</u>	<u>22,688</u>
<b>TOTAL FUNDS</b>				<u>38,881</u>	<u>24,680</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2024 and were signed on its behalf by:

D Sale - Trustee

The notes form part of these financial statements

## Alsager Round Table Charitable Trust Fnd

### Notes to the Financial Statements for the Year Ended 21 March 2023

#### 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. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	42,465	27,613

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 21 March 2023 nor for the year ended 21 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 21 March 2023 nor for the year ended 21 March 2022.

**Alsager Round Table Charitable Trust Fnd**

**Notes to the Financial Statements - continued  
for the Year Ended 21 March 2023**

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

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	980	-	980
<b>Charitable activities</b>			
Grant	-	19,484	19,484
Other trading activities	-	27,613	27,613
<b>Total</b>	<u>980</u>	<u>47,097</u>	<u>48,077</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	33,853	33,853
<b>Charitable activities</b>			
Grant	652	-	652
Other	7,197	56	7,253
<b>Total</b>	<u>7,849</u>	<u>33,909</u>	<u>41,758</u>
<b>NET INCOME/(EXPENDITURE)</b>	(6,869)	13,188	6,319
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,861	9,500	18,361
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,992</u></u>	<u><u>22,688</u></u>	<u><u>24,680</u></u>

**5. MOVEMENT IN FUNDS**

	<b>At 22/3/22 £</b>	<b>Net movement in funds £</b>	<b>At 21/3/23 £</b>
<b>Unrestricted funds</b>			
General fund	1,992	162	2,154
<b>Restricted funds</b>			
Bonfire	19,618	8,984	28,602
Christmas	2,086	1,870	3,956
Town Council	984	-	984
Carnival	-	3,185	3,185
	<u>22,688</u>	<u>14,039</u>	<u>36,727</u>
<b>TOTAL FUNDS</b>	<u><u>24,680</u></u>	<u><u>14,201</u></u>	<u><u>38,881</u></u>



# Alsager Round Table Charitable Trust Fnd

## Notes to the Financial Statements - continued for the Year Ended 21 March 2023

### 5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,203	(10,041)	162
<b>Restricted funds</b>			
Bonfire	18,393	(9,409)	8,984
Christmas	26,003	(24,133)	1,870
Carnival	9,099	(5,914)	3,185
	<u>53,495</u>	<u>(39,456)</u>	<u>14,039</u>
<b>TOTAL FUNDS</b>	<u><u>63,698</u></u>	<u><u>(49,497)</u></u>	<u><u>14,201</u></u>

### Comparatives for movement in funds

	At 22/3/21 £	Net movement in funds £	At 21/3/22 £
<b>Unrestricted funds</b>			
General fund	8,861	(6,869)	1,992
<b>Restricted funds</b>			
Bonfire	9,500	10,118	19,618
Christmas	-	2,086	2,086
Town Council	-	984	984
	<u>9,500</u>	<u>13,188</u>	<u>22,688</u>
<b>TOTAL FUNDS</b>	<u><u>18,361</u></u>	<u><u>6,319</u></u>	<u><u>24,680</u></u>

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	980	(7,849)	(6,869)
<b>Restricted funds</b>			
Bonfire	17,582	(7,464)	10,118
Christmas	28,531	(26,445)	2,086
Town Council	984	-	984
	<u>47,097</u>	<u>(33,909)</u>	<u>13,188</u>
<b>TOTAL FUNDS</b>	<u><u>48,077</u></u>	<u><u>(41,758)</u></u>	<u><u>6,319</u></u>

# Alsager Round Table Charitable Trust Fnd

## Notes to the Financial Statements - continued for the Year Ended 21 March 2023

### 5. MOVEMENT IN FUNDS - continued

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

	At 22/3/21 £	Net movement in funds £	At 21/3/23 £
<b>Unrestricted funds</b>			
General fund	8,861	(6,707)	2,154
<b>Restricted funds</b>			
Bonfire	9,500	19,102	28,602
Christmas	-	3,956	3,956
Town Council	-	984	984
Carnival	-	3,185	3,185
	<u>9,500</u>	<u>27,227</u>	<u>36,727</u>
<b>TOTAL FUNDS</b>	<u>18,361</u>	<u>20,520</u>	<u>38,881</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	11,183	(17,890)	(6,707)
<b>Restricted funds</b>			
Bonfire	35,975	(16,873)	19,102
Christmas	54,534	(50,578)	3,956
Town Council	984	-	984
Carnival	9,099	(5,914)	3,185
	<u>100,592</u>	<u>(73,365)</u>	<u>27,227</u>
<b>TOTAL FUNDS</b>	<u>111,775</u>	<u>(91,255)</u>	<u>20,520</u>

### 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 21 March 2023.

**Alsager Round Table Charitable Trust Fnd**

**Detailed Statement of Financial Activities  
for the Year Ended 21 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(2)	-
Donations	552	980
Subscriptions	7,683	-
	<hr/>	<hr/>
	8,233	980
 <b>Other trading activities</b>		
Fundraising events	42,465	27,613
 <b>Charitable activities</b>		
Grants	13,000	19,484
	<hr/>	<hr/>
<b>Total incoming resources</b>	63,698	48,077
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Direct Costs	39,772	33,853
Licensing	921	-
	<hr/>	<hr/>
	40,693	33,853
 <b>Support costs</b>		
<b>Management</b>		
Fuel	78	-
Advertising	30	56
Uniform	147	-
	<hr/>	<hr/>
	255	56
 <b>Human resources</b>		
Meeting Costs	3,998	-
 <b>Other</b>		
Donations Made	3,559	7,711
Sponsorship	-	100
	<hr/>	<hr/>
	3,559	7,811
 <b>Governance costs</b>		
Legal & Professional	390	-
Accountancy and legal fees	602	38
	<hr/>	<hr/>
	992	38
 <b>Total resources expended</b>	<hr/>	<hr/>
	49,497	41,758
 <b>Net income</b>	<hr/>	<hr/>
	14,201	6,319
	<hr/>	<hr/>

This page does not form part of the statutory financial statements