RJM CHARITY TRUST

England & Wales · Charity number 288336

Details

Other names	THE JOSHUA AND MICHELLE ROWE CHARITABLE TRUST
Status	Registered
Legal form	Trust
Registered	1984-02-13
Register	View on the Charity Commission register

Contact

Address	84 Upper Park Road Salford M7 4JA
Phone	01617208787
Email	JR@broomwell.com

Activities

Objects: TO OR FOR THE CHARITABLE PURPOSES OF SUCH BODIES, ASSOCIATIONS OR ORGANISATIONS AS SHALL AT THE DATE OF THE PAYMENT OR APPLICATION BE ESTABLISHED FOR CHARITABLE PURPOSES ONLY ACCORDING TO THE LAW OF ENGLAND AND WALES OR MAY BE PAID OR APPLIED FOR SUCH OTHER OBJECTS AS SHALL BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES SHALL THINK FIT UPON SUCH CONDITIONS (IF ANY) AND IN SUCH MANNER IN ALL RESPECTS AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: The Charity gives grants to suitable causes.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£363,636	£240,640	-	-
2024-04-05	£579,091	£675,161	£-8,737	0
2023-04-05	£250,003	£334,709	-	-
2022-04-05	£31	£307,350	-	-
2021-04-05	£1,136	£279,841	-	-

Trustees

Name	Role	Appointed
JOSHUA ROWE		
MICHELLE BERENICE ROWE		

Accounts

Charity Registration No. 288336

RJM CHARITY TRUST (CHARITY)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2025

RJM CHARITY TRUST (CHARITY)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. J Rowe Mrs. M B Rowe
Charity number	288336
Principal address	Boulton House 17-21 Chorlton Street Manchester M1 3HY
Accountants	Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	HSBC Spring Gardens Manchester M2 1YB

RJM CHARITY TRUST (CHARITY)

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RJM CHARITY TRUST (CHARITY)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their report and accounts for the year ended 5 April 2025.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

Structure, governance and management
The charity was established by a charitable trust deed.

The Trustees who served during the year were:
Mr. J Rowe
Mrs. M B Rowe

The Trustees has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities
The charity's objects are to reflect our faith and community aims, whereby each year the trustees review the objectives and activities of the Charity to ensure it continues to reflect these aims. The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

The activities of the charity are to give grants to suitable causes. Its fundraising income comes via the Trustees.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity makes donations in accordance with its Trust Deed. Each application for a donation is considered carefully by the Trustees and, wherever possible, an appropriate donation is given.

Achievements and performance
The charity has met its objectives for the year by providing grants and donations to bodies in accordance with the charity's faith and community aims.

Financial review
The fund has net ingoing resources of £122,996 (2024: £96,417 outgoings) this year. The trustees are satisfied that the funds of £114,259 are sufficient for the Charity to meet its ongoing day to day expenditure.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The trustees endeavour to hold the bare minimum of reserves necessary for the day to day running of the trust. On occasions, reserves do accumulate but this is down to a timing difference in receiving donations and making charitable distributions and, in general, the trustees attempt to distribute virtually all of the donations they receive.

Plans for the future
The Charity's principal objective is to meet the needs of its donees in the medium term.

On behalf of the board of Trustees

Mr. J Rowe
Trustee

Dated: 5 November 2025

RJM CHARITY TRUST (CHARITY)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF RJM CHARITY TRUST (CHARITY) FOR THE YEAR ENDED 5 APRIL 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2025, which are set out on pages 4 to 8.

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'). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records kept by the charity. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Talha Raja

Talha Raja ACA
for and on behalf of Jack Ross Limited
Barnfield House
The Approach
Manchester
M3 7BX

5 November 2025

RJM CHARITY TRUST (CHARITY)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	2025 £	2024 £
Incoming resources from generated funds			
Donations and legacies	2	**363,636**	579,091
Investment income	3	**-**	-
Total incoming resources		**363,636**	579,091
Resources expended	4		
Charitable activities			
Donations		**240,535**	675,047
Governance costs		**105**	114
Total resources expended		**240,640**	675,161
Net (expenditure)/income for the year/			
Net movement in funds		**122,996**	(96,070)
Fund balances at 6 April 2024		**(8,737)**	**87,333**
Fund balances at 5 April 2025		**114,259**	(8,737)

RJM CHARITY TRUST (CHARITY)

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	8	-		-	
Cash at bank and in hand		114,259		3	
		114.259		3	
Creditors: amounts falling due within one year		-		(8,740)	
Net current assets			114,259		3
Total assets less current liabilities			114,259		(8,737)
Income funds					
Unrestricted funds					
Unrestricted income funds		114,259		(8,737)	
Revaluation reserve		-		-	
			114,259		(8,737)
			114,259		(8,737)

The accounts were approved by the Trustees on 5 November 2025.

Mr. J Rowe
Trustee

1 Accounting policies

1.1 Basis of preparation

RJM Charity Trust is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees' Report on pages 1 to 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied Update Bulletin 2 as published on 5 October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

2 Donations and legacies

	2025	2024
	£	£
Donations and gifts	363,636	579,091

3 Investment income

	2025	2024
	£	£
Interest receivable	-	-

4 Total resources expended

	2025	2024
	£	£
Charitable activities		
Donations		
Activities undertaken directly	**240,535**	675,047
Governance costs		
Bank charges	**105**	114
	240,640	675,161

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 Debtors

	2025	2024
	£	£
Income tax recoverable	-	-
Other debtors	-	-
	-	-

Accounts

Charity Registration No. 288336

RJM CHARITY TRUST (CHARITY)

TRUSTEE'S REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2024

RJM CHARITY TRUST (CHARITY)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. J Rowe Mrs. M B Rowe
Charity number	288336
Principal address	Boulton House 17-21 Chorlton Street Manchester M1 3HY
Accountants	Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	HSBC Spring Gardens Manchester M2 1YB

RJM CHARITY TRUST (CHARITY)

CONTENTS

The Trustees present their report and accounts for the year ended 5 April 2024.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

Structure, governance and management
The charity was established by a charitable trust deed.

The Trustees who served during the year were:
Mr. J Rowe
Mrs. M B Rowe

The Trustees has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities
The charity's objects are to reflect our faith and community aims, whereby each year the trustees review the objectives and activities of the Charity to ensure it continues to reflect these aims. The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

The activities of the charity are to give grants to suitable causes. Its fundraising income comes via the Trustees.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity makes donations in accordance with its Trust Deed. Each application for a donation is considered carefully by the Trustees and, wherever possible, an appropriate donation is given.

Achievements and performance
The charity has met its objectives for the year by providing grants and donations to bodies in accordance with the charity's faith and community aims.

Financial review
The fund has net outgoing resources of £96,417 (2023: £84,706) this year. The trustees are satisfied that the funds of -£8,737 are due to a timing difference and the Charity will continue to meet its ongoing day to day expenditure.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The trustees endeavour to hold the bare minimum of reserves necessary for the day to day running of the trust. On occasions, reserves do accumulate but this is down to a timing difference in receiving donations and making charitable distributions and, in general, the trustees attempt to distribute virtually all of the donations they receive.

Plans for the future
The Charity's principal objective is to meet the needs of its donees in the medium term.

On behalf of the board of Trustees

Mr. J Rowe
Trustee

Dated: 28th January 2025

RJM CHARITY TRUST (CHARITY)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF RJM CHARITY TRUST (CHARITY) FOR THE YEAR ENDED 5 APRIL 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2024, which are set out on pages 4 to 8.

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'). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Talha Raja

Talha Raja ACA
for and on behalf of Jack Ross Limited
Barnfield House
The Approach
Manchester
M3 7BX

28th January 2025

RJM CHARITY TRUST (CHARITY)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	2024 £	2023 £
Incoming resources from generated funds			
Donations and legacies	2	579,091	250,000
Investment income	3	0	3
Total incoming resources		579,091	250,003
Resources expended	4		
Charitable activities			
Donations		675,047	334,606
Governance costs		114	103
Total resources expended		675,161	334,709
Net (expenditure)/income for the year/ Net movement in funds		(96,070)	(84,706)
Fund balances at 6 April 2023		87,333	172,039
Fund balances at 5 April 2024		(8,737)	87,333

RJM CHARITY TRUST (CHARITY)

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	8	-		80,000	
Cash at bank and in hand		3		7,323	
		3		87,333	
Creditors: amounts falling due within one year		(8,740)		-	
Net current assets			3		87,333
Total assets less current liabilities			(8,737)		87,333
Income funds					
Unrestricted funds					
Unrestricted income funds		(8,737)		87,333	
Revaluation reserve		-		-	
			(8,737)		87,333
			(8,737)		87,333

The accounts were approved by the Trustees on 28th January 2025.

Mr. J Rowe
Trustee

1 Accounting policies

1.1 Basis of preparation

RJM Charity Trust is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied Update Bulletin 2 as published on 5 October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	579,091	250,000

3 Investment income

	2024	2023
	£	£
Interest receivable	-	3

4 Total resources expended

	2024	2023
	£	£
Charitable activities		
Donations		
Activities undertaken directly	**675,047**	334,606
Governance costs		
Bank charges	**114**	103
	675,161	334,709

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 Debtors

	2024 £	2023 £
Income tax recoverable	-	-
Other debtors	-	80,000
	-	80,000

Accounts

Charity Registration No. 288336

RJM CHARITY TRUST (CHARITY)

TRUSTEE'S REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2023

RJM CHARITY TRUST (CHARITY)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. J Rowe Mrs. M B Rowe
Charity number	288336
Principal address	Boulton House 17-21 Chorlton Street Manchester M1 3HY
Accountants	Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	HSBC Spring Gardens Manchester M2 1YB

RJM CHARITY TRUST (CHARITY)

CONTENTS

RJM CHARITY TRUST (CHARITY)

TRUSTEE'S REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their report and accounts for the year ended 5 April 2023.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

Structure, governance and management
The charity was established by a charitable trust deed.

The Trustees who served during the year were:
Mr. J Rowe
Mrs. M B Rowe

The Trustees has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities
The charity's objects are to reflect our faith and community aims, whereby each year the trustees review the objectives and activities of the Charity to ensure it continues to reflect these aims. The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and services.

The activities of the charity are to give grants to suitable causes. Its fundraising income comes via the Trustees.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity makes donations in accordance with its Trust Deed. Each application for a donation is considered carefully by the Trustees and, wherever possible, an appropriate donation is given.

Achievements and performance
The charity has met its objectives for the year by providing grants and donations to bodies in accordance with the charity's faith and community aims.

Financial review
The fund has net outgoing resources of £84,706 (2022: £307,319) this year. The trustees are satisfied that the funds of £87,333 are sufficient for the Charity to meet its ongoing day to day expenditure.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The trustees endeavour to hold the bare minimum of reserves necessary for the day to day running of the trust. On occasions, reserves do accumulate but this is down to a timing difference in receiving donations and making charitable distributions and, in general, the trustees attempt to distribute virtually all of the donations they receive.

Plans for the future
The Charity's principal objective is to meet the needs of its donees in the medium term.

On behalf of the board of Trustees

Mr. J Rowe
Trustee

Dated: 9th January 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF RJM CHARITY TRUST (CHARITY) FOR THE YEAR ENDED 5 APRIL 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2023, which are set out on pages 4 to 8.

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'). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records kept by the charity. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Talha Raja

Talha Raja ACA
for and on behalf of Jack Ross Limited
Barnfield House
The Approach
Manchester
M3 7BX

9th January 2024

RJM CHARITY TRUST (CHARITY)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	2023 £	2022 £
Incoming resources from generated funds			
Donations and legacies	2	**250,000**	-
Investment income	3	**3**	31
Total incoming resources		**250,003**	31
Resources expended	4		
Charitable activities			
Donations		**334,606**	307,317
Governance costs		**103**	33
Total resources expended		**334,709**	307,350
Net (expenditure)/income for the year/			
Net movement in funds		**(84,706)**	(307,319)
Fund balances at 6 April 2022		**172,039**	479,358
Fund balances at 5 April 2023		**87,333**	172,039

RJM CHARITY TRUST (CHARITY)

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	8	80,000		80,000	
Cash at bank and in hand		7,323		92,039	
Total assets less current liabilities			87,333		172,039
Income funds					
Unrestricted funds					
Unrestricted income funds		87,333		172,039	
Revaluation reserve		-		-	
			87,333		172,039
			87,333		172,039

The accounts were approved by the Trustees on 9th January 2024.

Mr. J Rowe
Trustee

1 Accounting policies

1.1 Basis of preparation

RJM Charity Trust is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied Update Bulletin 2 as published on 5 October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

2 Donations and legacies

	2023 £	2022 £
Donations and gifts	250,000	-

3 Investment income

	2023 £	2022 £
Interest receivable	3	31

4 Total resources expended

	2023 £	2022 £
Charitable activities		
Donations		
Activities undertaken directly	**334,606**	307,317
Governance costs		
Bank charges	**103**	33
	334,707	307,350

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 Debtors

	2023	2022
	£	£
Income tax recoverable	-	-
Other debtors	**80,000**	80,000
	80,000	80,000