

REGISTERED COMPANY NUMBER: 08443548 (England and Wales)
REGISTERED CHARITY NUMBER: 1154406

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
RKT Trust Ltd

BMDC Accountancy Ltd
Chartered Certified Accountants
Block B Unit 3
Gatehead Business Park
Delph New Road
Delph
Lancashire
OL3 5DE

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 10

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide grants to organisations, charities and projects which improve the lives of young people.

Significant activities

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings. The focus of the trust's activities is to provide support to young people through the projects it supports in the Rochdale Borough and Greater Manchester area. This improves their lives and wellbeing, in doing so benefitting the community as a whole.

Grantmaking

Projects apply to the trust for funding for specific projects as well as receiving support on an ongoing basis. We have provided grants to a number of organisations whose objectives are aligned with those of the trust.

These grants have benefitted young disadvantaged people, including people with acute medical needs, by helping to provide training, educational and recreational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and its governing document is the memorandum and articles of association. All members have agreed to contribute a sum of not more than £10 in the event of a winding-up. The number of guarantors as at the date of the accounts was 3.

Recruitment and appointment of new trustees

The initial set up of the trust was undertaken by the three named members. Any future members will be identified with the required skills and experience to continue the trust's activities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08443548 (England and Wales)

Registered Charity number

1154406

Registered office

27 Whitebeam Close
Newhey
Rochdale
Lancashire
OL16 4ND

Trustees

N Shelmerdine Social Worker
Mrs K Clancy Retired Nurse
Mrs D Taylor Accounts Assistant

Company Secretary

RKT Trust Ltd (Registered number: 08443548)

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

BMDC Accountancy Ltd
Chartered Certified Accountants
Block B Unit 3
Gatehead Business Park
Delph New Road
Delph
Lancashire
OL3 5DE

Approved by order of the board of trustees on 18 October 2025 and signed on its behalf by:

N Shelmerdine - Trustee

Independent Examiner's Report to the Trustees of
RKT Trust Ltd

Independent examiner's report to the trustees of RKT Trust Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

BMDC Accountancy Ltd

BMDC Accountancy Ltd
Chartered Certified Accountants
Block B Unit 3
Gatehead Business Park
Delph New Road
Delph
Lancashire
OL3 5DE

18 October 2025

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,464	750
Other trading activities	2	<u>3,187</u>	<u>6,130</u>
Total		<u>6,651</u>	<u>6,880</u>
EXPENDITURE ON			
Charitable activities			
Trewan Sands Childrens Trust		2,400	2,500
Sapere Aude Football Academy		303	-
St Ann's Morris Troupe		-	750
Middleton Band Archer Brass Section		-	750
Under 14s Littleborough Rugby		650	-
Tree of Life Educational and Holistic Services		500	-
After Matters		2,000	-
Other		<u>983</u>	<u>1,278</u>
Total		<u>6,836</u>	<u>5,278</u>
NET INCOME/(EXPENDITURE)		(185)	1,602
RECONCILIATION OF FUNDS			
Total funds brought forward		2,600	998
TOTAL FUNDS CARRIED FORWARD		<u>2,415</u>	<u>2,600</u>

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		3,384	3,478
CREDITORS			
Amounts falling due within one year	5	(969)	(878)
NET CURRENT ASSETS		<u>2,415</u>	<u>2,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,415	2,600
NET ASSETS FUNDS		<u>2,415</u>	<u>2,600</u>
Unrestricted funds	6	<u>2,415</u>	<u>2,600</u>
TOTAL FUNDS		<u>2,415</u>	<u>2,600</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

RKT Trust Ltd (Registered number: 08443548)

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2025 and were signed on its behalf by:

N Shelmerdine - Trustee

D Taylor - Trustee

K Clancy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	<u>3,187</u>	<u>6,130</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	750
Other trading activities	<u>6,130</u>
Total	<u>6,880</u>
EXPENDITURE ON	
Charitable activities	
Trewan Sands Childrens Trust	2,500
St Ann's Morris Troupe	750
Middleton Band Archer Brass Section	750
Other	<u>1,278</u>
Total	<u>5,278</u>
NET INCOME	1,602
RECONCILIATION OF FUNDS	
Total funds brought forward	998
TOTAL FUNDS CARRIED FORWARD	<u>2,600</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	76	52
Accrued expenses	<u>893</u>	<u>826</u>
	<u>969</u>	<u>878</u>

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,600	(185)	2,415
TOTAL FUNDS	<u>2,600</u>	<u>(185)</u>	<u>2,415</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,651	(6,836)	(185)
TOTAL FUNDS	<u>6,651</u>	<u>(6,836)</u>	<u>(185)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	998	1,602	2,600
TOTAL FUNDS	<u>998</u>	<u>1,602</u>	<u>2,600</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,880	(5,278)	1,602
TOTAL FUNDS	<u>6,880</u>	<u>(5,278)</u>	<u>1,602</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	998	1,417	2,415
TOTAL FUNDS	<u>998</u>	<u>1,417</u>	<u>2,415</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,531	(12,114)	1,417
TOTAL FUNDS	<u>13,531</u>	<u>(12,114)</u>	<u>1,417</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.