

THE C J W TRUST

Financial Statements

Year Ended 5 April 2024

Charity No.: 1154021

The C J W Trust

Report and Financial Statements for the year ended 5 April 2024

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Registered charity number

1154021

Trustees

C Jessel

S Jessel

Principal Office

BDO LLP, Thames Tower, Station Road, Reading, Berkshire, RG1 1LX

Independent Examiner

Steve Hale FCA, FCCA on behalf of Perrys Audit Ltd, Churchdown, Bordyke, Tonbridge, Kent, TN9 1NR

Bankers

Bank of Scotland, 600 Gorgie Road, Edinburgh, EH11 3XP

The C J W Trust

Report of the Trustees for the year ended 5 April 2024

The Trustees present their report along with the financial statements of the charity for the year ended 5 April 2024. The Financial Statements have been prepared in accordance with the accounting policies set out on page 7 and 8 and comply with the charity's trust deed and applicable law.

Structure, Governance and Management

Governing document

The charitable trust was created by a deed of settlement dated 10 September 2013. The Trustees have power to pay or allocate the whole of the income (and capital thereof) to or for the benefit of charities or for charitable purposes.

The Trustees have the power to appoint additional Trustees.

Recruitment and appointment of new Trustees

Trustees are appointed based on the skills that they bring to the board, such that the board of Trustees has a balanced set of skills.

Each Trustee undertakes induction training which consists of a briefing by the Chairman on their roles and responsibilities. They are furnished with a complete range of information and literature, for future reference. Emphasis is placed on the legal status and responsibilities of a Trustee.

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.

Objectives and Activities

Objectives and aims

The object of the charity is for public benefit to relieve those in need, advance education, advance health and the saving of lives and such other charitable purposes as the Trustees shall decide from time to time by the provision of grants.

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

Grant making policy

The Trustees will accept requests for grants and review them against the objectives of the charity. The decision to award a grant is made by the Trustees.

Achievements and Performance

Investment performance

The charity was created by a deed of settlement dated 10 September 2013 and has made investments during the year. The Trust's income has arisen from donations and investment income comprising dividends and interest received. The Trustees continue to seek independent advice on obtaining the best returns on the investment portfolio held.

The C J W Trust

Report of the Trustees for the year ended 5 April 2024 (continued)

Financial Review

Reserves policy

The Trustees ensure that there are sufficient liquid cash resources available to meet the anticipated regular disbursements to charities and good causes. This is subject to annual review in the light of expected investment income.

Future developments

The focus of the Trustees of the Charity is to ensure that the cash amount available for distribution to charities and good causes can be sustained and increased year on year.

Trustees' responsibilities in relation to the financial statements

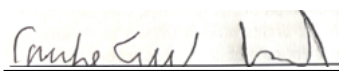
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



C Jessel

Trustee

Date: 04/02/2025

Independent Examiner's Report to the Trustees of the

The C J W Trust (the 'Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's Trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 Charity 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 applicable 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.

Signed: S Hale

Steve Hale FCA, FCCA on behalf of
Perrys Audit Ltd
Churchdown
Bordyke
Tonbridge
Kent
TN9 1NR

Date: 04/02/2025

The C J W Trust

Statement of Financial Activities for the year ended 5 April 2024

	Notes	2024 Endowment funds £	2024 Unrestricted funds £	2024 Total funds £	2023 Endowment funds £	2023 Unrestricted funds £	2023 Total funds £
Income and endowments from							
Donations and legacies	2	-	87,500	87,500	-	-	-
Investments	3	-	4,841	4,841	-	3,150	3,150
Total		-	92,341	92,341	-	3,150	3,150
Expenditure on							
Raising funds	4	1,275	-	1,275	1,511	-	1,511
Charitable activities	5	-	122,510	122,510	-	113,288	113,288
Total		(1,275)	(122,510)	(123,785)	(1,511)	(113,288)	(114,799)
Net income/(expenditure) before investment gains/(losses)		(1,275)	(30,169)	(31,444)	(1,511)	(110,138)	(111,649)
Net gains/(losses) on investments	8	5,186	-	5,186	(14,341)	-	(14,341)
Net income/(expenditure)		3,911	(30,169)	(26,258)	(15,852)	(110,138)	(125,990)
Transfers to unrestricted funds		(30,169)	30,169	-	(110,138)	110,138	-
Net movement in funds		(26,258)	-	(26,258)	(125,990)	-	(125,990)
Total funds at 6 April 2023		110,880	-	110,880	236,870	-	236,870
Total funds at 5 April 2024		84,622	-	84,622	110,880	-	110,880

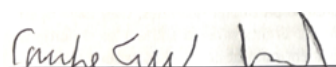
The notes on pages 7 to 12 form part of these financial statements

The C J W Trust

Balance Sheet as at 5 April 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Investments	8	123,708	143,131
Current Assets			
Cash at bank and in hand	9	36,300	62,112
Debtors		17,500	-
		<u>53,800</u>	<u>62,112</u>
Liabilities			
Creditors: amounts falling due within one year	10	<u>(92,886)</u>	<u>(94,363)</u>
Net current assets		<u>(39,086)</u>	<u>(32,251)</u>
Total Net Assets		<u><u>84,622</u></u>	<u><u>110,880</u></u>
Funds			
Endowment funds	13	84,622	110,880
Unrestricted funds	13	-	-
		<u><u>84,622</u></u>	<u><u>110,880</u></u>

Approved by the Trustees and signed on their behalf by:



C Jessel Trustee

Date: 04/02/2025

The notes on pages 7 to 12 form part of these financial statements

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

1 Principal Accounting Policies

(a) Accounting convention

The C J W Trust is a registered unincorporated charity, registered and domiciled in England and Wales under the Charities Act 2011. The address of the registered office is given on page 1.

The financial statements are prepared under the historical cost convention and in preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 2011.

The C J W Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Cash flow statement

Under FRS 102, there is a requirement for larger charities to prepare a cash flow statement, however as the charity has income less than the £500,000 threshold, a cash flow statement is not required.

(c) Going concern

The Trust has substantial net assets and the Trustees therefore have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees have adopted the going concern basis in preparing the financial statements.

(d) Donations, legacies and similar income

Donations, legacies and similar income are shown in the accounts when receivable and the value of the incoming resources can be measured with sufficient reliability.

(e) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

(f) Resources expended

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.

(g) Charitable activities

Costs of charitable activities include grants made and an apportionment of overhead and support costs where applicable.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

(h) Governance costs

Governance costs comprise costs relating to the general running of the charity as opposed to those associated with generating funds or charitable activity.

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

(i) Fixed asset investments

Investments are stated at closing market value at the balance sheet date. Any gains or losses on revaluation and disposal are shown in the Statement of Financial Activities.

(j) Realised gains and losses

Gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and purchase cost. Unrealised gains and losses are calculated as the difference between the market value at year end and opening market value (or purchase date if later). Realised and unrealised gains and losses are not separated in the Statement of Financial Activities.

(k) Taxation

The charity is exempt from tax on its charitable activities.

(l) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

The endowment fund is comprised solely of an expendable endowment. Expendable endowments are those where the Trust terms provide for conversion from capital into income under certain circumstances. Income arising on the endowment fund can be used in accordance with the objectives of the charity and is included as unrestricted income. Any capital gains and losses arising on the investments form part of the fund. Investment manager charges, fundraising costs and legal advice relating to the fund are charged against the fund.

(m) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling the balance sheet date. Transactions in foreign currency are translated at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

(n) Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(p) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Investments are measured at fair value.

2 Donations	2024	2023
	£	£
Donations received	70,000	-
Gift Aid recoverable	17,500	-
	<u>87,500</u>	<u>-</u>

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

3	Investment income	2024	2023		
		£	£		
	Dividend income	4,683	3,073		
	Brokers interest received	158	77		
		<u>4,841</u>	<u>3,150</u>		
4	Raising funds	2024	2023		
		£	£		
	Investment managers fees	<u>1,275</u>	<u>1,511</u>		
5	Charitable activities	Activities Undertaken Directly (see note 5)	Support Costs (see note 6)	Total 2024	Total 2023
		£	£	£	£
	General activities	<u>120,000</u>	<u>2,510</u>	<u>122,510</u>	<u>113,288</u>
6	Grants paid or payable	2024	2023		
		£	£		
	The Big Give	<u>120,000</u>	<u>105,475</u>		
7	Support costs	2024	2023		
		£	£		
	General activities	2	1		
	Accountancy fees	3,990	10,254		
	Independent examiner fees	960	-		
	Over provision in prior year	<u>(2,442)</u>	<u>(2,442)</u>		
		<u>2,510</u>	<u>7,813</u>		

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

8 Investments	2024		2023	
	£	£	£	£
Market value at 6 April 2023		143,131		189,206
Acquisition cost in the year	106,520		112,358	
Proceeds from disposals in the year	<u>(131,129)</u>		<u>(144,092)</u>	
		(24,609)		(31,734)
Realised gains / (losses) on disposals	(4,775)		(13,005)	
Movement in unrealised valuation	<u>9,961</u>		<u>(1,336)</u>	
		5,186		(14,341)
Market value at 5 April 2024		<u>123,708</u>		<u>143,131</u>
Historical cost at 5 April 2024		<u>104,285</u>		<u>97,056</u>
9 Cash at bank and in hand	2024		2023	
	£		£	
Current account		32,285		46,272
Investment manager accounts		<u>4,015</u>		<u>15,840</u>
		<u>36,300</u>		<u>62,112</u>
10 Creditors: amounts falling due within one year	2024		2023	
	£		£	
Other creditors		4,950		29,222
Amounts owed to Trustees		<u>87,936</u>		<u>65,141</u>
		<u>92,886</u>		<u>94,363</u>
11 Financial instruments	2024		2023	
	£		£	
Financial assets measured at fair value through the Statement of Financial Activities		<u>160,008</u>		<u>205,243</u>
Financial liabilities measured at amortised cost		<u>92,886</u>		<u>94,363</u>

Financial assets measured at fair value through the statement of financial activities comprise investments in shares of quoted companies and cash at bank.

Financial liabilities measured at amortised cost comprise other creditors and amounts owed to Trustees.

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

12 Movement in funds

	At 6 April 2023 £	Net movement in funds £	At 5 April 2024 £
Endowment funds	110,880	(26,258)	84,622
	<u>110,880</u>	<u>(26,258)</u>	<u>84,622</u>

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

	Income £	Expenditure £	Gains and losses £	Transfer to unrestricted funds £	Movement in funds £
Endowment funds	-	(1,275)	5,186	(30,169)	(26,258)
Unrestricted funds	92,341	(122,510)	-	30,169	-
	<u>92,341</u>	<u>(123,785)</u>	<u>5,186</u>	<u>-</u>	<u>(26,258)</u>

The endowment fund is comprised solely of an expendable endowment. Expendable endowments are those where the trust terms provide for conversion from capital into income under certain circumstances.

Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains and losses arising on the investments form part of the fund. Investment manager charges, fundraising costs and legal advice relating to the fund are charged against the fund.

13 Analysis of net assets between funds	Endowment funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fixed asset investments	123,708	-	123,708	143,131
Current assets	36,300	-	36,300	62,112
Creditors: amounts due within one year	(92,886)	-	(92,886)	(94,363)
	<u>67,122</u>	<u>-</u>	<u>67,122</u>	<u>110,880</u>

14 Trustees' remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 5 April 2024 (2023 - £nil)

There were no Trustees' expenses paid for the year ended 5 April 2024 (2023 - £nil)

The C J W Trust

Notes to the financial statements for the year ended 5 April 2024

15 Related parties

Mrs C Jessel - Trustee

At the year end, the charity owed £87,936 (2023 - £65,141) to Mrs Jessel in respect of accountancy and professional fees previously paid on behalf of the charity.

16 Ultimate controlling party

The C J W Trust is controlled by its Trustees.

The C J W Trust

Appendix

Schedule of Investments

5 April 2024

The C J W Trust

Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals			Closing Balances				
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
ISHARES II PLC USD FLTG RATE BOND UCITS ETF GBP DIS HGD														
06-Apr-23	b/fwd	1,343	6,339	6,411										
23-Jul-23	Sale						10	48	47	1				
26-Oct-23	Sale						2	10	9	-				
09-Nov-23	Sale						340	1,649	1,605	45				
07-Dec-23	Sale						991	4,684	4,677	7				
05-Apr-24	c/fwd										-	-	-	296
ISHARES II PLC USD HIGH YIELD CORP BD GBP UCITS HDG DIS														
06-Apr-23	b/fwd	955	3,982	4,004										
23-Jul-23	Sale						7	29	29	-				
26-Oct-23	Sale						1	4	4	-				
09-Nov-23	Sale						241	1,004	1,005	(1)				
07-Dec-23	Sale						706	2,916	2,944	(28)				
05-Apr-24	c/fwd										-	-	-	193
ISHARES III PLC CORE GBL AGGRG BD UCITS ETF GBP HDG DIS														
06-Apr-23	b/fwd	-	-	-										
07-Dec-23	Purchase				1,721	7,782								
15-Jan-24	Sale						12	54	54	-				
05-Apr-24	c/fwd										1,709	7,728	7,726	98
ISHARES VI PLC GBL HIGH YLD CORP BOND GBP HGD DIST														
06-Apr-23	b/fwd	37	3,137	3,173										
09-Nov-23	Sale						9	753	763	(10)				
07-Dec-23	Sale						28	2,405	2,374	31				
05-Apr-24	c/fwd										-	-	-	175

The C J W Trust

Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost	Value	Units	Cost	Units	Proceeds	Cost	Profit/Loss	Units	Cost	Value	Income
			£	£		£		£	£	£		£	£	£
NEUBERGER BERMAN INVESTMENT FDS PLC SHORT DURATION EMG MKT GBP I5 INC														
06-Apr-23	b/fwd	930	7,132	7,095										
30-Jun-23	Excess reportable income					32								
23-Jul-23	Sale						8	59	59	-				
26-Oct-23	Sale						1	9	9	-				
09-Nov-23	Sale						235	1,800	1,810	(10)				
06-Dec-23	Sale						686	5,365	5,285	79				
05-Apr-24	c/fwd										-	-	-	183
SSGA SPDR ETFs EUROPE I PLC SPDR BLOOMGBL AGG HDG UCITS ETF														
06-Apr-23	b/fwd	-	-	-										
07-Dec-23	Purchase				280	7,805								
15-Jan-24	Purchase				2	57								
05-Apr-24	c/fwd										282	7,861	7,831	106
ISHARES II PLC USD TIPS 0-5 UCITS GBP DIS HDG														
06-Apr-23	b/fwd	752	3,841	3,787										
30-Apr-23	Excess reportable income					6								
23-Jul-23	Sale						7	35	36	(1)				
27-Oct-23	Purchase				64	317								
09-Nov-23	Sale						206	1,025	1,051	(26)				
07-Dec-23	Sale						603	2,894	3,077	(183)				
05-Apr-24	c/fwd										-	-	-	165
ISHARES II PLC USD TREAS BD 7-10YR UCIT ETF GBP DIS HGD														
06-Apr-23	b/fwd	1,462	6,698	6,839										
23-Jul-23	Sale						11	49	50	(2)				
26-Oct-23	Sale						2	8	9	(1)				
09-Nov-23	Sale						370	1,583	1,695	(112)				
07-Dec-23	Sale						1,079	4,670	4,943	(273)				
05-Apr-24	c/fwd										-	-	-	168

The C J W Trust

Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
ISHARES III PLC UK GILTS 0-5YR UCITS ETFGBP DIST														
06-Apr-23	b/fwd	-	-	-										
07-Dec-23	Purchase				9	1,144								
05-Apr-24	c/fwd										9	1,144	1,139	21
LEGAL & GENERAL(UNIT TRUST MGRS)LTDL&G ALL STOCKS GILT INDEX TRUST C DIS														
06-Apr-23	b/fwd	-	-	-										
19-Jun-23	Purchase				3,421	3,185								
26-Jul-23	Sale						8	8	8	0				
27-Oct-23	Sale						4	4	4	(0)				
09-Nov-23	Sale						870	825	810	16				
11-Dec-23	Purchase				4,381	4,177								
25-Jan-24	Equalisation				-	(12)								
05-Apr-24	c/fwd										6,920	6,528	6,696	24
ISHARES CORE GBP CORP BD UCITS ETF GBP DIST														
06-Apr-23	b/fwd	110	12,754	13,448										
15-Jun-23	Purchase				7	812								
27-Oct-23	Purchase				3	348								
09-Nov-23	Sale						29	3,453	3,362	90				
07-Dec-23	Sale						14	1,711	1,623	88				
05-Apr-24	c/fwd										77	8,928	9,451	506
ISHARES GBP CORP BD 0-5 UCITS ETF GBP DIST														
06-Apr-23	b/fwd	-	-	-										
07-Dec-23	Purchase				62	6,137								
05-Apr-24	c/fwd										62	6,137	6,183	124

The C J W Trust

Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals			Closing Balances				
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
VANGUARD FUNDS PLC FTSE EMERGING MARKETS UCITS ETF USD ACC														
06-Apr-23	b/fwd	58	2,470	2,482										
27-Oct-23	Purchase				15	635								
09-Nov-23	Sale						17	730	730	(0)				
04-Dec-23	Purchase				58	2,491								
31-Dec-23	Excess reportable income				-	75								
05-Apr-24	c/fwd										114	4,940	5,202	75
VANGUARD FUNDS PLC FTSE DEVELOPED EU EX UK UCTS ETF EUR ACC														
06-Apr-23	b/fwd	-	-	-										
05-Dec-23	Purchase				169	5,935								
05-Apr-24	c/fwd										169	5,935	6,523	-
ISHARES VII PLC ISHARES MSCI EM ASIA UCITS ETF USD (ACC)														
06-Apr-23	b/fwd	60	7,806	7,439										
09-Nov-23	Sale						15	1,832	1,991	(159)				
04-Dec-23	Sale						45	5,441	5,973	(531)				
31-Jan-24	Excess reportable income				-	158								
05-Apr-24	c/fwd										-	-	-	158
VANGUARD FUNDS PLC FTSE DEV ASIA PAC EX JPN UTS ETF USD ACC														
06-Apr-23	b/fwd	-	-	-										
04-Dec-23	Purchase				95	2,140								
05-Apr-24	c/fwd										95	2,140	2,293	-
MULTI UNITS LUXEMBOURG LYXOR CORE MSCI JAPAN - D HEDGED GBP														
06-Apr-23	b/fwd	-	-	-										
30-Jun-23	Excess reportable income				-	92								
30-Jun-23	Sale						-	-	92	(92)				
05-Apr-24	c/fwd										-	-	-	92

The C J W Trust

Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals			Closing Balances				
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
VANGUARD FUNDS PLC FTSE JAPAN UCITS ETF USD ACC														
06-Apr-23	b/fwd	150	3,194	3,254										
26-Oct-23	Sale						29	645	630	15				
09-Nov-23	Sale						31	712	718	(6)				
04-Dec-23	Purchase				43	995								
31-Dec-23	Excess reportable income				-	66								
05-Apr-24	c/fwd										133	2,907	3,485	66
ISHARES CORE S&P 500 UCITS ETF USD (DIST)														
06-Apr-23	b/fwd	-	-	-										
04-Dec-23	Purchase				184	6,634								
31-Jan-24	Excess reportable income				-	104								
05-Apr-24	c/fwd										184	6,738	7,538	43
ISHARES V PLC S&P 500 GBP HEDGED UCITS ETF ACC														
06-Apr-23	b/fwd	-	-	-										
31-May-23	Excess reportable income				-	79								
31-May-23	Sale						-	-	79	(79)				
05-Apr-24	c/fwd										-	-	-	79
ISHARES VII PLC ISHARES CORE S&P 500 UCITS ETF USD ACC														
06-Apr-23	b/fwd	24	8,111	8,155										
09-Nov-23	Sale						6	2,240	2,028	213				
04-Dec-23	Sale						18	6,813	6,083	730				
05-Apr-24	c/fwd										-	-	-	104
SSGA SPDR ETFs EUROPE I PLC S&P 500UCITS ETF USD(GBP) ACC														
06-Apr-23	b/fwd	-	-	-										
05-Dec-23	Purchase				907	7,881								
05-Apr-24	c/fwd										907	7,881	9,007	-

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Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost	Value	Units	Cost	Units	Proceeds	Cost	Profit/Loss	Units	Cost	Value	Income
			£	£		£		£	£	£		£	£	£
VANGUARD FUNDS PLC FTSE NORTH AMERICA UCITS ETF USD ACC														
06-Apr-23	b/fwd	-	-	-										
05-Dec-23	Purchase				134	11,835								
27-Dec-23	Accumulation				-	37								
27-Mar-24	Accumulation				-	40								
05-Apr-24	c/fwd										134	11,913	13,510	78
VANGUARD FUNDS PLC S&P 500 UCITS ETF USD ACC														
06-Apr-23	b/fwd	83	4,945	5,058										
28-Jun-23	Accumulation				-	18								
27-Sep-23	Accumulation				-	18								
27-Oct-23	Purchase				16	1,031								
09-Nov-23	Sale						25	1,673	1,518	155				
27-Dec-23	Accumulation				-	16								
31-Dec-23	Excess reportable income				-	70								
27-Mar-24	Accumulation				-	18								
05-Apr-24	c/fwd										74	4,597	5,747	139
HANETF ICAV ICLIMA GBL DECARBON ENABLERS ETF USD ACC														
06-Apr-23	b/fwd	1,634	10,381	9,131										
23-Jul-23	Sale						13	77	83	(6)				
30-Sep-23	Excess reportable income				-	77								
26-Oct-23	Sale						2	9	13	(3)				
09-Nov-23	Sale						413	2,007	2,643	(637)				
04-Dec-23	Sale						1,206	6,081	7,718	(1,638)				
05-Apr-24	c/fwd										-	-	-	77

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Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			Income
		Units	Cost	Value	Units	Cost	Units	Proceeds	Cost	Profit/Loss	Units	Cost	Value	
			£	£		£		£	£	£		£	£	£
LEGAL & GENERAL (UNIT TRUST MGRS) LTD LEGAL & GEN GBL INFRSTR IDX C GBP ACC														
06-Apr-23	b/fwd	5,600	4,289	4,393										
15-May-23	Accumulation				-	24								
26-Jul-23	Purchase				58	45								
26-Oct-23	Sale						7	5	6	-				
09-Nov-23	Sale						1,442	1,065	1,127	(63)				
15-Nov-23	Accumulation				-	65								
01-Dec-23	Sale						4,209	3,180	3,291	(111)				
05-Apr-24	c/fwd										-	-	-	89
SSGA SPDR ETFs EUROPE II PLC MSCI WRLD HEALTH CARE UCITS ETF USD														
06-Apr-23	b/fwd	103	4,726	4,687										
28-Apr-23	Sale						2	90	93	(3)				
30-Sep-23	Excess reportable income				-	53								
09-Nov-23	Sale						25	1,108	1,160	(52)				
04-Dec-23	Sale						76	3,349	3,526	(177)				
05-Apr-24	c/fwd										-	-	-	53
FIDELITY INDEX UK FUND P ACC														
06-Apr-23	b/fwd	-	-	-										
05-Dec-23	Purchase				7,595	12,242								
16-Jan-24	Sale						66	107	106	2				
05-Apr-24	c/fwd										7,530	12,136	12,932	-
ISHARES VII PLC CORE FTSE 100 UCITS ETF GBP (ACC)														
06-Apr-23	b/fwd	66	9,020	9,251										
27-Oct-23	Purchase				4	551								
09-Nov-23	Sale						17	2,350	2,410	(59)				
05-Dec-23	Sale						53	7,423	7,513	(89)				
31-Jan-24	Excess reportable income				-	352								
05-Apr-24	c/fwd										-	-	-	352

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Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
LEGAL & GENERAL(UNIT TRUST MNGRS) UK INDEX TRUST C INC														
06-Apr-23	b/fwd	9,628	15,629	16,108										
28-Apr-23	Sale						50	84	81	3				
06-Jun-23	Equalisation				-	(67)								
26-Jul-23	Sale						30	50	49	2				
27-Oct-23	Sale						12	20	20	(1)				
09-Nov-23	Sale						2,433	3,886	3,933	(47)				
16-Jan-24	Sale						23	37	37	1				
05-Apr-24	c/fwd										7,080	11,443	12,256	523
VANGUARD FUNDS PLC FTSE 250 UCITS ETF GBP DIS														
06-Apr-23	b/fwd	284	10,132	8,141										
28-Apr-23	Sale						2	60	71	(12)				
28-Apr-23	Purchase				29	850								
09-Nov-23	Sale						79	2,181	2,772	(590)				
05-Dec-23	Sale						232	6,634	8,144	(1,510)				
31-Dec-23	Excess reportable income				-	5								
05-Apr-24	c/fwd										-	-	-	186
ISHARES IV PLC EDGE MSCI WRL VAL FCT UCITS ETF USD ACC														
06-Apr-23	b/fwd	234	6,455	6,742										
09-Jun-23	Sale						82	2,423	2,342	80				
26-Jul-23	Sale						1	30	29	2				
09-Nov-23	Sale						38	1,141	1,086	56				
30-Nov-23	Excess reportable income				-	230								
04-Dec-23	Sale						113	3,461	3,228	233				
05-Apr-24	c/fwd										-	-	-	230
ISHARES VI PLC EDGE MSCI WLD MIN VOL UCITS ETF USD ACC														
06-Apr-23	b/fwd	41	1,827	1,881										
09-Jun-23	Sale						41	1,845	1,859	(14)				
30-Sep-23	Excess reportable income				-	32								
05-Apr-24	c/fwd										-	-	-	32

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Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost £	Value £	Units	Cost £	Units	Proceeds £	Cost £	Profit/Loss £	Units	Cost £	Value £	Income £
ISHARES V PLC GOLD PRODUCERS UCITS ETF USD ACC														
06-Apr-23	b/fwd	308	3,389	3,699										
31-May-23	Excess reportable income				-	30								
23-Jul-23	Sale						1	11	11	-				
26-Oct-23	Sale						90	944	999	(56)				
09-Nov-23	Sale						55	545	611	(66)				
04-Dec-23	Sale						162	1,771	1,799	(28)				
05-Apr-24	c/fwd										-	-	-	30
GOLDMAN SACHS FUNDS GS ABST RTN TKR PTF I GBP HGD ACC														
06-Apr-23	b/fwd	329	3,978	4,075										
31-May-23	Excess reportable income				-	16								
26-Jul-23	Sale						3	35	33	2				
27-Oct-23	Sale						143	1,772	1,732	39				
09-Nov-23	Sale						47	592	569	23				
05-Apr-24	c/fwd										137	1,660	1,858	16
SEI INVESTMENT GLOBAL LTD LIQUID ALTERNATIVE GBX DIS														
06-Apr-23	b/fwd	301	4,143	3,878										
26-Jul-23	Sale						3	40	41	(1)				
27-Oct-23	Sale						127	1,687	1,742	(55)				
09-Nov-23	Sale						44	584	602	(18)				
31-Dec-23	Excess reportable income				-	1								
05-Apr-24	c/fwd										128	1,758	1,756	124
INVESCO MARKETS PLC INVESCOBLOOMBERG CMDTY UCITS ETF A USD														
06-Apr-23	b/fwd	-	-	-										
31-Oct-23	Purchase				160	3,034								
09-Nov-23	Sale						40	736	758	(22)				
15-Jan-24	Purchase				20	342								
05-Apr-24	c/fwd										140	2,618	2,573	-

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Schedule of Investments for the year ended 5 April 2024

		Opening Balances			Acquisitions		Disposals				Closing Balances			
		Units	Cost	Value	Units	Cost	Units	Proceeds	Cost	Profit/Loss	Units	Cost	Value	Income
			£	£		£		£	£	£		£	£	£
XTRACKERS S&P500 EQL WGHT UCITS ETF1C U														
06-Apr-23	b/fwd	-	-	-										
27-Jul-23	Purchase				59	3,779								
09-Nov-23	Sale						14	857	897	(40)				
04-Dec-23	Sale						45	2,874	2,882	(8)				
05-Apr-24	c/fwd										-	-	-	-
VANGUARD FUNDS PLC FTSE ALL WORLDUCITS ETF GBP ACC														
06-Apr-23	b/fwd	-	-	-										
15-Jun-23	Purchase				49	4,244								
09-Nov-23	Sale						11	967	970	(3)				
05-Dec-23	Sale						38	3,382	3,351	32				
31-Dec-23	Excess reportable income				-	77								
05-Apr-24	c/fwd										-	-	-	77
ISHARES IV PLC GBP ULTRASHORT BONDUCITS ETF GBP DIST														
06-Apr-23	b/fwd	-	-	-										
16-Jun-23	Purchase				39	3,916								
26-Oct-23	Sale						8	817	803	14				
09-Nov-23	Sale						8	820	803	16				
07-Dec-23	Sale						23	2,364	2,309	55				
05-Apr-24	c/fwd										-	-	-	-
BLACKROCK ASSET MGMT IRELAND LTD ICS STERLING LIQUIDITY PREMIER GBP ACC														
06-Apr-23	b/fwd	-	-	-										
14-Jun-23	Purchase				41	4,468								
14-Jun-23	Sale						41	4,489	4,468	21				
05-Apr-24	c/fwd										-	-	-	-
			144,379	143,131		106,520		131,129	135,905	(4,775)		114,993	123,706	4,683