

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

ROGER TANNER TRUST

Jane Cooksey Limited
15/16 Boarshurst Bus. Park,
Boarshurst Lane, Greenfield
Oldham
Lancashire
OL3 7ER

ROGER TANNER TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2024

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ROGER TANNER TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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

Objectives and aims

The furtherance of arts, sports and recreation in Saddleworth and the surrounding areas. This includes educational and training initiatives, the promotion of cultural activities, remembering our heritage and sustaining the character of our environment.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year 9 grants were made to local charities and projects totalling £78,258.

FINANCIAL REVIEW

Reserves policy

The Trustees have considered the wishes of the principal donor in formulating a reserves policy. These were to establish a capital sum which should be maintained in line with inflation, if possible, through the retention of some income.

Donations and grants should be paid out of income earned from the capital, although the trustees may make donations out of capital for worthwhile major projects.

Incoming resources for the year were £859,223 (2023 - £15,194) and resources expended were £83,422 (2023 - £25,898).

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

281097

Principal address

Wenlock
Ryefields Drive
Uppemill
Oldham
OL3 6BX

Trustees

I Mills
M A Illingworth
K Sanders

Independent Examiner

Jane Cooksey
Jane Cooksey Limited
15/16 Boarshurst Bus. Park,
Boarshurst Lane, Greenfield
Oldham
Lancashire
OL3 7ER

ROGER TANNER TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

Approved by order of the board of trustees on 28 October 2025 and signed on its behalf by:

Kevin Sanders

K Sanders - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROGER TANNER TRUST

Independent examiner's report to the trustees of Roger Tanner Trust

I report to the charity trustees on my examination of the accounts of Roger Tanner Trust (the Trust) for the year ended 31 December 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Jane Cooksey
The Association of Chartered Certified Accountants

Jane Cooksey Limited
15/16 Boarshurst Bus. Park,
Boarshurst Lane, Greenfield
Oldham
Lancashire
OL3 7ER

28 October 2025

ROGER TANNER TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	850,000	-
Charitable activities	4		
Charitable activities		2,250	2,030
Investment income	3	6,723	11,284
Other income		250	1,880
Total		<u>859,223</u>	<u>15,194</u>
EXPENDITURE ON			
Charitable activities	5		
Charitable activities		82,972	25,898
Other		450	-
Total		<u>83,422</u>	<u>25,898</u>
Net gains on investments		<u>79,692</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		855,493	(10,704)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,451,087	1,461,791
TOTAL FUNDS CARRIED FORWARD		<u><u>2,306,580</u></u>	<u><u>1,451,087</u></u>

The notes form part of these financial statements


ROGER TANNER TRUST

BALANCE SHEET
31 DECEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	93,000	93,000
Investments	11	1,710,792	1,100,100
		<hr/>	<hr/>
		1,803,792	1,193,100
CURRENT ASSETS			
Cash at bank		503,238	257,987
CREDITORS			
Amounts falling due within one year	12	(450)	-
		<hr/>	<hr/>
NET CURRENT ASSETS		502,788	257,987
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,306,580	1,451,087
		<hr/>	<hr/>
NET ASSETS		2,306,580	1,451,087
		<hr/>	<hr/>
FUNDS	13		
Unrestricted funds		2,306,580	1,451,087
		<hr/>	<hr/>
TOTAL FUNDS		2,306,580	1,451,087
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2025 and were signed on its behalf by:

M A Illingworth - Trustee


[Andrew Illingworth \(Oct 29, 2025 21:30:09 GMT\)](#)

K Sanders - Trustee

Kevin Sanders

I Mills - Trustee


[Ian Mills \(Oct 29, 2025 22:26:31 GMT\)](#)

The notes form part of these financial statements

ROGER TANNER TRUST

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	769,528	(21,988)
Net cash provided by/(used in) operating activities		769,528	(21,988)
Cash flows from investing activities			
Purchase of fixed asset investments		(531,000)	(1,100,100)
Interest received		6,723	11,284
Net cash used in investing activities		(524,277)	(1,088,816)
Change in cash and cash equivalents in the reporting period		245,251	(1,110,804)
Cash and cash equivalents at the beginning of the reporting period		257,987	1,368,791
Cash and cash equivalents at the end of the reporting period		503,238	257,987

The notes form part of these financial statements

ROGER TANNER TRUST

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	855,493	(10,704)
Adjustments for:		
Losses on investments	(79,692)	-
Interest received	(6,723)	(11,284)
Increase in creditors	450	-
Net cash provided by/(used in) operations	<u>769,528</u>	<u>(21,988)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>257,987</u>	<u>245,251</u>	<u>503,238</u>
	<u>257,987</u>	<u>245,251</u>	<u>503,238</u>
Total	<u>257,987</u>	<u>245,251</u>	<u>503,238</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

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. DONATIONS AND LEGACIES

	2024	2023
	£	£
Legacies	850,000	-

ROGER TANNER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	6,723	11,284

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Rental income Activity Charitable activities	2,250	2,030

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Charitable activities	4,714	78,258	82,972

6. GRANTS PAYABLE

	2024	2023
	£	£
Charitable activities	78,258	22,000

7. SUPPORT COSTS

	Governance costs £
Other resources expended	450

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	2,030
Investment income	11,284
Other income	1,880
Total	15,194
EXPENDITURE ON	
Charitable activities	
Charitable activities	25,898
NET INCOME/(EXPENDITURE)	(10,704)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,461,791
TOTAL FUNDS CARRIED FORWARD	1,451,087

10. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2024 and 31 December 2024	93,000
NET BOOK VALUE	
At 31 December 2024	93,000
At 31 December 2023	93,000

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	1,100,100
Additions	531,000
Revaluations	79,692
At 31 December 2024	1,710,792
NET BOOK VALUE	
At 31 December 2024	1,710,792
At 31 December 2023	1,100,100

ROGER TANNER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. FIXED ASSET INVESTMENTS - continued

The investments are managed by a third party investment group. They are held at fair value, which is based on market value at the balance sheet date. The geographical analysis of the investment portfolio is as follows:

UK	44.02%
Rest of the world	55.98%

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2024	79,692
Cost	1,631,100
	<hr/>
	1,710,792
	<hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	450	-
	<hr/>	<hr/>

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,451,087	855,493	2,306,580
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 1,451,087 <hr/>	<hr/> 855,493 <hr/>	<hr/> 2,306,580 <hr/>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	859,223	(83,422)	79,692	855,493
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 859,223 <hr/>	<hr/> (83,422) <hr/>	<hr/> 79,692 <hr/>	<hr/> 855,493 <hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,461,791	(10,704)	1,451,087
TOTAL FUNDS	<u>1,461,791</u>	<u>(10,704)</u>	<u>1,451,087</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,194	(25,898)	(10,704)
TOTAL FUNDS	<u>15,194</u>	<u>(25,898)</u>	<u>(10,704)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,461,791	844,789	2,306,580
TOTAL FUNDS	<u>1,461,791</u>	<u>844,789</u>	<u>2,306,580</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	874,417	(109,320)	79,692	844,789
TOTAL FUNDS	<u>874,417</u>	<u>(109,320)</u>	<u>79,692</u>	<u>844,789</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

ROGER TANNER TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	850,000	-
Investment income		
Deposit account interest	6,723	11,284
Charitable activities		
Rental income	2,250	2,030
Other income		
Other income	250	1,880
Total incoming resources	859,223	15,194
EXPENDITURE		
Charitable activities		
Sundries	38	715
Legal & professional fees	-	739
Property costs	4,676	2,444
Grants to institutions	78,258	22,000
	82,972	25,898
Support costs		
Governance costs		
Accountancy and legal fees	450	-
Total resources expended	83,422	25,898
Net income/(expenditure)	775,801	(10,704)

This page does not form part of the statutory financial statements









Roger Tanner Trust Accounts '24

Final Audit Report

2025-10-29

Created:	2025-10-29
By:	Kevin Sanders (kevin@23-degrees.co.uk)
Status:	Signed
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