

**ECCLES CHARITABLE TRUST**

(A Charitable Incorporated Organization)

ANNUAL REPORT AND ACCOUNTS TO

30 September 2023

**REGISTERED CHARITY NUMBER 1200122**

## **Eccles Charitable Trust Limited**

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**Eccles Charitable Trust Limited**

**Legal and Administrative Information**

**Period ended 30 September 2023**

**Trustees**

Mr P W Heathcote

Mr W J Bagnall

Mr A P Webster

**Principal Address and Registered Office**

Eccles Masonic Hall, 46 Half Edge Lane, Eccles, Manchester M30 9BA

**Charity Registration Number**

1200122

**Bankers**

Barclays Bank, 51, Mosley St, Manchester, M60 2AU

**Independent Examiner**

## **Eccles Charitable Trust Limited**

### **Report of the Trustees for the year ended 30 September 2023**

The Directors (who are the trustees of the charitable company for the purposes of charity law) submit their annual report and accounts for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies on pages 9 to 11 and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" as issued in March 2005 ("SORP 2005").

### **Constitution**

The Charity is a Charitable Incorporated Organization registered with the Charities Commission and was established on 30 Apr 2022. There were no transactions at all in the period Apr 2022 to Sept 2022. The Eccles Charitable Trust Constitution is the prime governing document.

The Constitution provides for a minimum of 3 with no maximum number of trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Preference is given to those who have skills and expertise in the areas of finance, law, marketing, administration, investment, and charitable work generally, and taking into account the Charity Commissioners' published guidance on the appointment of trustees.

### **Members Liability**

Each member of the CIO undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before he/she ceases to be a member.

**Eccles Charitable Trust Limited**  
**Report of the Trustees for the year ended 30 September 2023 (continued)**

**Organisational Structure**

The charity is run both strategically and operationally by its trustees in committee.

**Risk Management**

The Trustees assess the risks that the Charity may face on an annual basis and establish controls or take action as appropriate.

The main risks facing the charity are;

- Succession planning for the existing trustees many who have been in office for in excess of 10 years.

**Objectives and Activities**

The promotion of social inclusion in particular, but not exclusively, among elderly persons who are excluded from society due to their age and social isolation, by the provision of:

- Lunch and chat sessions and other social events aimed at older people
- Transport to and from these events
- Providing grants to the local care home so that they may provide events
- Providing grants to external organisation with similar objects

The relief of those in need by reason of youth, age, ill-health, disability, financial or other social disadvantage in particular but not exclusively by, the provision of counselling services to those coping with grief and the distribution of food.

**Achievements and Performance**

The Trust only became operational in October 2023, although some small donations reflected in these accounts were made before that date

The Trustees have donated their services free of charge.

No Trustee was reimbursed for any directly incurred expenses.

## **Future plans**

The trustees intend to provide events and grants as per the objectives stated above.

## **Trustees Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

P W Heathcote  
Chairman

## **Eccles Charitable Trust Limited**

### **Independent Examiner's Report to the Trustees of Eccles Charitable Trust Limited**

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on Pages 8 to 13.

#### **Respective responsibilities of trustees and examiner.**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement.**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mario Visconti  
123 Accounting Solutions Limited  
83 Ducie Street  
Manchester  
M1 2JQ



**Eccles Charitable Trust Limited**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 September 2023**

|                                   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Income<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>This<br/>Year<br/>£</b> | <b>Total Last<br/>Year<br/>£</b> |
|-----------------------------------|-------------------------------------|--|----------------------------------|--------------------------------------|----------------------------------|
| <b>Income Resource</b>            |                                     |  |                                  |                                      |                                  |
| Donations                         | 200                                 | -  |                                  | 200                                  | 0                                |
| Investment Income                 |                                     |  |                                  |                                      |                                  |
| Charitable Trading                |                                     |  |                                  |                                      |                                  |
| Non-charitable Trading            |                                     |  |                                  |                                      |                                  |
| Other Income                      |                                     |  |                                  |                                      |                                  |
| <b>Total Income</b>               | <b>200</b>                          | <b>-</b>                                     |                                  | <b>200</b>                           | <b>0</b>                         |
| <b>Expenditure</b>                |                                     |  |                                  |                                      |                                  |
| Direct Charitable Exp.            | 0                                   |  |                                  | 0                                    | 0                                |
| <b>Total Expenditure</b>          | <b>0</b>                            | <b>-</b>                                     |                                  | <b>0</b>                             | <b>0</b>                         |
| <b>Net<br/>Income(Outgoings)</b>  | <b>200</b>                          | <b>-</b>                                     |                                  | <b>200</b>                           | <b>0</b>                         |
| <b>Transfer between<br/>funds</b> | <b>-</b>                            | <b>-</b>                                     |                                  | <b>-</b>                             | <b>-</b>                         |
| <b>Net Movement in Fund</b>       | <b>200</b>                          |  |                                  | <b>200</b>                           | <b>0</b>                         |
| <b>Fund Balance b\ fwd</b>        | <b>0</b>                            |  |                                  | <b>0</b>                             | <b>0</b>                         |
| <b>Fund Balance c\ fwd</b>        | <b>200</b>                          |  |                                  | <b>200</b>                           | <b>0</b>                         |

**Eccles Charitable Trust Limited**

**Company Number 2848940**

**BALANCE SHEET AS AT 30 September 2023**

|  | <b>2023</b> | <b>2022</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| <b>Current Assets</b>                        |             |             |
| Cash at Bank & In Hand                       | 200         | 0           |
|  | <b>200</b>  | <b>0</b>    |
| <b>Short Term Creditors</b>                  | -           | -           |
| <b>Net Current Assets</b>                    | -           | -           |
| <b>Total Assets less Current Liabilities</b> | <b>200</b>  | <b>0</b>    |
| <b>Reserves</b>                              |             |             |
| Unrestricted Reserves                        | 200         | 0           |
|  | <b>200</b>  | <b>0</b>    |

**DIRECTORS STATEMENT**

For the year ending 31 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

Approved by the Trust on:

8<sup>th</sup> March 2024

Signed on their behalf by:

-----  
P W Heathcote

Trustee

## **Eccles Charitable Trust Limited**

### **NOTES TO THE ACCOUNTS**

#### **1 Accounting Policies**

**Where relevant, the following Accounting Policies have been adopted by the Charity**

|   |  |
|---|--|
| <b>Cash Donations and Gifts</b>                     | These are included in the Statement of Financial Activities (SOFA) when they are received.   |
| <b>Cash from fund raising</b>                       | This is reported <b>gross</b> in SOFA  |
| <b>Gifts in kind for sale or distribution</b>       | These are included in the accounts as gifts only when sold or distributed by the Charity.  |
| <b>Gifts in kind for use by the Charity</b>         | These are included in SOFA as incoming resources when receivable.  |
| <b>Intangible income (e.g.. donated facilities)</b> | This is only included in incoming resources (with an equivalent amount in expenditure) if the charity would have had to purchase the resources and the amount is material. |
| <b>Legacies</b>                                     | These are included as soon as it is reasonably certain they will be received.  |
| <b>Tax reclaims and gifts and covenants</b>         | These are included in SOFA at the same time as the gift to which they relate.  |
| <b>Valuation of gifts in kind</b>                   | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  |
| <b>Voluntary Help</b>                               | Voluntary help is not included in the accounts but is described in the trustees' annual report.  |
| <b>Donated Assets</b>                               | These are capitalised at a reasonable value on receipt and depreciated.  |
| <b>Investment property valuation</b>                | These are valued at a trustees' estimate of the market value or by reference to a surveyor's valuation.  |
| <b>Investment assets (not properties)</b>           | These are included at the trustees' best estimate of market value.   |
| <b>Quoted stocks and shares</b>                     | These are valued at market value.  |

## **Eccles Charitable Trust Limited**

### **NOTES TO THE ACCOUNTS (Continued)**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by the charity</b> | These are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. |
| <b>Investment income</b>                            | This and any associated tax credits are included in the accounts when due.   |

## **2 General**

### **a) Basis of Accounting**

The accounts have been prepared in accordance with Financial Reporting Standard for Small Entities (FRSSE) and the Charities (SORP 2005)

### **b) Change in Basis**

There has been no change to the valuation rules and methods of accounting.

### **c) Change to Previous Accounts**

No changes have been made to accounts for previous years.

## **3 Trustees**

No Remuneration or Other Benefits were paid or given to the charity's trustees or people connected with them, from the charity or any company connected with it.

There were no transactions undertaken by (or on behalf of) the charity in which the trustee or connected persons had any material interest.

## **4 Grants to Institutions**

There were none during the year

## **5 Movements in Reserves**

|  | <b>£</b><br><b>Restricted</b> | <b>£</b><br><b>Unrestricted</b> |
|--|-------------------------------|---------------------------------|
| Balance of Reserves 1 October 2022             | <b>0</b>                      | <b>0</b>                        |
| Excess of Income over Expenditure for the year | <b>0</b>                      | <b>200</b>                      |
| Balance of Reserves 30 September 2023          | <b>0</b>                      | <b>200</b>                      |

## **6 Other Disclosure Issues**

The Charity does not have any commitments that are not provided for in the accounts.

The Charity has not given any guarantees

The Charity has received no loans that are secured on any of its assets

There were no contingent liabilities as at the year end.

No grants were received during the year.

## **7 Declarations**

**Where relevant, the following Declarations apply to the Charity:**

|   |   |
|---|---|
| <b>Adequacy of assets to meet fund restrictions</b> | Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. |
| <b>Change in year end</b>                           | The trustees have not changed the year end date or the length of the charity's financial year.                                      |
| <b>Designated funds</b>                             | The Charity does not have any material designated funds.  |
| <b>Ex-gratia payments</b>                           | The Charity did not make any material ex-gratia payments during the year.   |
| <b>Interfund loans</b>                              | There were no material interfund loans outstanding at the balance sheet date.   |
| <b>Large investments</b>                            | No investment forms more than 5% by value of the total portfolio.   |
| <b>Quoted investments</b>                           | These are all listed on the Stock Exchange  |
| <b>Revaluation's</b>                                | None of the Charity's functional fixed assets have been revalued during the year.   |
| <b>Summary income and expenditure account</b>       | The trustees consider that there is no need to prepare a separate summary income and expenditure account.                           |
| <b>Trustee Investment Act</b>                       | If the requirements of the Trustee Investment Act 1961 apply to the Charity, those requirements have been complied with.            |
| <b>Uncapitalised fixed assets</b>                   | The Charity has no material uncapitalised fixed assets.   |