

# FLEMING-DUN TRUST

England & Wales · Charity number 1070773

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1998-07-30

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

## Contact

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**Address** Mill Hill Missionaries  
Po Box 3608  
Maidenhead  
SL6 7UX

**Phone** 01628777211

**Email** [accounts@millhillmissionaries.com](mailto:accounts@millhillmissionaries.com)

**Website** [www.millhillmissionaries.com](http://www.millhillmissionaries.com)

## Activities

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**Objects:** TO PAY THE NET ANNUAL INCOME ARISING THEREFROM TO THE RECTOR FOR THE TIME BEING OF ST. JOSEPH'S COLLEGE CONDUCTED BY THE ORDER OF MILL HILL FATHERS AT MILL HILL, LONDON TO BE APPLIED BY HIM FOR THE RELIEF OF HUNGER AMONG THE CHILDREN IN THE MISSION FIELDS CONDUCTED BY THE SAID ORDER IN INDIA, CHINA, AND OTHER ASIAN COUNTRIES.

**Activities:** The principal objectives of the trust are: The relief of hunger among the children in the mission fields conducted by St Joseph's Society for Foreign Missions in India, China and other Asian countries.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

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- **Area of benefit:** INDIA, CHINA, AND OTHER ASIAN COUNTRIES.
- India
- Throughout England And Wales

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £0      | £45,559     | -      | -         |
| 2023-12-31 | £34,516 | £48,380     | -      | -         |
| 2022-12-31 | £34,737 | £46,660     | -      | -         |
| 2021-12-31 | £27,347 | £59,265     | -      | -         |
| 2020-12-31 | £30,745 | £15,608     | -      | -         |

## Trustees

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| Name   | Role | Appointed  |
|--|------|------------|
| Charity for ST JOSEPH'S Missionary SOCIETY<br>(Generalate) |      | 2013-10-26 |

**FLEMING-DUN TRUST**

England & Wales - Charity number 1070773

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# Accounts

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Charity registration number 1070773

**FLEMING - DUN TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# FLEMING - DUN TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Rev M Corcoran MHM<br>Rev J Lindero MHM<br>Rev G Hastie MHM<br>Rev BA Luna MHM<br>Rev PA Amek MHM  |
| <b>Charity number</b>       | 1070773  |
| <b>Principal address</b>    | Po Box 3608<br>St Joseph's Parish Centre<br>Cookham Road<br>Maidenhead<br>SL6 7EG  |
| <b>Independent examiner</b> | Robson Laidler Accountants Limited<br>Fernwood House<br>Fernwood Road<br>Jesmond<br>Newcastle upon Tyne<br>Tyne and Wear<br>England<br>NE2 1TJ |

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# FLEMING - DUN TRUST

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# FLEMING - DUN TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

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).

#### **Introduction**

Under the terms of a will proved in the High Court of New Zealand, Dunedin Registry on the 27th May 1975 and a will proved in the High Court of New Zealand, Dunedin Registry on 4th June 1986 a Trust was formed. The income from the funds held on the Trust were paid over to the Rector of St Joseph's College, Mill Hill to be applied by him in accordance with the aims and objectives of the Trust.

In order to regularise the position in the United Kingdom a separate charity was registered on 30th July 1998 (No. 1070773) in which the funds coming from the Trust in New Zealand could be accounted for. The investments and funds held on the Trust in New Zealand are not reflected in these accounts.

#### **Objectives and activities**

The principal objective of the Trust is the relief of hunger among the children in the Mission field conducted by St Joseph's Society for the Foreign Missions in India, China and other Asian Countries.

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

#### **Achievements and performance**

##### **Financial review**

Total income for the year was £34,516 (2022: £34,737). Total costs for the year were £48,380 (2022: £46,660). At the year end the Trust had closing reserves of £46,714 (2022: £60,578) all of which were classed as unrestricted.

The Trustees consider that the present level of funding remains adequate to support the continuation of the charity's operations. The Trustees have the power to create reserves to provide income to fulfil the objects of the trust. The surplus for the year will provide funds for future years.

#### **Plans for future periods**

The charity will continue to give grants to deserving applicants.

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

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

Rev M Corcoran MHM

Rev J Lindero MHM

Rev G Hastie MHM

Rev BA Luna MHM

Rev PA Amek MHM

# FLEMING - DUN TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Organisational structure**

Under the terms of a deed of appointment dated 10 December 1998, Saint Josephs Society for Foreign Missions Mill Hill Incorporated was appointed as sole Trustee of the charity. From 8 March 2012 the company changed its name to the Charity for St Joseph's Society (Generalate) and was registered as a charity on 17 September 2012. The trustees of this company are appointed by the Superior General who is the Chairman of the Board of Trustees.

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



Rev M Corcoran MHM

**Trustee**

Date: 06/08/24

# FLEMING - DUN TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLEMING - DUN TRUST

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I report to the trustees on my examination of the financial statements of Fleming - Dun Trust (the charity) for the year ended 31 December 2023.

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

As the trustees of the charity 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 charity'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 charity 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.



Nicholas Cunningham FCCA  
Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 19-8-2024

# FLEMING - DUN TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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|  | Notes | Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                          |       |                                    |                                    |
| Donations and legacies                       | 2     | 34,516                             | 34,737                             |
| <b>Total income</b>                          |       | 34,516                             | 34,737                             |
| <b>Expenditure on:</b>                       |       |                                    |                                    |
| Charitable activities                        | 3     | 48,380                             | 46,660                             |
| <b>Total expenditure</b>                     |       | 48,380                             | 46,660                             |
| <b>Net expenditure and movement in funds</b> |       | (13,864)                           | (11,923)                           |
| <b>Reconciliation of funds:</b>              |       |                                    |                                    |
| Fund balances at 1 January 2023              |       | 60,578                             | 72,501                             |
| <b>Fund balances at 31 December 2023</b>     |       | 46,714                             | 60,578                             |

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# FLEMING - DUN TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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|   | Notes | 2023<br>£ | £      | 2022<br>£ | £      |
|---|-------|-----------|--------|-----------|--------|
| <b>Current assets</b>                                 |       |           |        |           |        |
| Cash at bank and in hand                              |       | 57,804    |        | 71,038    |        |
| <b>Creditors: amounts falling due within one year</b> | 9     | (11,090)  |        | (10,460)  |        |
| <b>Net current assets</b>                             |       |           | 46,714 |           | 60,578 |
| <b>Net assets excluding pension liability</b>         |       |           | 46,714 |           | 60,578 |
|   |       |           | =====  |           | =====  |
| <b>The funds of the charity</b>                       |       |           |        |           |        |
| Unrestricted funds                                    |       |           | 46,714 |           | 60,578 |
|   |       |           | 46,714 |           | 60,578 |
|   |       |           | =====  |           | =====  |

The financial statements were approved by the trustees on 06/08/24



Rev M Corcoran MHM  
Trustee

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

These financial statements are prepared in sterling (£).

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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

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.

#### 1.5 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.

#### 1.6 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.

#### 1.7 Taxation

The charity is exempt from tax on its charitable activities.

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### 1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 1.9 Short term debtors/creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in the Statement of Financial Activities.

### 2 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 34,516                             | 33,677                             |
| Legacies receivable | -                                  | 1,060                              |
|                     | <u>34,516</u>                      | <u>34,737</u>                      |

### 3 Expenditure on charitable activities

|   | Charitable<br>activities<br>2023<br>£ | Charitable<br>activities<br>2022<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Grant funding of activities (see note 4)                  | 47,750                                | 46,000                                |
| <b>Share of support and governance costs (see note 5)</b> |                                       |                                       |
| Support   | 630                                   | 660                                   |
|   | <u>48,380</u>                         | <u>46,660</u>                         |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>48,380</u>                         | <u>46,660</u>                         |

### 4 Grants payable

|                         | Charitable<br>activities<br>2023<br>£ | Charitable<br>activities<br>2022<br>£ |
|-------------------------|---------------------------------------|---------------------------------------|
| Grants to institutions: |                                       |                                       |
| Mission support         | <u>47,750</u>                         | <u>46,000</u>                         |

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Grants payable (Continued)

### 5 Support costs allocated to activities

|  | 2023 | 2022 |
|--|------|------|
|  | £    | £    |

|  |            |            |
|--|------------|------------|
|  | 630        | 660        |
|  | <u>630</u> | <u>660</u> |

**Analysed between:**

Charitable activities

|  |            |            |
|--|------------|------------|
|  | 630        | 660        |
|  | <u>630</u> | <u>660</u> |

### 6 Net movement in funds

|  | 2023 | 2022 |
|--|------|------|
|  | £    | £    |

The net movement in funds is stated after charging/(crediting):

|  |                 |                 |
|--|-----------------|-----------------|
|  | <u>        </u> | <u>        </u> |
|--|-----------------|-----------------|

### 7 Trustees

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

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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

|  | 2023 | 2022 |
|--|------|------|
|  | £    | £    |

Other creditors

|  |        |       |
|--|--------|-------|
|  | 10,520 | 9,860 |
|--|--------|-------|

Accruals and deferred income

|  |            |            |
|--|------------|------------|
|  | 570        | 600        |
|  | <u>570</u> | <u>600</u> |

|  |               |               |
|--|---------------|---------------|
|  | <u>11,090</u> | <u>10,460</u> |
|--|---------------|---------------|

### 10 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 1 January<br>2023 | Incoming<br>resources | Resources<br>expended | At 31<br>December<br>2023 |
|---------------|----------------------|-----------------------|-----------------------|---------------------------|
|               | £                    | £                     | £                     | £                         |
| General funds | 60,578               | 34,516                | (48,380)              | 46,714                    |
|               | <u>60,578</u>        | <u>34,516</u>         | <u>(48,380)</u>       | <u>46,714</u>             |

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 10 Unrestricted funds

(Continued)

| Previous year: | At 1 January<br>2022 | Incoming<br>resources | Resources<br>expended | At 31<br>December<br>2022 |
|----------------|----------------------|-----------------------|-----------------------|---------------------------|
|                | £                    | £                     | £                     | £                         |
| General funds  | 72,501               | 34,737                | (46,660)              | 60,578                    |

### 11 Related party transactions

Included in creditors is an amount of £10,520 (2022: £9,860) owed to Charity for St Joseph's Missionary Society (Generalate), a charity with common trustees.

**FLEMING-DUN TRUST**

England & Wales - Charity number 1070773

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# Accounts

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Charity registration number 1070773

**FLEMING - DUN TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# FLEMING - DUN TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |  |
|-----------------------------|--|--|
| <b>Trustees</b>             | Rev M Corcoran MHM<br>Rev J Lindero MHM<br>Rev G Hastie MHM<br>Rev BA Luna MHM<br>Rev PA Amek MHM  | (Appointed 7 July 2022)<br>(Appointed 7 July 2022) |
| <b>Charity number</b>       | 1070773  |  |
| <b>Principal address</b>    | Po Box 3608<br>St Joseph's Parish Centre<br>Cookham Road<br>Maidenhead<br>SL6 7EG  |  |
| <b>Independent examiner</b> | Robson Laidler Accountants Limited<br>Fernwood House<br>Fernwood Road<br>Jesmond<br>Newcastle Upon Tyne<br>Tyne and Wear<br>England<br>NE2 1TJ |  |

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# FLEMING - DUN TRUST

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# FLEMING - DUN TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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).

#### Introduction

Under the terms of a will proved in the High Court of New Zealand, Dunedin Registry on the 27th May 1975 and a will proved in the High Court of New Zealand, Dunedin Registry on 4th June 1986 a Trust was formed. The income from the funds held on the Trust were paid over to the Rector of St Joseph's College, Mill Hill to be applied by him in accordance with the aims and objectives of the Trust.

In order to regularise the position in the United Kingdom a separate charity was registered on 30th July 1998 (No. 1070773) in which the funds coming from the Trust in New Zealand could be accounted for. The investments and funds held on the Trust in New Zealand are not reflected in these accounts.

#### Objectives and activities

The principal objective of the Trust is the relief of hunger among the children in the Mission field conducted by St Joseph's Society for the Foreign Missions in India, China and other Asian Countries.

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

#### Achievements and performance

##### Financial review

Total income for the year was £34,737 (2021: £27,347). Total costs for the year were £46,460 (2021: £59,265). At the year end the Trust had closing reserves of £60,578 (2021: £72,501) all of which were classed as unrestricted.

The Trustees consider that the present level of funding remains adequate to support the continuation of the charity's operations. The Trustees have the power to create reserves to provide income to fulfil the objects of the trust. The surplus for the year will provide funds for future years.

#### Plans for future periods

The charity will continue to give grants to deserving applicants.

#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

Rev M Corcoran MHM

Rev J Lindero MHM

Rev A Mukulu MHM

(Resigned 7 July 2022)

Rev G Hastie MHM

Rev BA Luna MHM

(Appointed 7 July 2022)

Rev PA Amek MHM

(Appointed 7 July 2022)

# FLEMING - DUN TRUST

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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### **Organisational structure**

Under the terms of a deed of appointment dated 10 December 1998, Saint Josephs Society for Foreign Missions Mill Hill Incorporated was appointed as sole Trustee of the charity. From 8 March 2012 the company changed its name to the Charity for St Joseph's Society (Generalate) and was registered as a charity on 17 September 2012. The trustees of this company are appointed by the Superior General who is the Chairman of the Board of Trustees.

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

Rev M Corcoran MHM

**Trustee**

4 July 2023

# FLEMING - DUN TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF FLEMING - DUN TRUST

---

I report to the trustees on my examination of the financial statements of Fleming - Dun Trust (the charity) for the year ended 31 December 2022.

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

As the trustees of the charity 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 charity'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 charity 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.

#### **Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 7 July 2023

# FLEMING - DUN TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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|  |       | Unrestricted funds | Unrestricted funds |
|--|-------|--------------------|--------------------|
|  |       | 2022               | 2021               |
|  | Notes | £                  | £                  |
| <b><u>Income from:</u></b>                                     |       |                    |                    |
| Donations and legacies   | 2     | 34,737             | 27,347             |
|  |       | <hr/>              | <hr/>              |
| <b><u>Expenditure on:</u></b>                                  |       |                    |                    |
| Charitable activities  | 3     | 46,660             | 59,265             |
|  |       | <hr/>              | <hr/>              |
| <b>Net expenditure for the year/<br/>Net movement in funds</b> |       | (11,923)           | (31,918)           |
| Fund balances at 1 January 2022                                |       | 72,501             | 104,419            |
|  |       | <hr/>              | <hr/>              |
| <b>Fund balances at 31 December 2022</b>                       |       | 60,578             | 72,501             |
|  |       | <hr/> <hr/>        | <hr/> <hr/>        |

# FLEMING - DUN TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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|   | Notes | 2022<br>£       | £             | 2021<br>£      | £             |
|---|-------|-----------------|---------------|----------------|---------------|
| <b>Current assets</b>                                 |       |                 |               |                |               |
| Cash at bank and in hand                              |       | 71,038          |               | 82,301         |               |
| <b>Creditors: amounts falling due within one year</b> | 8     | <u>(10,460)</u> |               | <u>(9,800)</u> |               |
| Net current assets                                    |       |                 | <u>60,578</u> |                | <u>72,501</u> |
| <b>Income funds</b>                                   |       |                 |               |                |               |
| Unrestricted funds                                    |       |                 | <u>60,578</u> |                | <u>72,501</u> |
|   |       |                 | <u>60,578</u> |                | <u>72,501</u> |

The financial statements were approved by the Trustees on 4 July 2023

Rev M Corcoran MHM  
Trustee

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

These financial statements are prepared in sterling (£).

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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

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.

##### 1.5 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.

##### 1.6 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.

##### 1.7 Taxation

The charity is exempt from tax on its charitable activities.

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 1.9 Short term debtors/creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in the Statement of Financial Activities.

### 2 Donations and legacies

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2022               | 2021               |
|                     | £                  | £                  |
| Donations and gifts | 33,677             | 27,347             |
| Legacies receivable | 1,060              | -                  |
|                     | <u>34,737</u>      | <u>27,347</u>      |

### 3 Charitable activities

|  | Charitable activities | Charitable activities |
|--|-----------------------|-----------------------|
|  | 2022                  | 2021                  |
|  | £                     | £                     |
| Grant funding of activities (see note 4) | 46,000                | 58,665                |
| Share of support costs (see note 5)      | 660                   | 600                   |
|  | <u>46,660</u>         | <u>59,265</u>         |

### 4 Grants payable

|                         | Charitable activities | Charitable activities |
|-------------------------|-----------------------|-----------------------|
|                         | 2022                  | 2021                  |
|                         | £                     | £                     |
| Grants to institutions: |                       |                       |
| Mission support         | 46,000                | 58,665                |
|                         | <u>46,000</u>         | <u>58,665</u>         |

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Support costs

|  | Support costs | Governance costs | 2022       | Support costs | Governance costs | 2021       |
|--|---------------|------------------|------------|---------------|------------------|------------|
|  | £             | £                | £          | £             | £                | £          |
| Independent examination fees           | 660           | -                | 660        | 600           | -                | 600        |
|  | <u>660</u>    | <u>-</u>         | <u>660</u> | <u>600</u>    | <u>-</u>         | <u>600</u> |
| Analysed between Charitable activities | <u>660</u>    | <u>-</u>         | <u>660</u> | <u>600</u>    | <u>-</u>         | <u>600</u> |

### 6 Trustees

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

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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

|                              | 2022          | 2021         |
|------------------------------|---------------|--------------|
|                              | £             | £            |
| Other creditors              | 9,860         | 9,200        |
| Accruals and deferred income | 600           | 600          |
|                              | <u>10,460</u> | <u>9,800</u> |

### 9 Related party transactions

Included in creditors is an amount of £9,860 (2021: £9,200) owed to Charity for St Joseph's Missionary Society (Generalate), a charity with common trustees.

**FLEMING-DUN TRUST**

England & Wales - Charity number 1070773

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# Accounts

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Charity Registration No. 1070773

**FLEMING - DUN TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# FLEMING - DUN TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Rev J Boerkamp MHM  
Rev M Corcoran MHM  
Rev J Lindero MHM  
Rev D McGillicuddy MHM  
Rev A Mukulu MHM  
Rev G Hastie MHM

**Charity number**

1070773

**Principal address**

Po Box 3608  
St Joseph's Parish Centre  
Cookham Road  
Maidenhead  
SL6 7EG

**Independent examiner**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

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# ING - DUN TRUST

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# FLEMING - DUN TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

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).

#### Introduction

Under the terms of a will proved in the High Court of New Zealand, Dunedin Registry on the 27th May 1975 and a will proved in the High Court of New Zealand, Dunedin Registry on 4th June 1986 a Trust was formed. The income from the funds held on the Trust were paid over to the Rector of St Joseph's College, Mill Hill to be applied by him in accordance with the aims and objectives of the Trust.

In order to regularise the position in the United Kingdom a separate charity was registered on 30th July 1998 (No. 1070773) in which the funds coming from the Trust in New Zealand could be accounted for. The investments and funds held on the Trust in New Zealand are not reflected in these accounts.

#### Objectives and activities

The principal objective of the Trust is the relief of hunger among the children in the Mission field conducted by St Joseph's Society for the Foreign Missions in India, China and other Asian Countries.

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

#### Achievements and performance

##### Financial review

Total income for the year was £27,343 (2020: £30,745). Total costs for the year were £59,265 (2020: £15,608). At the year end the Trust had closing reserves of £72,501 (2020: £104,419) all of which were classed as unrestricted.

The Trustees consider that the present level of funding remains adequate to support the continuation of the charity's operations. The Trustees have the power to create reserves to provide income to fulfil the objects of the trust. The surplus for the year will provide funds for future years.

#### Plans for future periods

The charity will continue to give grants to deserving applicants.

#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

Rev J Boerkamp MHM  
Rev M Corcoran MHM  
Rev J Lindero MHM  
Rev D McGillicuddy MHM  
Rev A Mukulu MHM  
Rev G Hastie MHM

# FLEMING - DUN TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Organisational structure**

Under the terms of a deed of appointment dated 10 December 1998, Saint Josephs Society for Foreign Missions Mill Hill Incorporated was appointed as sole Trustee of the charity. From 8 March 2012 the company changed its name to the Charity for St Joseph's Society (Generalate) and was registered as a charity on 17 September 2012. The trustees of this company are appointed by the Superior General who is the Chairman of the Board of Trustees.

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



Rev M Corcoran MHM

Trustee

Date: 4/7/2022

# FLEMING - DUN TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLEMING - DUN TRUST

---

I report to the trustees on my examination of the financial statements of Fleming - Dun Trust (the charity) for the year ended 31 December 2021.

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

As the trustees of the charity 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 charity'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 charity 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.

*Robson Laidler Accountants Limited*

**Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 6-7-2022.....

# FLEMING - DUN TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

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|   |   | Unrestricted funds<br>2021<br>£ | Unrestricted funds<br>2020<br>£ |
|---|---|---------------------------------|---------------------------------|
| <b><u>Income from:</u></b>  |   |                                 |                                 |
| Donations and legacies  | 2 | 27,347                          | 30,745                          |
| <b><u>Expenditure on:</u></b>   |   |                                 |                                 |
| Charitable activities   | 3 | 59,265                          | 15,608                          |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |   | (31,918)                        | 15,137                          |
| Fund balances at 1 January 2021   |   | 104,419                         | 89,282                          |
| <b>Fund balances at 31 December 2021</b>                                |   | 72,501                          | 104,419                         |

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# FLEMING - DUN TRUST

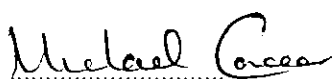
## BALANCE SHEET

AS AT 31 DECEMBER 2021

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|   | Notes | 2021<br>£      | £             | 2020<br>£      | £              |
|---|-------|----------------|---------------|----------------|----------------|
| <b>Current assets</b>                                 |       |                |               |                |                |
| Cash at bank and in hand                              |       | 82,301         |               | 105,619        |                |
| <b>Creditors: amounts falling due within one year</b> |       |                |               |                |                |
|   | 7     | <u>(9,800)</u> |               | <u>(1,200)</u> |                |
| Net current assets                                    |       |                | <u>72,501</u> |                | <u>104,419</u> |
| <b>Income funds</b>                                   |       |                |               |                |                |
| Unrestricted funds                                    |       |                | <u>72,501</u> |                | <u>104,419</u> |
|   |       |                | <u>72,501</u> |                | <u>104,419</u> |

The financial statements were approved by the Trustees on 4/7/2022



Rev M Corcoran MHM  
Trustee

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

These financial statements are prepared in sterling (£).

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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

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.

#### 1.5 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.

#### 1.6 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.

#### 1.7 Taxation

The charity is exempt from tax on its charitable activities.

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 1.9 Short term debtors/creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in the Statement of Financial Activities.

### 2 Donations and legacies

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021                  | 2020                  |
|                     | £                     | £                     |
| Donations and gifts | 27,347                | 30,745                |

### 3 Charitable activities

|  | Charitable<br>activities<br>2021 | Charitable<br>activities<br>2020 |
|--|----------------------------------|----------------------------------|
|  | £                                | £                                |
| Grant funding of activities (see note 4) | 58,665                           | 15,008                           |
| Share of support costs (see note 5)      | 600                              | 600                              |
|  | <u>59,265</u>                    | <u>15,608</u>                    |

### 4 Grants payable

|                                    | Charitable<br>activities<br>2021 | Charitable<br>activities<br>2020 |
|------------------------------------|----------------------------------|----------------------------------|
|                                    | £                                | £                                |
| Grants to institutions (5 grants): |                                  |                                  |
| Mission support                    | 58,665                           | 15,008                           |
|                                    | <u>58,665</u>                    | <u>15,008</u>                    |

# FLEMING - DUN TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Support costs

|  | Support costs | Governance costs | 2021       | Support costs | Governance costs | 2020       |
|--|---------------|------------------|------------|---------------|------------------|------------|
|  | £             | £                | £          | £             | £                | £          |
| Independent examination fees           | 600           | -                | 600        | 600           | -                | 600        |
|  | <u>600</u>    | <u>-</u>         | <u>600</u> | <u>600</u>    | <u>-</u>         | <u>600</u> |
| Analysed between Charitable activities | 600           | -                | 600        | 600           | -                | 600        |
|  | <u>600</u>    | <u>-</u>         | <u>600</u> | <u>600</u>    | <u>-</u>         | <u>600</u> |

### 6 Trustees

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

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

|                              | 2021         | 2020         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Other creditors              | 9,200        | 600          |
| Accruals and deferred income | 600          | 600          |
|                              | <u>9,800</u> | <u>1,200</u> |

### 8 Related party transactions

Included in creditors is an amount of £9,200 (2020: £600) owed to Charity for St Joseph's Missionary Society (Generalate), a charity with common trustees.



**FLEMING-DUN TRUST**

England & Wales - Charity number 1070773

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
FLEMING - DUN TRUST**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

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FOR THE YEAR ENDED 31 DECEMBER 2020

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**FLEMING - DUN TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                      |  |
|--------------------------------------|--|
| <b>TRUSTEES</b>                      | Brother J Boerkamp<br>Rev M G Corcoran<br>Rev J A Lindero<br>Rev D Mcgillicuddy<br>Rev A Mukulu<br>Rev G P Hastie  |
| <b>PRINCIPAL ADDRESS</b>             | Po Box 3608<br>St Joseph's Parish Centre<br>Cookham Road<br>Maidenhead<br>SL6 7EG                                  |
| <b>REGISTERED CHARITY<br/>NUMBER</b> | 1070773  |
| <b>INDEPENDENT EXAMINER</b>          | Robson Laidler Accountants Limited<br>Fernwood House<br>Fernwood Road<br>Jesmond<br>Newcastle upon Tyne<br>NE2 1TJ |
| <b>BANKERS</b>                       | Royal Bank of Scotland<br>PO Box 412<br>62-63 Threadneedle Street<br>London<br>EC2R 8LA                            |

## FLEMING - DUN TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

#### INTRODUCTION

Under the terms of a will proved in the High Court of New Zealand, Dunedin Registry on the 27th May 1975 and a will proved in the High Court of New Zealand, Dunedin Registry on 4th June 1986 a Trust was formed. The income from the funds held on the Trust were paid over to the Rector of St Joseph's College, Mill Hill to be applied by him in accordance with the aims and objectives of the Trust.

In order to regularise the position in the United Kingdom a separate charity was registered on 30th July 1998 (No. 1070773) in which the funds coming from the Trust in New Zealand could be accounted for. The investments and funds held on the Trust in New Zealand are not reflected in these accounts.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The principal objective of the Trust is the relief of hunger among the children in the Mission field conducted by St Joseph's Society for the Foreign Missions in India, China and other Asian Countries.

##### Public benefit

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

#### FINANCIAL REVIEW

##### Financial position

Total income for the year was £30,745 (2019: £38,449). Total costs for the year were £15,608 (2019: £16,100). At the year end the Trust had closing reserves of £104,419 (2019: £89,282) all of which were classed as unrestricted.

##### Reserves policy

The Trustees consider that the present level of funding remains adequate to support the continuation of the charity's operations. The Trustees have the power to create reserves to provide income to fulfil the objects of the trust. The surplus for the year will provide funds for future years.

#### FUTURE PLANS

The charity will continue to give grants to deserving applicants.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Organisational structure

Under the terms of a deed of appointment dated 10 December 1998, Saint Josephs Society for Foreign Missions Mill Hill Incorporated was appointed as sole Trustee of the charity. From 8 March 2012 the company changed its name to the Charity for St Joseph's Society (Generalate) and was registered as a charity on 17 September 2012. The trustees of this company are appointed by the Superior General who is the Chairman of the Board of Trustees.

Approved by order of the board of trustees on ..... 12/8/2021 ..... and signed on its behalf by:



Rev M G Corcoran - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FLEMING - DUN TRUST**

**Independent examiner's report to the trustees of Fleming - Dun Trust**

I report to the charity trustees on my examination of the accounts of Fleming - Dun Trust (the Trust) for the year ended 31 December 2020.

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.



Nicholas Cunningham  
Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

Date: 13-8-2021

FLEMING - DUN TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

|                                    | Notes | 2020<br>Unrestricted<br>fund<br>£ | 2019<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                   |                             |
| Donations and legacies             |       | 30,745                            | 38,449                      |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>       |       |                                   |                             |
| Grants paid                        |       | 15,008                            | 15,500                      |
| Administration and support         |       | 600                               | 600                         |
| <b>Total</b>                       |       | <u>15,608</u>                     | <u>16,100</u>               |
| <b>NET INCOME</b>                  |       | <u>15,137</u>                     | <u>22,349</u>               |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | 89,282                            | 66,933                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>104,419</u></u>             | <u><u>89,282</u></u>        |

The notes form part of these financial statements

FLEMING - DUN TRUST

BALANCE SHEET  
31 DECEMBER 2020

|  | Notes | 2020<br>Unrestricted<br>fund<br>£ | 2019<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Cash at bank                                     |       | 105,619                           | 89,882                      |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 4     | (1,200)                           | (600)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>104,419</u>                    | <u>89,282</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>104,419</u>                    | <u>89,282</u>               |
| <b>NET ASSETS</b>                                |       | <u>104,419</u>                    | <u>89,282</u>               |
| <b>FUNDS</b>                                     | 5     |                                   |                             |
| Unrestricted funds                               |       | <u>104,419</u>                    | <u>89,282</u>               |
| <b>TOTAL FUNDS</b>                               |       | <u>104,419</u>                    | <u>89,282</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 12/8/2021 and were signed on its behalf by:

  
M G Corcoran - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in Sterling (£).

The financial statements are rounded to the nearest £1.

**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 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Cash and cash equivalents**

Cash and cash equivalents comprises cash in hand and current balances with banks and other institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

**FLEMING - DUN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

All income and expenditure was unrestricted in the previous year and is therefore as shown in the comparative figures on the Statement of Financial Activities.

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 2020<br>£    | 2019<br>£  |
|-----------------|--------------|------------|
| Other creditors | <u>1,200</u> | <u>600</u> |

**5. MOVEMENT IN FUNDS**

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 89,282         | 15,137                           | 104,419             |
| <b>TOTAL FUNDS</b>        | <u>89,282</u>  | <u>15,137</u>                    | <u>104,419</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 30,745                     | (15,608)                   | 15,137                    |
| <b>TOTAL FUNDS</b>        | <u>30,745</u>              | <u>(15,608)</u>            | <u>15,137</u>             |

**Comparatives for movement in funds**

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.19<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 66,933         | 22,349                           | 89,282              |
| <b>TOTAL FUNDS</b>        | <u>66,933</u>  | <u>22,349</u>                    | <u>89,282</u>       |

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

5. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 38,449                     | (16,100)                   | 22,349                    |
| <b>TOTAL FUNDS</b>        | <u>38,449</u>              | <u>(16,100)</u>            | <u>22,349</u>             |

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.