

THE SUE AND LEW HAMMERSON CHARITABLE TRUST
ACCOUNTS FOR THE YEAR ENDED
5th APRIL 2024

Charity Registration Number: 1001437

THE SUE AND LEW HAMMERSON CHRITABLE TRUST

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THE SUE AND LEW HAMMERSON CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 5th APRIL 2024

CONSTITUTION

The Sue and Lew Hammerson Charitable Trust is registered with the Charity Commissioners (No. 1001437) and is constituted by a Deed of Trust dated 21st August 1990. The Trustees present their Annual Report as under, together with the Annual Accounts as attached, for the year ended 5th April 2024. These have been prepared in accordance with the Trust Deed and the Charities Act 2011.

SETTLOR

The settlor of the charity was Mrs Sue Hammerson CBE

OBJECTS

The object of the charity continues to be to apply capital and income to such charitable purposes as the Trustees think fit. However, the Trustees have the power to accumulate income as part of the Trust Fund during the first twenty-one years from the date of the Deed.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. All registered charities which meet the Trust's objectives are eligible to apply. The public benefit is delivered by the charities which receive grants from the Trust.

INVESTMENT POWERS

The Trustees have unrestricted powers of investment.

ACTIVITIES AND FINANCIAL POSITION

The level of income and expenditure and year end financial position were as expected by the Trustees.

The net assets of the charity as at 5th April 2024 amounted to £832.

RESERVE POLICY

The charity does not hold any significant reserves.

RISK MANAGEMENT

The trustees have examined the major risks which the charity faces and confirm that systems have been established to enable regular reports to be produced to them to lessen such risks.

CONNECTED CHARITIES

The trust shares some common trustees with the Sue Hammerson Foundation and the Sue Hammerson Trust G. The principal address for these charities is as stated below.

TRUSTEES

The charity Trustees are as follows:

Mrs Patricia A. Beecham
James A Trafford
D. Rory Hammerson
Arabella Z Parr

REGISTERED ADDRESS

Registered Office: Acre House, 11-15 William Road, London NW1 3ER

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 5th APRIL 2023

ACCOUNTANTS AND SECRETARIES

H W Fisher Professional Services Ltd Acre House,
11-15 William Road,
London, NW1 3ER.

AUDITORS

Fletcher & Partners: Crown Chambers,
Bridge Street,
Salisbury,
Wiltshire, SP1 2LZ

SOLICITORS

Forsters LLP 22 Baker Street
London
W1U 3BW

Signed:	Mrs Patricia A. Beecham	<i>Patricia A. Beecham</i>	Trustee
	James A Trafford	<i>James Trafford</i>	Trustee
	D. Rory Hammerson	<i>[Signature]</i>	Trustee
	Arabella Z Parr	<i>Arabella Parr</i>	Trustee

Dated: 22 May 2025

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England & Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

**Acre House
11-15 William Road
London
NW1 3ER**

Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
Wiltshire SP1 2LZ

Dear Sirs

**THE SUE AND LEW HAMMERSON CHARITABLE TRUST
LETTER OF REPRESENTATION – YEAR ENDED 5 APRIL 2024**

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your audit of the charity's financial statements for the year ended 5 April 2024.

1. General

We acknowledge as trustees our responsibilities under the Charities Act 2011 for the preparation of financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of trustees' meetings have been made available to you.

2. Fraud

We also acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that fraud may cause a material misstatement in the accounts and we confirm that we are not aware of, and have no suspicions of, any fraud or any allegations of fraud, by management or others, affecting the Charity.

3. Going concern

We believe that it is appropriate for the charity's financial statements to have been prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements. In our opinion the charity will continue in existence as a going concern for at least 15 months from the date hereof.

4. Law and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements, or the charity's Trust Deed, which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

5. Transactions with related parties

During the year ended 5 April 2024 the Trust entered into no material transactions in which any other related party had an interest, with the exception of the donation from the Sue Hammerson Foundation, which is correctly disclosed in the accounts. The disclosures in the accounts relating to the control of the Trust are correct and complete.

We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control, or significantly influences the charity or vice versa and as a result will include trustees, close family and other business interests of the previous.

6. Post-balance sheet events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

7. Plans or intentions

We confirm that we have no plans or intentions that may materially alter the carrying value or classification of assets or liabilities reflected in the financial statements.

8. Contingent liability

We are currently not aware of any legal actions concerning the Charity.

Yours faithfully

02 May 2025

.....
Mrs P A Beecham

22 May 2025

.....
J A Trafford

20 May 2025

.....
D R Hammerson

20 May 2025

.....
A Z Parr

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5th APRIL 2024

	Notes	2024			2023		
		Capital £	Income £	Total £	Capital £	Income £	Total £
INCOME AND ENDOWMENT							
Donation Received		74,510	-	74,510	1,503	-	1,503
TOTAL INCOME		74,510	-	74,510	1,503	-	1,503
EXPENDITURE							
Legal and professional fees		74,510		74,510	1,503	-	1,503
TOTAL EXPENDITURE		(74,510)	-	(74,510)	(1,503)	-	(1,503)
NET MOVEMENT IN FUNDS		0	-	0	-	-	-
BALANCE BROUGHT FORWARD AT 6th APRIL 2023		36	796	832	36	796	832
BALANCE CARRIED FORWARD AT 5th APRIL 2024		36	796	832	36	796	832

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

BALANCE SHEET

AS AT 5th APRIL 2024

	Notes	2024	2023
		£	£
INVESTMENTS			
Freehold Reversionary Interest	2a	1	1
CURRENT ASSETS			
Debtors	4	24,071	831
CURRENT LIABILITIES			
Creditors	5	23,240	-
		<hr/>	<hr/>
NET CURRENT ASSETS		831	831
		<hr/>	<hr/>
		832	832
		<hr/>	<hr/>
Represented by:			
FUNDS			
Capital	6	36	36
Income	6	796	796
		<hr/>	<hr/>
		832	832
		<hr/>	<hr/>

Signed: Patricia A. Beecham	Trustee
James A Trafford	Trustee
D. Rory Hammerson	Trustee
Arabella Z Parr	Trustee

Dated:

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5th APRIL 2024

1. ACCOUNTING POLICIES

a) Accounting Convention

The accounts 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 in the UK and Republic of Ireland (FRS102) (effective January 2015) and Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts..

b) Investment Income

Investment income is accounted for in the period in which the charity is entitled to receipt.

c) Expenditure

Expenditure is included on an accruals basis. Grants payable from income funds are recognized as expenditure in the period in which the donation is given.

Support costs have been allocated to charitable activities in recognition of the administrative costs of awarding grants. Governance costs relating to the costs of public accountability of the charity have also been allocated to charitable activities. The allocation of support and governance costs is analysed in note 3

d) Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

e) Fund Structure

Funds held by the charity are:

Capital funds - these are funds that can only be used for capital expenditure within the objects of the charity.

Income funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE SUE AND LEW HAMMERSON CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5th APRIL 2024

2 INVESTMENTS

- a) The Trust holds the Freehold Reversionary Interest of the land at The Bishops Avenue, Finchley, London, N2, which is presently subject to a lease to the Lewis W. Hammerson Memorial Home. The interest is included in the balance sheet at a nominal value of £1.

3 TRUSTEES

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

4 DEBTORS

	2024 £	2023 £
Sue Hammerson Foundation	24,071	831

5 CREDITORS

	2024 £	2023 £
Accruals	23,240	-

5 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Capital £	Income £	Total £
Fund balances at 5 April 2024 are represented by:			
Investments	1	-	1
Net current assets	35	796	831
	36	796	832

6 RELATED PARTY TRANSACTIONS

During the year, donations of £24,071 (2023: £1,503) were received from the Sue Hammerson Foundation. The charities share some common trustees.



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Parties involved with this document

Document processed	Party + Fingerprint
Fri, 2nd May 2025 16:42:50 BST	Patricia Beecham - Signer (309d05e86939cdce501be6a55a301263)
Tue, 20th May 2025 11:58:10 BST	Rory Hammerson - Signer (495ab944b5db4081e903e153d712775d)
Tue, 20th May 2025 23:41:13 BST	Arabella Parr - Signer (200228c0e6d7c356d367e84a5c4119f7)
Thu, 22nd May 2025 12:42:02 BST	James Trafford - Signer (e679f32afed69c72d069e6cf28b61006)

Audit history log

Date	Action
Thu, 1st May 2025 15:16:00 BST	Envelope generated by Liz Doherty (185.105.75.178)
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Thu, 1st May 2025 15:20:22 BST	Sent the envelope to Patricia Beecham (patriciabeecham@nashhouse.net) for signing (185.105.75.178)
Thu, 1st May 2025 15:20:23 BST	Document emailed to patriciabeecham@nashhouse.net (35.178.2.98)
Thu, 1st May 2025 21:43:25 BST	Patricia Beecham opened the document email. (140.248.40.25)
Fri, 2nd May 2025 16:41:09 BST	Patricia Beecham opened the document email. (146.75.174.12)
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Fri, 2nd May 2025 16:42:50 BST	Patricia Beecham signed the envelope (109.157.4.79)
Fri, 2nd May 2025 16:42:50 BST	Sent the envelope to Rory Hammerson (hrory63@gmail.com) for signing (109.157.4.79)
Fri, 2nd May 2025 16:42:50 BST	Document emailed to hrory63@gmail.com (13.41.241.82)
Fri, 2nd May 2025 18:31:06 BST	Rory Hammerson opened the document email. (104.28.86.105)
Sat, 3rd May 2025 9:51:38 BST	Rory Hammerson opened the document email. (104.28.40.142)
Mon, 12th May 2025 13:07:44 BST	Rory Hammerson opened the document email. (172.226.134.12)
Tue, 20th May 2025 10:07:00 BST	Sent Rory Hammerson a reminder to sign the document. (185.105.75.177)
Tue, 20th May 2025 10:07:00 BST	Document emailed to hrory63@gmail.com (13.40.142.14)
Tue, 20th May 2025 10:29:47 BST	Rory Hammerson opened the document email. (104.28.40.145)
Tue, 20th May 2025 11:57:46 BST	Rory Hammerson viewed the envelope (104.28.89.57)

Tue, 20th May 2025 11:58:10 BST	Rory Hammerson signed the envelope (104.28.89.57)
Tue, 20th May 2025 11:58:11 BST	Sent the envelope to Arabella Parr (arabellaparr@hotmail.co.uk) for signing (104.28.89.57)
Tue, 20th May 2025 11:58:11 BST	Document emailed to arabellaparr@hotmail.co.uk (35.179.166.205)
Tue, 20th May 2025 23:40:57 BST	Arabella Parr opened the document email. (104.28.94.3)
Tue, 20th May 2025 23:41:01 BST	Arabella Parr viewed the envelope (104.28.94.2)
Tue, 20th May 2025 23:41:13 BST	Arabella Parr signed the envelope (104.28.94.2)
Tue, 20th May 2025 23:41:13 BST	Sent the envelope to James Trafford (James.Trafford@crsblaw.com) for signing (104.28.94.2)
Tue, 20th May 2025 23:41:13 BST	Document emailed to James.Trafford@crsblaw.com (18.170.71.29)
Thu, 22nd May 2025 12:40:57 BST	James Trafford viewed the envelope (208.127.55.191)
Thu, 22nd May 2025 12:42:02 BST	James Trafford signed the envelope (208.127.55.191)
Thu, 22nd May 2025 12:42:02 BST	This envelope has been signed by all parties (208.127.55.191)