

Charity registration number 1076610 (England and Wales)

LONDON SHOGYOJI TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LONDON SHOGYOJI TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

The Reverend Professor Taira Sato
The Venerable Chimyo Takehara
Professor Hideaki Nagase
Mr Izumi Ida
Dr Stephen Montgomery
Mrs Kaori Punwani
Mrs Etsuko Imamura Crellin
Mr Andrew Webb
Mrs Dilly Suzuma
Professor Nick Tyler
Professor Philip Treleaven
Professor Gillian Murphy
The Venerable Keimei Takehara
The Reverend Kenshin Ishii

Charity number (England and Wales)

1076610

Registered office

55 & 57 Carbery Avenue
London
W3 9AB

43 Carbery Avenue
London
W3 9AD

Independent examiner

Blinkhorns
27 Mortimer Street
London
W1T 3BL

LONDON SHOGYOJI TRUST

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LONDON SHOGYOJI TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Principle Activity

The charity's principal activity during the year was that of a Buddhist Temple for the advancement of the Shin Buddhist religion.

Review of Activities 1 April 2024 - 31 March 2025

This section of the report summarises some of the main activities of the Three Wheels Buddhist Temple during the reporting year. This summary includes how these activities furthered our charitable purpose for the advancement of the Shin Buddhist religion and were for the benefit of the public in accordance with the guidance from the Charity Commission on The Advancement of Religion for the Public Benefit.

During the period from 1 April 2024 to 31 March 2025 Three Wheels recorded 2771 individual visitors and 534 overnight stays of one or more nights. Once again, there was an increase compared to the previous year, reflecting the exceptionally busy calendar at Three Wheels Temple, which included a wide range of spiritual activities for all ages and ongoing international exchanges.

This was a year of great change for the Trust but also of significant consolidation for the future. In May 2024, Ven. Chimyo Takehara, Head Priest of Shogyoji Temple and Chairman of the Trust, and Rev. Kemmyo Taira Sato, Director of Three Wheels and Deputy Chairman, announced their retirement from their respective positions. They were immediately succeeded by Ven. Kemei Takehara and Rev. Kenshin Hiroshi Ishii.

Both successors have served Shogyoji and Three Wheels faithfully since their ordinations and bring with them a valuable blend of continuity and innovation, qualities essential for the temple's long-term growth. The Trustees were deeply grateful to learn that Ven. Chimyo Takehara and Rev. Sato will continue to serve as Trustees, so we will not be losing all their great knowledge, experience and support as we go on into the future guided by a new leadership.

The Trust also received the sad news of the passing of Mr. Reitaro Oga, a founding Trustee who devoted his life to Shogyoji Temple and played a vital role in supporting Three Wheels since its inception. His selfless service will always be remembered with deep respect and gratitude. Mrs. Etsuko Crellin also announced her retirement after many years of dedicated service. She was instrumental in establishing the 'Friends of Three Wheels' support group and organising the successful Garden Open Days. In recent years, the Trust has welcomed several new Trustees who can continue their work of guiding and supporting the growth of Three Wheels.

On 8th December 2024, Three Wheels commemorated the 30th anniversary of its founding and the community were delighted to welcome Ven. Keimei Takehara, the new head priest of Shogyoji together with a number of priests and lay people from Shogyoji.

Commemorative services and meetings were held on the morning and afternoon of the day with contributions from everyone who, together with Rev. Kemmyo Taira Sato, the late Mrs Hiroko Sato and the late Professor John White, worked so hard to establish Three Wheels and nurture the growth of its thriving community of followers. The day was a great success bringing together all generations of the community both from Japan and the UK.

Plans were announced for the installation of a monument at Brookwood Cemetery to the late Professor John White which will be unveiled by the Ambassador of Japan to the UK and Venerable Chimyo Takehara in May 2025. Extensive preparation work continued throughout the year, and the event itself will be reported on in the next report.

LONDON SHOGYOJI TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Under the leadership of the new Director, significant renovations were undertaken at Numbers 55 and 57 Carbery Avenue. These included structural repairs to external walls and roof tiles, installation of new windows and doors, and extensive painting. The Buddha Room was also refreshed with ceiling repairs and new paint. These improvements have brought a renewed sense of welcome and serenity to the temple, appreciated by all who visit.

Three Wheels was delighted to welcome two young priests from Shogyoji, Rev Goshin Takehara and Rev Yuichi Kuniyoshi. They will be continuing their spiritual training at Three Wheels for two years and supporting the very busy work of Rev Kenshin Ishii in maintaining Three Wheels full programme of spiritual activities.

Financial review

Income is received by way of visitor and general donations, as well as rent received from the trust's investment property. Total income earned for the year represented £115,517 (2024: £148,834). The majority of the charity's income continued to be from general donations, in line with previous years.

At the end of the year the charity had net assets of £345,735 (2024: £330,986). This represents a positive increase from 2024, due to the trusts cash balance significantly strengthening.

London Shogyoji Trust reserves policy is to hold designated reserves, in order to cover specific projects that are undertaken by the charity. These reserves are agreed with the Trustees and are discussed annually.

Structure, governance and management

London Shogyoji trust is registered with the Charity Commissioners (No 1076610), and was registered on the 16th July 1999. The charity's address is 55 Carbery Avenue, London, W3 9AB.

The governing document of the charity is a declaration of trust dated 6th November 1997 and deed of correction dated 14th June 2000.

The trustees report was approved by the Board of trustees.

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

The Reverend Professor Taira Sato

The Venerable Chimyo Takehara

Mr Reitaro Oga

(Resigned 26 October 2024)

Professor Hideaki Nagase

Mr Izumi Ida

Dr Stephen Montgomery

Mrs Kaori Punwani

Mrs Etsuko Imamura Crellin

Mr Andrew Webb

Mrs Dilly Suzuma

Professor Nick Tyler

Professor Philip Treleaven

Professor Gillian Murphy

The Venerable Keimei Takehara

The Reverend Kenshin Ishii

LONDON SHOGYOJI TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees report was approved by the Board of Trustees.

The Reverend Kenshin Ishii
Trustee

16 October 2025

LONDON SHOGYOJI TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LONDON SHOGYOJI TRUST

I report to the Trustees on my examination of the financial statements of London Shogyoji Trust (the Charity) for the year ended 31 March 2025.

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.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

N Budhan FCCA

Blinkhorns
27 Mortimer Street
London
W1T 3BL

16 October 2025

LONDON SHOGYOJI TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	94,390	1,500	95,890	129,995	1,575	131,570
Charitable activities	4	12,000	-	12,000	12,000	-	12,000
Investments	5	7,626	-	7,626	5,264	-	5,264
Total income		114,016	1,500	115,516	147,259	1,575	148,834
Expenditure on:							
Charitable activities	6	79,665	21,102	100,767	60,413	-	60,413
Total expenditure		79,665	21,102	100,767	60,413	-	60,413
Net income/(expenditure)		34,351	(19,602)	14,749	86,846	1,575	88,421
Transfers between funds		(1,256)	1,256	-	-	-	-
Net movement in funds		33,095	(18,346)	14,749	86,846	1,575	88,421
Reconciliation of funds:							
Fund balances at 1 April 2024		141,058	189,928	330,986	54,212	188,353	242,565
Fund balances at 31 March 2025		174,153	171,582	345,735	141,058	189,928	330,986

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

LONDON SHOGYOJI TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		216		287
Current assets					
Stocks	10	870		1,060	
Debtors	11	59		59	
Cash at bank and in hand		348,490		333,480	
		349,419		334,599	
Creditors: amounts falling due within one year	12	(3,900)		(3,900)	
Net current assets			345,519		330,699
Total assets less current liabilities			345,735		330,986
The funds of the Charity					
Restricted income funds	13	171,582		189,928	
Unrestricted funds	14	174,153		141,058	
		345,735		330,986	

The financial statements were approved by the Trustees on 16 October 2025

The Reverend Kenshin Ishii
Trustee

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

London Shogyoji Trust is a charity governed by a Declaration of Trust dated 6th November 1977. The registered office is 55,57 Carbery Avenue, London, W3 9AB and 43 Carbery Avenue, London, W3 9AD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". 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 not to prepare a statement of cash flows.

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

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

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

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	54,587	1,500	56,087	40,573	1,575	42,148
Legacies	30,000	-	30,000	80,000	-	80,000
Shogyoji temple	9,803	-	9,803	9,422	-	9,422
	<u>94,390</u>	<u>1,500</u>	<u>95,890</u>	<u>129,995</u>	<u>1,575</u>	<u>131,570</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable rental income	<u>12,000</u>	<u>12,000</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>7,626</u>	<u>5,264</u>

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Depreciation and impairment	72	134
Wages and salaries	22,025	21,237
Food	6,773	3,300
Utilities	6,329	5,393
Council tax	5,683	5,369
Religious activities	15,735	3,944
Social expenses	514	920
Alarms and house insurance	4,046	3,598
General maintenance	24,606	5,230
Motor running expenses	1,427	1,771
Travelling expenses	2,849	2,498
Accountancy	8,592	4,692
Printing and stationery	1,650	1,259
Sundry expenses	466	1,068
	<u>100,767</u>	<u>60,413</u>
Analysis by fund		
Unrestricted funds	79,665	60,413
Restricted funds	21,102	-
	<u>100,767</u>	<u>60,413</u>

7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>1</u>	<u>1</u>

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

8 Taxation

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

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2024	17,782	18,455	36,237
At 31 March 2025	17,782	18,455	36,237
Depreciation and impairment			
At 1 April 2024	17,679	18,271	35,950
Depreciation charged in the year	25	46	71
At 31 March 2025	17,704	18,317	36,021
Carrying amount			
At 31 March 2025	78	138	216
At 31 March 2024	103	184	287

10 Stocks

	2025 £	2024 £
Finished goods and goods for resale	870	1,060

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	59	59

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,900	3,900

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Maintenance fund	20,888	600	(20,800)	-	688
Spring school fund	12,207	-	(302)	1,256	13,161
Website fund	6,833	900	-	-	7,733
Special maintenance fund	150,000	-	-	-	150,000
	<u>189,928</u>	<u>1,500</u>	<u>(21,102)</u>	<u>1,256</u>	<u>171,582</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Maintenance fund	20,288	1,575	-	-	21,863
Spring school fund	12,207	-	-	-	12,207
Website fund	5,858	-	-	-	5,858
Special maintenance fund	150,000	-	-	-	150,000
	<u>188,353</u>	<u>1,575</u>	<u>-</u>	<u>-</u>	<u>189,928</u>

14 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>141,058</u>	<u>114,016</u>	<u>(79,665)</u>	<u>(1,256)</u>	<u>174,153</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>54,212</u>	<u>147,259</u>	<u>(60,413)</u>	<u>-</u>	<u>141,058</u>

LONDON SHOGYOJI TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	216	-	216
Current assets/(liabilities)	173,937	171,582	345,519
	<u>174,153</u>	<u>171,582</u>	<u>345,735</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	(189,928)	189,928	-
Tangible assets	287	-	287
Current assets/(liabilities)	330,699	-	330,699
	<u>141,058</u>	<u>189,928</u>	<u>330,986</u>

16 Related party transactions

During the year travelling expenses amounted to £2,383 (2024: £2,396), of which was paid for by Reverend Professor Taira Sato who is a trustee of the charity.