

Charity Number 801838

Ralph Stross Charitable Trust

Trustee Report and Financial Statements
For the year ended 05 April 2021

Ralph Stross Charitable Trust

Trustee Report and Financial Statements
For the year ended 05 April 2021

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Ralph Stross Charitable Trust

Trustee Report
For the year ended 05 April 2021

The Trustee presents their annual report and financial statements for the year ended 05 April 2021. The Trustee has adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

1 Reference and administrative details

Registered charity number

Charity Number 801838

Address of Charity

Riverslea
11 Vale Road
Bowden
Altrincham
WA14 3AE

Trustee

Ralph Stross (Chairman)
Lorraine Stross

Bankers

The Royal Bank Of Scotland plc
38 Mosley Street
Manchester
M60 2BE

Independent Examiner

Mr Roger W Blaskey FCA
Kay Johnson Gee LLP
1 City Road East
Manchester
M15 4PN

Ralph Stross Charitable Trust

Trustee Report
For the year ended 05 April 2021

2 Structure, governance and management

Public Benefit

The Trustee has complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Legal status

Ralph Stross Charitable Trust is a registered charity, charity number 801838. The charity is governed by a Trust which was established by a Deed dated 30 January 1989.

Method of selection of trustee

New trustees are appointed by the existing trustee.

3 Objectives and activities

Objects of the Charity

The objects of the charity as set out in the Trust Deed are to provide funds at its discretion including through the making of grants to any charitable or non charitable organisations or individuals who the trustee believe to be in need of financial support.

Principal activities of the Charity

The principal activities undertaken are that of collecting donations from individuals or organisations and then making donations to other individuals or organisations who the trustee believes to be in need of financial support.

4 Achievements and performance

The charity has traditionally provided help to the needy and this work continues

Ralph Stross Charitable Trust

Trustee Report
For the year ended 05 April 2021

5 Financial Review

Reserves policy

It is the general aim of the Trustee to work towards a neutral budget position on a year on year basis to ensure that most of the net income is distributed in achieving the Charity's activities and objectives. The charity commission encourages charity trustees to provide sufficient reserves so as to balance the needs of the future and current beneficiaries.

Results

A summary of the results is as follows:

	2021 £	2020 £
Income	29,463	17,797
Expenditure	(16,502)	(19,498)
Net movement in funds	12,961	(1,701)

6 Statement of trustee responsibilities

The trustee is responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year, and of the incoming resources and application of resources for that period. In preparing these financial statements, the trustee is required to :

- Select suitable accounting policies and then apply them consistently ;
- Make judgements and estimates that are reasonable and prudent ;
- State whether applicable accounting standards have been followed ; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is also responsible for ensuring that the charity has appropriate systems of internal control across the organisation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements follow best practice. They are further responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The systems of internal control are designed to provide reasonable, but not absolute, reassurance against material misstatement of loss. Internal control processes implemented by the trustee include :

- Agreement of policy and service development objectives by the trustee ;
- An annual budget approved by the trustee ;
- Regular consideration by the trustee of financial results including variance from budgets and forecasts ;
- Delegation of authority to appropriate levels of management ; and
- Identification and management of risk.

The Trustee Report was approved and was signed by:

R Stross
Chairman

Date :

INDEPENDENT EXAMINER'S REPORT

To the Trustee of Ralph Stross Charitable Trust
For the year ended 05 April 2021

I report on the financial statements of the Trust for the year ended 05 April 2021 as set out on pages 6 to 10.

This report is made solely to the charity's trustee, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of the trustee and examiner

The charity's trustee is responsible for the preparation of financial statements. The charity's trustee considers that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to :

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as a trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met, or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr Roger W Blaskey FCA
Kay Johnson Gee LLP
1 City Road East
Manchester
M15 4PN

Date :

Ralph Stross Charitable Trust

Statement of Financial Activities
For the year ended 05 April 2021

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
INCOME		
Donations received	29,463	17,797
Total income	29,463	17,797
EXPENDITURE		
Charitable activities		
Donations to organisations and individuals	16,502	19,498
Total expenditure	16,502	19,498
Net income (expenditure) and net movement in funds before gains and losses on investments	12,961	(1,701)
Opening funds	903	2,604
Net movement	12,961	(1,701)
Closing funds	13,864	903

Ralph Stross Charitable Trust

Statement of Assets and Liabilities
As at 05 April 2021

	2021 £	2020 £
Current assets		
Cash at bank and in hand	13,864	903
	13,864	903
Net current assets	13,864	903
Net assets	13,864	903
Funds		
Unrestricted funds	13,864	903

Approved by the Trustee and signed:

R Stross
Chairman

Date :

Ralph Stross Charitable Trust

Notes to the financial statements
For the year ended 05 April 2021

1 General information

Ralph Stross Charitable Trust is a registered charity (charity number 801838) and is an unincorporated association governed by its trust deed.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

2 Accounting policies

2.1 Basis of accounting

The accounts are prepared in accordance with with applicable accounting standards.

2.2 Income

Income is accounted for on a cash receivable basis, stated gross of tax.

2.3 Expenditure

Expenditure is recognised on a cash payable basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4 Going concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.4 Trustee remuneration & related party transactions

No trustee received any remuneration or out of pocket expenses from the charity during either year.

2.5 Control

The charity is controlled by the trustee who has control