

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

England & Wales · Charity number 290760

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1984-12-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

**Phone** 01865254286

**Email** [emily.greig@blakemorgan.co.uk](mailto:emily.greig@blakemorgan.co.uk)

## Activities

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**Objects:** (A) TO FOSTER AND PROMOTE MEDICAL AND SCIENTIFIC RESEARCH INTO THE VAST PROBLEMS OF HUMAN NUTRITION. (B) TO CARRY OUT SUCH OTHER LEGALLY CHARITABLE PURPOSES FOR MEDICAL RESEARCH FOR THE RELIEF OF POVERTY OR FOR THE ADVANCEMENT OF EDUCATION AS THE TRUSTEES SHALL FROM TIME TO TIME BY DEED EXECUTED WITH THIER UNANIMOUS CONSENT DECLARE.

**Activities:** The Trust's objects are: (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education.

## Classification

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- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£39,015	£57,047	-	-
2024-04-05	£34,136	£48,534	-	-
2023-04-05	£31,956	£44,533	-	-
2022-04-05	£30,199	£54,987	-	-
2021-04-05	£36,620	£45,141	-	-

## Trustees

Name	Role	Appointed
JOHN PETER OSWALD COLE		
Joanna Rachel Walliker		2020-10-20
MAGGIE PERRIN		
Sophie Elizabeth Durand		2020-10-20

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

England & Wales - Charity number 290760

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# Accounts

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Charity registration number 290760 (England and Wales)

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Jennifer Stein Joanna Walliker Maggie Perrin John Cole Sophie Durand
<b>Charity number</b>	290760
<b>Principal address</b>	Seacourt Tower West Way Oxford OX2 0FB
<b>Governing document</b>	Trust Deed dated 24 August 1984
<b>Independent examiner</b>	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD
<b>Solicitors</b>	Blake Morgan Seacourt Tower West Way Botley Oxford OX2 0FB

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 5 APRIL 2025*

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The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's deed dated 24 August 1984, the Charities Act 2011 and "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**

Its objects are (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education. 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 future activities and setting the grant making policy for the year.

The Trustees seek to further these objects by making grants to other organisations. In the past, the Trustees have supported and assisted research into the problems of human nutrition and other medical research. In addition, they have provided support for the relief of poverty and the advancement of education. The support has been provided to organisations based predominantly in Oxfordshire. The Trustees' policy is to continue funding appropriate research projects, preferably based in Oxfordshire, and supporting local organisations in their work relating to the relief of poverty and the advancement of education. The Trustees have sought to ensure that their policy is made known to the public through grant-making directories.

### **Achievements and performance**

The Trust has established its grant making policy to achieve its objects for the public benefit. Grants were made in line with this policy during the year as set out in note 5 of the accounts.

### **Financial review**

The Trustees are aware of their duty to apply income funds of the charity within a reasonable time of their receipt and of the need to justify any income reserves. At 5 April 2025, the level of unrestricted funds was £2,104,154 (as compared with unrestricted funds of £2,157,872 at 5 April 2024). The Trustees' policy is to maintain sufficient income reserves to produce investment income of approximately £30,000 - £50,000 in each year: the Trustees consider that the level of income is likely to be needed to meet direct charitable expenditure (primarily in the form of grants) and management and administration costs, with a small amount available for contingencies. In view of the Trust's income needs and the changeable investment environment over the last 12 months, the Trustees have decided to maintain the level of reserves for the coming year.

The Trust's income is entirely from investment dividends and was spent on making grants and support costs. The level of unrestricted funds has decreased over the year since 5 April 2024 by £53,718. This is largely due to a fall in the value of investments. Additionally, Trustees gave out an extra £5,756 in grants during this period and support costs rose by £954 compared to the previous year.

Trustees held the assets of the trust in accordance with their powers during the year. The Trustees have absolute discretion to invest the funds of the Trust; no restrictions are placed on these powers. The Trustees' policy for the selection of investments for the charity is to seek to achieve a balance between income and capital growth and that the investment portfolio has a medium risk. Investec manages the portfolio on a discretionary basis.

Trustees have absolute discretion in the awarding of grants but are guided by the objects of the Trust.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 5 APRIL 2025*

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### **Structure, governance and management**

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

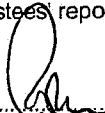
New Trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the Trust's charitable activities. When new Trustees are appointed they are given an introduction to the work of the Trust and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Charities Act 2011.

Day-to-day administration of the Trust is delegated to an administrator under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees held two meetings during the year ended 5 April 2025.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jennifer Stein  
Joanna Walliker  
Maggie Perrin  
John Cole  
Sophie Durand

The trustees' report was approved by the Board of Trustees.

.....  


Trustee

Date: ..... 8/7/2025 .....

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

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I report to the trustees on my examination of the financial statements of The Robert and Margaret Moss Charitable Trust (the trust) for the year ended 5 April 2025.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



**Elinor Upjohn ACA**  
**Gravita Audit Oxford LLP**  
First Floor, Park Central  
40-41 Park End Street  
Oxford  
OX1 1JD  
Date: ..... 14 July 2025

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2025

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		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<b><u>Income from:</u></b>			
Investments	3	39,015	33,805
Other income		-	331
<b>Total income</b>		<u>39,015</u>	<u>34,136</u>
<b><u>Expenditure on:</u></b>			
Raising funds	4	<u>9,095</u>	<u>10,170</u>
Charitable activities	5	<u>47,952</u>	<u>38,364</u>
<b>Total expenditure</b>		<u>57,047</u>	<u>48,534</u>
Net gains/(losses) on investments	9	<u>(35,686)</u>	<u>119,957</u>
<b>Net movement in funds</b>		(53,718)	105,559
Fund balances at 6 April 2024		<u>2,157,872</u>	<u>2,052,313</u>
<b>Fund balances at 5 April 2025</b>		<u><u>2,104,154</u></u>	<u><u>2,157,872</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

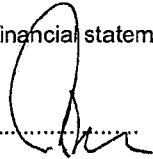
# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Investments	10		2,098,754		2,143,536
<b>Current assets</b>					
Cash at bank and in hand		10,702		17,636	
<b>Creditors: amounts falling due within one year</b>	11				
		(5,302)		(3,300)	
<b>Net current assets</b>			5,400		14,336
<b>Total assets less current liabilities</b>			2,104,154		2,157,872
<b>The funds of the trust</b>					
Unrestricted funds			2,104,154		2,157,872
			2,104,154		2,157,872

The financial statements were approved by the trustees on ... 8/7/2025



Trustee

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

#### Charity information

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

The registered office is Seacourt Tower, West Way, Oxford, OX2 0FB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The investment valuation is considered to be the critical accounting estimate within these financial statements, the value of this valuation is £2,098,754 (2024: £2,143,536).

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### 3 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Dividends	39,015	33,805
	<u>39,015</u>	<u>33,805</u>

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Investment management	9,095	10,170
	<u>9,095</u>	<u>10,170</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 5 Charitable activities

	2025	2024
	£	£
Grants	34,756	29,000
Share of support costs (see note 6)	9,632	6,064
Independent examination fees	3,564	3,300
	<u>47,952</u>	<u>38,364</u>
<b>Grants</b>		
<b>Act Oxford</b>	-	1,000
Action Medical Research	1,000	-
Alternatives to Violence	1,000	-
Animal Antiks	-	1,000
ARCh	1,000	-
Aspire Oxfordshire	1,000	500
Asylum Welcome	1,000	1,000
Be Free Young Careers	-	1,000
Brain Tumour Charity	1,000	-
British Dyslexics	-	500
Caudwell Children	500	-
Child Brain Injury Trust	-	1,000
Community Safety Education	1,000	1,000
Criminon UK	1,000	-
Crisis UK	1,000	1,000
Crohn's and Colitits UK	1,000	-
Earth Trust	-	1,000
EMBS Community College	1,000	-
Emmaus Oxford	1,000	1,000
Gatehouse	1,000	1,000
Fight for Sight	1,000	-
Heart Research UK	1,000	-
Home Start Oxford	1,000	1,000
Jacari	1,000	1,000
Life Education Wessex	1,000	1,000
Living Paintings	-	500
Macmillan Cancer Support	1,000	-
Macular Society	1,000	-
Maggie's	1,000	-
My Life My Choice	1,000	-
One Eighty	-	1,000
Oxford Against Cutting	-	500
Oxford Churches Debt Centre	500	-
Oxford Hospitals Charity	-	1,000
Oxford Hub	1,000	-
Oxford Mutual Aid	1,000	-

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

5 Charitable activities	(Continued)	
Oxford Playhouse	-	500
Oxfordshire I.M.P.S	-	1,000
Oxfordshire Mind	-	1,000
Pennyhooks Farm Trust	1,000	-
Prostate Cancer UK	-	2,500
Quest for Learning	1,000	1,000
R.A.B.I.	1,000	1,000
RAW Workshop	1,000	1,000
React	1,000	1,000
Restore	756	-
Schoolreaders	1,000	-
The Porch	-	1,000
Thomley	-	500
VacProj	-	500
Viva Network	1,000	1,000
World Cancer Research Fund	1,000	-
Yellow Submarine Holidays	1,000	-
	34,756	29,000

6 Support costs	Support costs	Governance costs	2025 Support costs		Governance costs	2024
	£	£	£	£	£	£
Trust administration fees	9,298	-	9,298	5,700	-	5,700
Trustee meeting expenses	334	-	334	364	-	364
Audit fees	-	3,564	3,564	-	3,300	3,300
	9,632	3,564	13,196	6,064	3,300	9,364
Analysed between Charitable activities	9,632	3,564	13,196	6,064	3,300	9,364

7 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,564	3,300

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### 8 Employees

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Revaluation of investments	(35,686)	119,957

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 10 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
<b>Analysis of movement in the investment portfolio:</b>			
At 6 April 2024	2,060,741	82,795	2,143,536
Additions	698,051	(698,051)	-
Valuation changes	(35,686)		(35,686)
Cash movements	-	(9,096)	(9,096)
Disposals	(690,124)	690,124	-
	<u>2,032,982</u>	<u>65,772</u>	<u>2,098,754</u>
<b>Carrying amount</b>			
At 05 April 2025	<u>2,032,982</u>	<u>65,772</u>	<u>2,098,754</u>
At 05 April 2024	<u>2,060,741</u>	<u>82,795</u>	<u>2,143,536</u>

	2025 £	2024 £
<b>Analysis of investments at 5 April by category of holding:</b>		
Fixed interest securities	556,225	526,786
UK equities & funds	340,788	414,711
Overseas equities & funds	869,612	881,402
Other assets	213,477	178,678
Property funds	52,880	59,164
	<u>2,032,982</u>	<u>2,060,741</u>

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and other creditors	<u>5,302</u>	<u>3,300</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 5 April 2025 £
General funds	2,157,872	39,015	(57,047)	(35,686)	2,104,154
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 5 April 2024 £
General funds	2,052,313	34,136	(48,534)	119,957	2,157,872

### 13 Related parties

Remuneration and expenses were paid to Blake Morgan LLP of £7,560 (2024: £6,840), where JPO Cole is a consultant and former member, for the administration of the Trust. Such payment is authorised under specific powers contained in the Trust deed.

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person known to be connected with any of them. Trustees were reimbursed for meeting expenses amounting to £334 (2024: £364) during the year.

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

England & Wales - Charity number 290760

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# Accounts

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Charity registration number 290760

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Jennifer Stein Joanna Walliker Maggie Perrin John Cole Sophie Durand
<b>Charity number</b>	290760
<b>Principal address</b>	Seacourt Tower West Way Oxford OX2 0FB
<b>Governing document</b>	Trust Deed dated 24 August 1984
<b>Independent examiner</b>	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
<b>Solicitors</b>	Blake Morgan Seacourt Tower West Way Botley Oxford OX2 0FB

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 APRIL 2024**

---

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### **Objectives and activities**

Its objects are (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education. 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 future activities and setting the grant making policy for the year.

The Trustees seek to further these objects by making grants to other organisations. In the past, the Trustees have supported and assisted research into the problems of human nutrition and other medical research. In addition, they have provided support for the relief of poverty and the advancement of education. The support has been provided to organisations based predominantly in Oxfordshire. The Trustees' policy is to continue funding appropriate research projects, preferably based in Oxfordshire, and supporting local organisations in their work relating to the relief of poverty and the advancement of education. The Trustees have sought to ensure that their policy is made known to the public through grant-making directories.

### **Achievements and performance**

The Trust has established its grant making policy to achieve its objects for the public benefit. Grants were made in line with this policy during the year as set out in note 3 in the accounts.

### **Financial review**

The Trustees are aware of their duty to apply income funds of the charity within a reasonable time of their receipt and of the need to justify any income reserves. At 5 April 2024, the level of unrestricted funds was £2,157,872 (as compared with unrestricted funds of £2,052,313 at 5 April 2023). The Trustees' policy is to maintain sufficient income reserves to produce investment income of approximately £30,000 - £50,000 in each year: the Trustees consider that the level of income is likely to be needed to meet direct charitable expenditure (primarily in the form of grants) and management and administration costs, with a small amount available for contingencies. In view of the Trust's income needs and the changeable investment environment over the last 12 months, the Trustees have decided to maintain the level of reserves for the coming year.

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### **Structure, governance and management**

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

New Trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the Trust's charitable activities. When new Trustees are appointed they are given an introduction to the work of the Trust and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Charities Act 2011.

Day-to-day administration of the Trust is delegated to an administrator under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees held two meetings during the year ended 5 April 2024.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

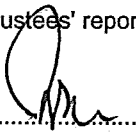
FOR THE YEAR ENDED 5 APRIL 2024

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The trustees who served during the year and up to the date of signature of the financial statements were:

Jennifer Stein  
Joanna Walliker  
Maggie Perrin  
John Cole  
Sophie Durand

The trustees' report was approved by the Board of Trustees.



.....

Trustee

Date: 16/7/24 .....



**THE ROBERT AND MARGARET MOSS CHARITABLE  
TRUST**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

---

I report to the trustees on my examination of the financial statements of The Robert and Margaret Moss Charitable Trust (the trust) for the year ended 5 April 2024.

**Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Robert Kirtland FCA  
Critchleys Audit LLP**

Beaver House  
23-38 Hythe Bridge Street  
Oxford  
OX1 2EP

Dated: 29/7/2024.....

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Investments	3	33,805	31,777
Other income		331	179
<b>Total income</b>		<b>34,136</b>	<b>31,956</b>
<b>Expenditure on:</b>			
Raising funds	4	10,170	9,386
Charitable activities	5	38,000	34,838
Other	8	364	309
<b>Total expenditure</b>		<b>48,534</b>	<b>44,533</b>
Net gains/(losses) on investments	9	119,957	(160,131)
<b>Net movement in funds</b>		<b>105,559</b>	<b>(172,708)</b>
Fund balances at 6 April 2023		2,052,313	2,225,021
<b>Fund balances at 5 April 2024</b>		<b>2,157,872</b>	<b>2,052,313</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

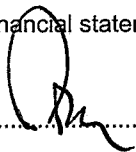
# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Investments	10		2,143,536		2,048,418
<b>Current assets</b>					
Cash at bank and in hand		17,636		8,035	
<b>Creditors: amounts falling due within one year</b>	11				
		(3,300)		(4,140)	
<b>Net current assets</b>			14,336		3,895
<b>Total assets less current liabilities</b>			<u>2,157,872</u>		<u>2,052,313</u>
<b>The funds of the trust</b>					
Unrestricted funds			<u>2,157,872</u>		<u>2,052,313</u>
			<u>2,157,872</u>		<u>2,052,313</u>

The financial statements were approved by the trustees on 16/7/24



Trustee

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2024**

---

### 1 Accounting policies

#### Charity information

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

The registered office is Seacourt Tower, West Way, Oxford, OX2 0FB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The investment valuation is considered to be the critical accounting estimate within these financial statements, the value of this valuation is £2,143,535 (2023: £2,048,418).

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

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### 3 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Dividends	<u>33,805</u>	<u>31,777</u>

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Investment management	<u>10,170</u>	<u>9,386</u>
	<u>10,170</u>	<u>9,386</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

### 5 Charitable activities

	2024	2023
	£	£
Grants	29,000	25,000
Trust administration fees	5,700	6,730
	<u>34,700</u>	<u>31,730</u>
Independent examination fees	3,300	3,108
	<u>38,000</u>	<u>34,838</u>
<b>Grants</b>		
Abingdon Carousel	750	1,000
Action Medical Research	500	-
Age UK Oxfordshire	500	-
Aldates Community Transformation Initiatives	1,000	-
Alzheimer's Research UK	750	1,000
Animal Antiks	-	1,000
Aspire Oxfordshire	500	1,000
Be Free Young Careers	1,000	-
Bone Cancer Research Trust	1,000	1,000
British Red Cross	-	1,000
Cianna's Smile	500	-
Criminon UK	500	1,000
Crisis UK	500	1,000
Donnington Doorstep Family Centre	750	-
Dovecote Voluntary Parent Committee	1,000	-
Education for Everyone	500	-
Elizabeth Finn t/a Turn 2 U	-	500
Emmaus Oxford	-	1,000
Emergency - Turkey-Syria Earthquake Appeal	500	-
Guide Dogs for the Blind Association	750	-
Friends of the Elderly	-	1,000
Home Start Oxford	750	-
Homeless People & the Oxford Churches	-	1,000
Jacari	1,000	1,000
Life Education Wessex	750	1,000
Macmillan Cancer Support	750	1,000
Maggie's	-	1,000
Oxford Churches Debt Centre	-	1,000
Oxford Hub	750	1,000
Oxford Mutual Aid	750	1,000
Oxfordshire I.M.P.S	500	-
Oxfordshire Mind	-	1,000
Oxfordshire Youth	1,000	1,000
Pennyhooks Farm Trust	-	1,000
Police Community Clubs of GB	-	1,000

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

5 Charitable activities	(Continued)	
Prostate Cancer UK	-	1,000
Quest for Learning	1,000	1,000
R.A.B.I.	1,000	1,000
RAW Workshop	750	2,000
React	1,000	1,000
Response	750	-
Retina UK	500	-
SeeSaw	750	-
Sight Research UK	-	1,000
The Mulberry Bush Organisation	-	1,000
Viva Network	-	1,000
Wellbeing of Women	1,000	-
Wolvercote Young People's Club	-	1,000
Yellow Submarine Holidays	1,000	1,000
	<u>25,000</u>	<u>33,500</u>

6 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>3,300</u>	<u>3,000</u>

7 Employees	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other	Unrestricted funds	Unrestricted funds
	2024	2023
Trustee meeting expenses	<u>364</u>	<u>309</u>
	<u>364</u>	<u>309</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

---

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Revaluation of investments	<u>119,957</u>	<u>(160,131)</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

### 10 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
<b>Analysis of movement in the investment portfolio:</b>			
At 6 April 2023	1,997,626	50,792	2,048,418
Additions	383,704	(383,704)	-
Valuation changes	119,957	-	119,957
Cash movements	-	(24,839)	(24,839)
Disposals	(440,546)	440,546	-
	<u>2,060,741</u>	<u>82,795</u>	<u>2,143,536</u>
<b>At 5 April 2024</b>	<b>2,060,741</b>	<b>82,795</b>	<b>2,143,536</b>
<b>Carrying amount</b>			
At 05 April 2024	<u>2,060,741</u>	<u>82,795</u>	<u>2,143,536</u>
At 05 April 2023	<u>1,997,626</u>	<u>50,792</u>	<u>2,048,418</u>

	2024 £	2023 £
<b>Analysis of investments at 5 April by category of holding:</b>		
Fixed interest securities	526,786	345,873
UK equities & funds	414,711	412,891
Overseas equities & funds	881,402	822,173
Other assets	178,678	340,881
Property funds	59,164	75,808
	<u>2,060,741</u>	<u>1,997,626</u>

### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and other creditors	<u>3,300</u>	<u>4,140</u>

### 12 Related parties

Remuneration and expenses were paid to Blake Morgan LLP of £6,840 (2023: £6,840), where JPO Cole is a consultant and former member, for the administration of the Trust. Such payment is authorised under specific powers contained in the Trust deed.

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person known to be connected with any of them. Trustees were reimbursed for meeting expenses amounting to £364 (2023: £309) during the year.



**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

England & Wales - Charity number 290760

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# Accounts

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Charity registration number 290760

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023**

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Jennifer Stein Joanna Walliker Maggie Perrin John Cole Sophie Durand
<b>Charity number</b>	290760
<b>Principal address</b>	Seacourt Tower West Way Oxford OX2 0FB
<b>Governing document</b>	Trust Deed dated 24 August 1984
<b>Independent examiner</b>	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
<b>Solicitors</b>	Blake Morgan Seacourt Tower West Way Botley Oxford OX2 0FB

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## CONTENTS

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	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 5 APRIL 2023*

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The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's deed dated 24 August 1984, the Charities Act 2011 and "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**

Its objects are (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education. 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 future activities and setting the grant making policy for the year.

The Trustees seek to further these objects by making grants to other organisations. In the past, the Trustees have supported and assisted research into the problems of human nutrition and other medical research. In addition, they have provided support for the relief of poverty and the advancement of education. The support has been provided to organisations based predominantly in Oxfordshire. The Trustees' policy is to continue funding appropriate research projects, preferably based in Oxfordshire, and supporting local organisations in their work relating to the relief of poverty and the advancement of education. The Trustees have sought to ensure that their policy is made known to the public through grant-making directories.

### **Achievements and performance**

The Trust has established its grant making policy to achieve its objects for the public benefit. Grants were made in line with this policy during the year as set out in note 3 in the accounts.

### **Financial review**

The Trustees are aware of their duty to apply income funds of the charity within a reasonable time of their receipt and of the need to justify any income reserves. At 5 April 2023, the level of unrestricted funds was £2,052,313 (as compared with unrestricted funds of £2,225,021 at 5 April 2022). The Trustees' policy is to maintain sufficient income reserves to produce investment income of approximately £40,000 - £50,000 in each year: the Trustees consider that the level of income is likely to be needed to meet direct charitable expenditure (primarily in the form of grants) and management and administration costs, with a small amount available for contingencies. In view of the Trust's income needs and the changeable investment environment over the last 12 months, the Trustees have decided to maintain the level of reserves for the coming year.

Trustees held the assets of the trust in accordance with their powers during the year. The Trustees have absolute discretion to invest the funds of the Trust; no restrictions are placed on these powers. The Trustees' policy for the selection of investments for the charity is to seek to achieve a balance between income and capital growth and that the investment portfolio has a medium risk. Investec manages the portfolio on a discretionary basis.

### **Structure, governance and management**

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

New Trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the Trust's charitable activities. When new Trustees are appointed they are given an introduction to the work of the Trust and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Charities Act 2011.

Day-to-day administration of the Trust is delegated to an administrator under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees held two meetings during the year ended 5 April 2023.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

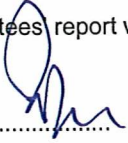
**FOR THE YEAR ENDED 5 APRIL 2023**

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Jennifer Stein  
Joanna Walliker  
Maggie Perrin  
John Cole  
Sophie Durand

The trustees report was approved by the Board of Trustees.



Trustee

Date: 11/7/2023

**THE ROBERT AND MARGARET MOSS CHARITABLE  
TRUST  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

---

I report to the trustees on my examination of the financial statements of The Robert and Margaret Moss Charitable Trust (the trust) for the year ended 5 April 2023.

**Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Robert Kirtland FCA  
Critchleys Audit LLP**

Beaver House  
23-38 Hythe Bridge Street  
Oxford  
OX1 2EP

Dated: ...13/7/2023.....

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>			
Investments	3	31,777	30,117
Other income		179	82
<b>Total income</b>		<u>31,956</u>	<u>30,199</u>
<b><u>Expenditure on:</u></b>			
Raising funds	4	9,386	10,715
Charitable activities	5	34,838	44,272
Other	7	309	-
<b>Total expenditure</b>		<u>44,533</u>	<u>54,987</u>
Net gains/(losses) on investments	8	(160,131)	113,984
<b>Net movement in funds</b>		(172,708)	89,196
Fund balances at 6 April 2022		<u>2,225,021</u>	<u>2,135,825</u>
<b>Fund balances at 5 April 2023</b>		<u><u>2,052,313</u></u>	<u><u>2,225,021</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

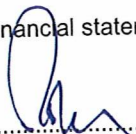
All income and expenditure derive from continuing activities.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## BALANCE SHEET AS AT 5 APRIL 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Investments	9		2,048,418		2,223,756
<b>Current assets</b>					
Cash at bank and in hand		8,035		5,735	
<b>Creditors: amounts falling due within one year</b>	10	(4,140)		(4,470)	
Net current assets			3,895		1,265
<b>Total assets less current liabilities</b>			<u>2,052,313</u>		<u>2,225,021</u>
<b>Income funds</b>					
Unrestricted funds			<u>2,052,313</u>		<u>2,225,021</u>
			<u>2,052,313</u>		<u>2,225,021</u>

The financial statements were approved by the Trustees on 11/7/2023

  
.....

Trustee

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2023

---

#### 1 Accounting policies

##### Charity information

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

The registered office is Seacourt Tower, West Way, Oxford, OX2 0FB.

#### 1.1 Accounting convention

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The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The investment valuation is considered to be the critical accounting estimate within these financial statements, the value of this valuation is £2,048,418 (2022: £2,223,756).

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

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### 3 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Dividends	31,777	30,117

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Investment management	9,386	10,715
	<u>9,386</u>	<u>10,715</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 5 Charitable activities

	2023 £	2022 £
Grants	25,000	33,500
Trust administration fees	6,730	8,512
	<u>31,730</u>	<u>42,012</u>
Independent examination fees	3,108	2,260
	<u>34,838</u>	<u>44,272</u>
<b>Grants</b>		
Abingdon Carousel	750	1,000
Action Medical Research	500	-
Age UK Oxfordshire	500	-
Aldates Community Transformation Initiatives	1,000	-
Alzheimer's Research UK	750	1,000
Animal Antiks	-	1,000
Aspire Oxfordshire	500	1,000
Be Free Young Careers	1,000	-
Bone Cancer Research Trust	1,000	1,000
British Red Cross	-	1,000
Cianna's Smile	500	-
Criminon UK	500	1,000
Crisis UK	500	1,000
Donnington Doorstep Family Centre	750	-
Dovecote Voluntary Parent Committee	1,000	-
Education for Everyone	500	-
Elizabeth Finn t/a Turn 2 U	-	500
Emmaus Oxford	-	1,000
Emergency - Turkey-Syria Earthquake Appeal	500	-
Guide Dogs for the Blind Association	750	-
Friends of the Elderly	-	1,000
Home Start Oxford	750	-
Homeless People & the Oxford Churches	-	1,000
Jacari	1,000	1,000
Life Education Wessex	750	1,000
Macmillan Cancer Support	750	1,000
Maggie's	-	1,000
Oxford Churches Debt Centre	-	1,000
Oxford Hub	750	1,000
Oxford Mutual Aid	750	1,000
Oxfordshire I.M.P.S	500	-
Oxfordshire Mind	-	1,000
Oxfordshire Youth	1,000	1,000
Pennyhooks Farm Trust	-	1,000
Police Community Clubs of GB	-	1,000

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

5 Charitable activities	(Continued)	
Prostate Cancer UK	-	1,000
Quest for Learning	1,000	1,000
R.A.B.I.	1,000	1,000
RAW Workshop	750	2,000
React	1,000	1,000
Response	750	-
Retina UK	500	-
SeeSaw	750	-
Sight Research UK	-	1,000
The Mulberry Bush Organisation	-	1,000
Viva Network	-	1,000
Wellbeing of Women	1,000	-
Wolvercote Young People's Club	-	1,000
Yellow Submarine Holidays	1,000	1,000
	25,000	33,500
	25,000	33,500

## 6 Employees

	2023 Number	2022 Number
Total	-	-
	-	-

There were no employees whose annual remuneration was more than £60,000.

## 7 Other

	Unrestricted funds	Total
	2023	2022
	£	£
Trustee meeting expenses	309	-
	309	-
	309	-

## 8 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(160,131)	113,984
	(160,131)	113,984

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

### 9 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
<b>Analysis of movement in the investment portfolio:</b>			
At 6 April 2022	2,059,753	164,003	2,223,756
Additions	488,384	(488,384)	-
Valuation changes	(160,131)	-	(160,131)
Cash movements	-	(15,207)	(15,207)
Disposals	(390,380)	390,380	-
	<u>1,997,626</u>	<u>50,792</u>	<u>2,048,418</u>
At 5 April 2023	<u>1,997,626</u>	<u>50,792</u>	<u>2,048,418</u>
<b>Carrying amount</b>			
At 05 April 2023	<u><u>1,997,626</u></u>	<u><u>50,792</u></u>	<u><u>2,048,418</u></u>
At 05 April 2022	<u><u>2,059,753</u></u>	<u><u>164,003</u></u>	<u><u>2,223,756</u></u>

	2023 £	2022 £
<b>Analysis of investments at 5 April by category of holding:</b>		
Fixed interest securities	345,873	315,958
UK equities & funds	412,891	396,539
Overseas equities & funds	822,173	910,808
Other assets	340,881	308,548
Property funds	75,808	127,900
	<u>1,997,626</u>	<u>2,059,753</u>

### 10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and other creditors	<u>4,140</u>	<u>4,470</u>

### 11 Related parties

Remuneration and expenses were paid to Blake Morgan LLP of £6,840 (2022: £8,512), where JPO Cole is a consultant and former member, for the administration of the Trust. Such payment is authorised under specific powers contained in the Trust deed.

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person known to be connected with any of them. Trustees were reimbursed for meeting expenses amounting to £309 during the year.

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

England & Wales - Charity number 290760

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# Accounts

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Charity registration number 290760

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Jennifer Stein Joanna Walliker Maggie Perrin John Cole Sophie Durand
<b>Charity number</b>	290760
<b>Principal address</b>	Seacourt Tower West Way Oxford OX2 0FB
<b>Governing document</b>	Trust Deed dated 24 August 1984
<b>Independent examiner</b>	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
<b>Solicitors</b>	Blake Morgan LLP Seacourt Tower West Way Oxford OX2 0FB

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 5 APRIL 2022

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The trustees present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's deed dated 24 August 1984, the Charities Act 2011 and "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**

Its objects are (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education. 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 future activities and setting the grant making policy for the year.

The Trustees seek to further these objects by making grants to other organisations. In the past, the Trustees have supported and assisted research into the problems of human nutrition and other medical research. In addition, they have provided support for the relief of poverty and the advancement of education. The support has been provided to organisations based predominantly in Oxfordshire. The Trustees' policy is to continue funding appropriate research projects, preferably based in Oxfordshire, and supporting local organisations in their work relating to the relief of poverty and the advancement of education. The Trustees have sought to ensure that their policy is made known to the public through grant-making directories.

#### **Achievements and performance**

The Trust has established its grant making policy to achieve its objects for the public benefit. Grants were made in line with this policy during the year as set out in note 3 in the accounts.

#### **Financial review**

The Trustees are aware of their duty to apply income funds of the charity within a reasonable time of their receipt and of the need to justify any income reserves. At 5 April 2022, the level of unrestricted funds was £2,226,271 (as compared with unrestricted funds of £2,135,825 at 5 April 2021). The Trustees' policy is to maintain sufficient income reserves to produce investment income of approximately £40,000 - £50,000 in each year: the Trustees consider that the level of income is likely to be needed to meet direct charitable expenditure (primarily in the form of grants) and management and administration costs, with a small amount available for contingencies. In view of the Trust's income needs and the changeable investment environment over the last 12 months, the Trustees have decided to maintain the level of reserves for the coming year.

Trustees held the assets of the trust in accordance with their powers during the year. The Trustees have absolute discretion to invest the funds of the Trust; no restrictions are placed on these powers. The Trustees' policy for the selection of investments for the charity is to seek to achieve a balance between income and capital growth and that the investment portfolio has a medium risk. Investec manages the portfolio on a discretionary basis.

#### **Structure, governance and management**

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

New Trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the Trust's charitable activities. When new Trustees are appointed they are given an introduction to the work of the Trust and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Charities Act 2011.

Day-to-day administration of the Trust is delegated to an administrator under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees held two meetings during the year ended 5 April 2022.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

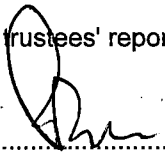
**FOR THE YEAR ENDED 5 APRIL 2022**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Jennifer Stein  
Joanna Walliker  
Maggie Perrin  
John Cole  
Sophie Durand

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 12/7/22



**THE ROBERT AND MARGARET MOSS CHARITABLE  
TRUST  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

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I report to the trustees on my examination of the financial statements of The Robert and Margaret Moss Charitable Trust (the trust) for the year ended 5 April 2022.

**Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Robert Kirtland FCA  
Critchleys Audit LLP**

Beaver House  
23-38 Hythe Bridge Street  
Oxford  
Oxfordshire  
OX1 2EP

Dated: 2 August 2022

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Investments		30,117	29,633
Other income		82	6,987
<b>Total income</b>		<b>30,199</b>	<b>36,620</b>
<b><u>Expenditure on:</u></b>			
Raising funds		10,715	11,163
Charitable activities	3	44,272	33,978
<b>Total expenditure</b>		<b>54,987</b>	<b>45,141</b>
Net gains/(losses) on investments		113,984	467,153
<b>Net movement in funds</b>		<b>89,196</b>	<b>458,632</b>
Fund balances at 6 April 2021		2,135,825	1,677,193
<b>Fund balances at 5 April 2022</b>		<b>2,225,021</b>	<b>2,135,825</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

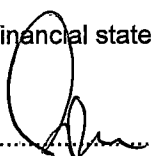
# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Investments	4		2,223,756		2,130,706
<b>Current assets</b>					
Cash at bank and in hand		5,735		8,569	
<b>Creditors: amounts falling due within one year</b>	5	(4,470)		(3,450)	
Net current assets			1,265		5,119
<b>Total assets less current liabilities</b>			<u>2,225,021</u>		<u>2,135,825</u>
<b>Income funds</b>					
Unrestricted funds			<u>2,225,021</u>		<u>2,135,825</u>
			<u>2,225,021</u>		<u>2,135,825</u>

The financial statements were approved by the Trustees on ...12/7/22



Trustee

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

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### 1. Accounting policies

#### Charity information

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

The registered office is Seacourt Tower, West Way, Oxford, OX2 0FB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2022

#### 3 Charitable activities

	2022 £	2021 £
Grants	33,500	24,500
Trust administration fees	8,512	7,320
	<u>42,012</u>	<u>31,820</u>
Independent examination fees	2,260	2,158
	<u>44,272</u>	<u>33,978</u>
<b>Grants</b>		
Abingdon Carousel	1,000	-
Alzheimer's Research UK	1,000	1,000
Animal Antiks	1,000	-
Aspire Oxfordshire	1,000	-
Be Free Young Careers	-	1,000
Bone Cancer Research Trust	1,000	-
Bowel Cancer UK	-	1,000
British Red Cross	1,000	-
Criminon UK	1,000	-
Crisis UK	1,000	1,000
Down's Syndrome Oxford	-	1,000
Elizabeth Finn t/a Turn 2 U	500	500
Emmaus Oxford	1,000	-
Friends of Middle Barton School	-	1,000
Friends of the Elderly	1,000	-
Henry	-	1,000
Homeless People & the Oxford Churches	1,000	1,000
Innovista International	-	1,000
Jacari	1,000	-
Leys Community Development Initiative	-	1,000
Life Education Wessex	1,000	1,000
Macmillan Cancer Support	1,000	-
Macular Society	-	1,000
Maggie's	1,000	-
My Life My Choice	-	1,000
Oxford Churches Debt Centre	1,000	-
Oxford Hub	1,000	-
Oxford Mutual Aid	1,000	-
Oxfordshire I.M.P.S	-	1,000
Oxfordshire Mind	1,000	-
Oxfordshire Youth	1,000	-
Pennyhooks Farm Trust	1,000	1,000
Police Community Clubs of GB	1,000	1,000
Prostate Cancer UK	1,000	-

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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<b>3 Charitable activities</b>	<b>(Continued)</b>	
Quest for Learning	1,000	-
R.A.B.I.	1,000	1,000
RAW Workshop	2,000	1,000
React	1,000	-
Response Giving	-	1,000
Ronald McDonald House	-	1,000
Sight Research UK	1,000	-
The Mulberry Bush Organisation	1,000	-
The Porch	-	1,000
Thomley Hall Centre	-	1,000
Viva Network	1,000	1,000
Wolvercote Young People's Club	1,000	-
Yellow Submarine Holidays	1,000	1,000
	<u>33,500</u>	<u>24,500</u>

# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2022

#### 4 Fixed asset investments

	Listed investments £
<b>Analysis of movement in the investment portfolio:</b>	
At 6 April 2021	2,130,706
Additions	448,899
Valuation changes	113,984
Disposals	(597,237)
	<hr/>
At 5 April 2022	2,096,352
	<hr/>
<b>Carrying amount</b>	
At 05 April 2022	2,096,352
	<hr/> <hr/>
At 05 April 2021	2,130,706
	<hr/> <hr/>

	2022 £	2021 £
<b>Analysis of investments at 5 April by category of holding:</b>		
Fixed interest securities	315,958	324,630
UK equities & funds	396,539	444,461
Overseas equities & funds	910,808	1,030,622
Other assets	308,548	202,420
Property funds	127,900	91,974
	<hr/>	<hr/>
	2,059,753	2,094,107
	<hr/> <hr/>	<hr/> <hr/>

#### 5 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and other creditors	4,470	3,450
	<hr/>	<hr/>

#### 6 Analysis of net assets between funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fund balances at 5 April 2022 are represented by:		
Investments	2,223,756	2,130,706
Current assets/(liabilities)	1,265	5,119
	<hr/>	<hr/>
	2,225,021	2,135,825
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# THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 5 APRIL 2022*

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### **7 Related parties**

Remuneration and expenses were paid to Blake Morgan LLP of £8,512 (2021: £7,320), where JPO Cole is a consultant and former member, for the administration of the Trust. Such payment is authorised under specific powers contained in the Trust deed.

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person known to be connected with any of them.

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

England & Wales - Charity number 290760

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# Accounts

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**THE ROBERT AND MARGARET MOSS  
CHARITABLE TRUST**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**5 APRIL 2021**

INDEX

Page 1	Legal and Administrative information
2-3	Trustees' Report
4	Statement of Financial Activities
5	Balance Sheet
6-10	Notes to Financial Statements
11	Independent Examiner's Report

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity No: 290760

Principal Office: Seacourt Tower  
West Way  
Oxford  
OX2 0FB

Governing Document: Trust Deed dated 24 August 1984

Trustees: John Cole  
Sophie Durand  
Maggie Perrin  
Jennifer Stein  
Joanna Walliker

Bankers: National Westminster Bank plc  
Elms Court  
Botley  
Oxford

Solicitors: Blake Morgan LLP  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

Independent Examiners: Critchleys Audit LLP  
Beaver House  
23 – 38 Hythe Bridge Street  
Oxford  
OX1 2EP

## THE ROBERT AND MARGARET MOSS CHARITABLE TRUST

### TRUSTEES' REPORT

#### **Structure, Governance and Management**

The Robert and Margaret Moss Charitable Trust was established under a Trust deed on 24 August 1984 to administer funds settled by Robert and Margaret Moss.

New Trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the Trust's charitable activities. When new Trustees are appointed they are given an introduction to the work of the Trust and provided with the information they need to fulfil their roles, which includes information about the role of the Trustees and their responsibilities under the Charities Act 2011.

Day-to-day administration of the Trust is delegated to an administrator under the supervision of the Trustees. Decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees held two meetings during the year ended 5 April 2021.

#### **Objectives and Activities**

Its objects are (a) to foster and promote medical and scientific research into the vast problems of human nutrition, (b) to foster and promote medical research generally, (c) the relief of poverty and (d) the advancement of education. 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 future activities and setting the grant making policy for the year.

The Trustees seek to further these objects by making grants to other organisations. In the past, the Trustees have supported and assisted research into the problems of human nutrition and other medical research. In addition, they have provided support for the relief of poverty and the advancement of education. The support has been provided to organisations based predominantly in Oxfordshire. The Trustees' policy is to continue funding appropriate research projects, preferably based in Oxfordshire, and supporting local organisations in their work relating to the relief of poverty and the advancement of education. The Trustees have sought to ensure that their policy is made known to the public through grant-making directories.

#### **Achievement and Performance**

The Trust has established its grant making policy to achieve its objects for the public benefit. Grants were made in line with this policy during the year as set out in note 2 to the accounts.

#### **Financial Review**

The Trustees are aware of their duty to apply income funds of the charity within a reasonable time of their receipt and of the need to justify any income reserves. At 5 April 2021, the level of unrestricted funds was £2,135,825 (as compared with unrestricted funds of £1,677,193 at 5 April 2020). The Trustees' policy is to maintain sufficient income reserves to produce investment income of approximately £40,000 - £50,000 in each year: the Trustees consider that the level of income is likely to be needed to meet direct charitable expenditure (primarily in the form of grants) and management and administration costs, with a small amount available for contingencies. In view of the Trust's income needs and the changeable investment environment over the last 12 months, the Trustees have decided to maintain the level of reserves for the coming year.

Trustees held the assets of the trust in accordance with their powers during the year. The Trustees have absolute discretion to invest the funds of the Trust; no restrictions are placed on these powers. The Trustees' policy for the selection of investments for the charity is to seek to achieve a balance between income and capital growth and that the investment portfolio has a medium risk. Investec manages the portfolio on a discretionary basis.

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**TRUSTEES' REPORT (CONTINUED)**

**TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 2008 and the provisions of 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.

Signed .....  .....  
(Trustee)

Date..... 13/7/2021 .....

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME FROM</b>					
Investments		29,633	-	29,633	45,087
Other		<u>6,987</u>	<u>-</u>	<u>6,987</u>	<u>44</u>
<b>TOTAL INCOME</b>		<u>36,620</u>	<u>-</u>	<u>36,620</u>	<u>45,131</u>
<b>EXPENDITURE ON</b>					
Raising funds:					
Investment managers' costs		11,163	-	11,163	9,808
Charitable activities	2	<u>33,978</u>	<u>-</u>	<u>33,978</u>	<u>55,426</u>
<b>TOTAL EXPENDITURE</b>		<u>45,141</u>	<u>-</u>	<u>45,141</u>	<u>65,234</u>
<b>NET EXPENDITURE</b>		(8,521)	-	(8,521)	(20,103)
Net gains / (losses) on investments	4	<u>467,153</u>	<u>-</u>	<u>467,153</u>	<u>(253,611)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>458,632</u>	<u>-</u>	<u>458,632</u>	<u>(273,714)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward at 6 April 2020		<u>1,677,193</u>	<u>-</u>	<u>1,677,193</u>	<u>1,950,907</u>
<b>TOTAL FUNDS CARRIED FORWARD AT 5 APRIL 2021</b>		<u>2,135,825</u>	<u>-</u>	<u>2,135,825</u>	<u>1,677,193</u>

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**BALANCE SHEET  
AS AT 5 APRIL 2021**

	Notes	2021 £	2020 £
INVESTMENTS	4	2,094,107	1,638,448
 CURRENT ASSETS			
Blake Morgan LLP client account		8,569	12,844
Investec Capital Account		36,599	29,252
		45,168	42,096
 CREDITORS: AMOUNTS FALLING DUE ONE YEAR			
CURRENT LIABILITIES			
Creditors and accruals	5	(3,450)	<u>(3,351)</u>
NET CURRENT ASSETS		41,718	<u>38,745</u>
NET ASSETS		<u>2,135,825</u>	<u>1,677,193</u>
Representing:			
FUNDS			
Unrestricted funds	7	2,135,825	1,677,193
Restricted funds		-	-
TOTAL FUNDS		<u>2,135,825</u>	<u>1,677,193</u>

The accounts were approved and authorised for issue by the Trustees on 13/7/2021

.....  
Trustee

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**1 ACCOUNTING POLICIES**

In preparing the accounts the following accounting policies have been complied with:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for small entities applicable in the UK (FRS 102 Section 1A) (effective 1 January 2015) - (Charities SORP (FRS 102 Section 1A)), the Financial Reporting Standard applicable in the UK (FRS 102 Section 1A) and the Companies Act 2006).

b) Income is generally recognised on a receivable basis and are reported gross of related expenditure, where the amounts are reasonably certain and when there is adequate certainty of receipt.

The following specific policies are applied to particular categories of income:

c) Fund accounting

- Investment income, together with the associated tax credit, is recognised when received.

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

d) Expenditure is accounted for on an accruals basis and gross of any related income. They are classified under headings that aggregate all costs 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.

- Costs of generating funds comprise the costs associated with income generation via the investment portfolio.
- Cost of charitable activity comprises direct expenditure including grants. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier.
- Governance costs include those costs, such as Independent examiner's fees, associated with constitutional and statutory requirements.

f) Investments are included in the balance sheet at market value. Gains or losses arising on revaluation to market value are credited or charged in the Statement of Financial Activities as they arise.

g) The endowment fund is expendable endowment and the trust deed allows this fund to be spent as income or retained capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)**

**2 CHARITABLE ACTIVITY**

The charity did not undertake any charitable activities directly, but met its charitable purposes by making grants as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Action Medical Research	-	1,000
Against Breast Cancer	-	1,000
Alzheimer's Research UK	1,000	-
Animal Antiks	-	1,000
Aspire	-	1,000
Bowel Cancer UK	1,000	-
Child Brain Injury Trust	-	2,000
Crisis UK	1,000	1,000
Be Free Young Careers	1,000	-
Diabetes UK	-	1,000
Down's Syndrome Oxford	1,000	-
Earth Trust	-	1,000
Elizabeth Finn Care t/a Turn 2 U	500	500
Enrych Oxfordshire	-	1,000
Family Links	-	1,000
Friends of Middle Barton School	1,000	-
Guide Dogs	-	1,000
Henley Baptist Church	-	1,000
Henry	1,000	1,000
Home Start Southern Oxford	-	1,000
Homeless People & the Oxford Churches	1,000	-
Injury Minimisation Programme for Schools (IMPS)	-	1,000
Innovista International	1,000	-
Joss Searchlight	-	1,000
Leys Community Development Initiative	1,000	-
Life Education Wessex	1,000	1,000
Macmillan Cancer Support	-	1,000
Macular Society	1,000	-
Maggie's	-	1,000
My Life My Choice	1,000	1,000
One-eighty	-	1,000
Oxford Against Cutting	-	1,000
Oxford Citizens' Advice Bureau	-	1,000
Oxford Churches Debt Centre	-	1,000
Oxfordshire I.M.P.S	1,000	-
Pegasus Theatre Trust	-	1,000
Pennyhooks Farm Trust	1,000	1,000

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)**

<b>2 CHARITABLE ACTIVITY (CONTINUED)</b>	<b>2021</b>	<b>2020</b>
Police Community Clubs of GB	1,000	1,000
Quest for Learning	-	1,000
R.A.B.I	1,000	-
RAW workshop	1,000	1,000
REACT	-	1,000
Response Giving	1,000	-
Riverside Counselling	-	1,000
Ronald McDonald House	1,000	-
Root & Branch	-	1,000
Samaritans Oxford	-	1,000
Sandhills Community School	-	1,000
Shelter	-	1,000
SOFEA	-	1,000
St John's Primary School	-	1,000
St Nicholas' Primary School	-	1,000
The Big Issue Foundation	-	1,000
The Porch	1,000	-
Thomley Hall Centre	1,000	1,000
Trax	-	1,000
UCare	-	1,000
Viva Network	1,000	-
Worldwide Cancer Research	-	1,000
Yellow Submarine Holidays	1,000	-
Young Women's Trust	-	1,000
Small grants of £500 or less	-	<u>1,000</u>
	<b>24,500</b>	<b>46,500</b>
Trust administration fees	7,320	6,840
Governance costs (note 3)	2,158	2,086
	<u><b>33,978</b></u>	<u><b>55,426</b></u>
<b>3 GOVERNANCE COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	2,158	2,086
Over provision in prior year	<u>-</u>	<u>-</u>
	<u><b>2,158</b></u>	<u><b>2,086</b></u>

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)**

**4 INVESTMENTS**

	2021 £	2020 £
<b>Analysis of investments at 5 April by category of holding:</b>		
Fixed interest securities	324,630	346,994
UK Equities & Funds	444,461	369,953
Overseas Equities & Funds	1,030,622	629,895
Other Assets	202,420	196,994
Property Funds	<u>91,974</u>	<u>94,612</u>
Market value of investments at 5 April	<u>2,094,107</u>	<u>1,638,448</u>

**Analysis of movement in the investment portfolio**

Market value at 6 April	1,638,448	1,940,906
Additions in year at cost	421,575	490,694
Disposals in year at opening market value or cost in year	(433,069)	(539,541)
Gain/(loss) on investments	<u>467,153</u>	<u>(253,611)</u>
Market value of investments at 5 April	<u>2,094,107</u>	<u>1,638,448</u>
Cost of investments held	<u>2,094,107</u>	<u>1,670,244</u>

The investments are held primarily to generate an investment return for the charity.

**5 CREDITORS AND ACCRUALS**

	2021 £	2020 £
Accruals and other creditors	<u>3,450</u>	<u>3,351</u>
	<u>3,450</u>	<u>3,351</u>

**6 ANALYSIS OF NET ASSETS BY FUNDS**

	Restricted £	Unrestricted £	Total £
Investments	-	2,094,107	2,094,107
Current assets	-	45,168	45,168
Current liabilities	<u>-</u>	<u>(3,450)</u>	<u>(3,450)</u>
	<u>-</u>	<u>2,135,825</u>	<u>2,135,825</u>

**THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)**

**7 UNRESTRICTED FUNDS**

	<b>2021</b>	<b>2020</b>
	£	£
Endowment - Property Settled by Deed	117,400	117,400
Cumulative increase in value of investments	1,420,106	961,474
Legacies	<u>598,319</u>	<u>598,319</u>
	<u>2,135,825</u>	<u>1,677,193</u>

Funds retained within the unrestricted funds (endowment) can, at the Trustees' discretion, be converted into income and applied to all or any of the objects of the charity.

**8 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration and expenses were paid to Blake Morgan LLP, where JPO Cole is a consultant and former member, for the administration of the Trust. Such payment is authorised under specific powers contained in the Trust deed.

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person known to be connected with any of them.

**9 LEGACIES**

The Robert and Margaret Moss Charitable Trust was the residuary beneficiary under the will of Mrs Margaret Moss.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE ROBERT AND MARGARET MOSS CHARITABLE TRUST**

I report to the trustees on my examination of the accounts of The Robert and Margaret Moss Charitable Trust for the year ended 5th April 2021, which are set out on pages 4 to 10.

**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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.



Robert Kirtland  
Critchleys Audit LLP  
Beaver House  
23 – 38 Hythe Bridge Street  
Oxford  
OX1 2EP

Date: 9 August 2021