

CHARITY NUMBER 1085603

LONDON LEGACY

**REPORT OF THE BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2023

LONDON LEGACY

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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LONDON LEGACY

REFERENCE AND ADMINISTRATION DETAILS

London Legacy is a registered charity.

Charity Registration No.: 1085603. Registered on 16 May 2001

Principal Address c/o Defence Branch, Australia
High Commission, Australia House
Strand
London
WC2B 4LG
www.londonlegacy.org

Trustees:	Yvonne Smith	President (from 13/01/2022)
	Mark Daley	Secretary (resigned 13/01/2022); Deputy President
	Marcus Anthony Ray	Hon secretary (from 13/01/2022)
	Lindsay Birrell	Trustee (from 13 /01/2022)
	Paul Wrighter	Treasurer (from 31 July 2016)
	Big Grant Ernest Mason	Trustee (from 09/08/2023)

Bankers: Santander Business Banking
Bridle Road
Bootle
L30 4GB

Independent Examiner: Merchant & Co
Chartered Certified Accountants
2 Craven Road
Ealing
London
W5 2UA

London Legacy

Trustees' annual report for the year ended 31 December 2023

The Trustees of the London Legacy present their report together with the Independently Examined financial statements of the Charity for the year ended 31 December 2023.

The Trustees have elected to prepare a Receipts and Payments Account and a Statement of Assets and Liabilities in accordance with Section 133 of the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is established under its Constitution based on the guidance from the Charity Commission. The Constitution adopted on 13 July 2000 was amended on 9 January 2003 and on 16 January 2024.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the policy, organisation and rules set out in its Constitution.

OBJECTIVES AND ACTIVITIES

Objectives

To improve the conditions of life of widows of Australian and New Zealand Servicemen in Great Britain and elsewhere and their dependents, who may be encountering difficulties due to isolation or the effect of bereavement or old age.

Principal activity

Supporting families through the UK who are suffering after the injury or death of a spouse or parent during or after their Australian defence force service.

Public Benefit

We appoint Legatees to oversee the well being of our widows and families.

Support comes in many forms, including practical assistance in such matters as accommodation, medical and general welfare.

Legatees make regular visits and phone calls to help those requiring aged care, community visits assistance with claiming entitlements and benefits and social activities.

Statement on Public Benefit

The trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, including public benefit guidance as set out in its constitution.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2023 the Charity continued its level of support to Beneficiaries, participated in Remembrance ceremonies on Anzac Day and Remembrance Day, and hosted the London leg of the international Legacy Centenary Torch Relay, including a Reception and a Ball. We also welcomed a new Trustee and Legatee.

Support to beneficiaries continued throughout the year. Apart from regular phone calls, support also included:
Visits from the President and Legatees

Financial assistance

TV Licence subsidies, Christmas gift cheques and cards

Birthday cards and flowers

Attendance at the Junior Legacy Camp in Western Australia for 3 junior beneficiaries

Independent living alterations

Assistance and advice regarding Department of Veteran's Affairs pensions.

On Anzac Day the President laid a wreath during the Dawn Service, held at the Australian War Memorial at Hyde Park Corner and the Cenotaph in Whitehall. A small private service was held in Westminster Abbey (as the Abbey was preparing for the King's Coronation) attended by the President. The Chairman of Legacy Australia presented a Legacy Centenary plaque to the Australian High Commissioner, commemorating the 100th anniversary of the founding of Legacy in Melbourne, Australia. Legatees also represented the Charity at Anzac Day ceremony at Harefield Cemetery, Arbroath Memorial Dawn Services and also the 50th Anniversary of Australia's withdrawal from Vietnam service held at Birkhill Cemetery.

LONDON LEGACY

Trustees annual report for the year ended 31 December 2023 (continued)

The President also laid a wreath on behalf of Legacy at the Remembrance Day ceremony at the Australian War Memorial at Hyde Park Corner.

On Friday 28 April, the London leg of the international Legacy Centenary Torch Relay was launched by King Charles III on the steps of Buckingham Palace. The Torch Relay began at Prozieres in France (attended by our Secretary Marcus Ray and LTCOL Anthony Birch) being the battlefield sight where World War I Australian soldier and founder of Legacy promised his dying mate that he would look after his wife and children. The torch was then brought to Buckingham Palace, London, where the King lit the first of the Relay torches. It was then carried in relay pairs from The Embankment, down Whitehall, into Horse Guards Parade, down the Mall, past Buckingham Palace, and to the Australian war memorial at Hyde Park Corner. Following the Ceremony at the memorial, a Reception was held at the Cavalry and Guards Club, Mayfair for 100 guests and Legacy Beneficiaries, Trustees and Legatees. On the following evening a sold-out Ball was held at the Lansdown Club, Mayfair, for 142 guests including Beneficiaries, Trustees and Legatees. The torch then made it's way to Western Australia to travel all around the Continent before the finish of the Relay in Melbourne in November (attended by the President). Beneficiaries received special commemorative coins, stamps and hand-made thank you cards to mark the special occasion and celebratory year.

We are very grateful for the support received from the Australian High Commission in London and our Patron the Hon. Stephen Smith, Australian High Commissioner. We also thank Brigadier Grant Mason, Head of Australian Defence Staff and the significant contribution made by LTCOL Anthony Birch and CMDR Adam Sharp.

New Legatees

The Charity was very pleased to welcome Brigadier Grant Mason, Head of Australian Defence Staff as a new Trustee and Legatee.

Beneficiaries

As at 31 December 2023 the club actively supported 28 Beneficiaries (2022: 29 Beneficiaries), comprising 24 (2022: 23) widows, 1 veteran and 4 dependents.

FUTURE DEVELOPMENTS

Due to the most welcome legacy from one of our Beneficiaries, we aim to continue the current level of support to widows and their dependents. The activities and events of 2023 resulted in the Charity welcoming more new Legatees during 2024.

LONDON LEGACY

Trustees annual report for the year ended 31 August 2023 (continued)

FINANCIAL REVIEW

Financial results

The results for the year are set out on pages 6 - 9. The net result for 2023 is a deficit of £17,218 (2022: surplus of £154,908).

The reserve at the end of the year of £187,542 (2022: £204,276) was substantially increased by the above advance payments.

Reserves policy

As the charity has no regular ongoing obligations, no minimum reserve is required. At the start of each year the trustees make decision regarding activities and spending depending on the funds available.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity

The accounts have been drawn up on the 'receipts and payments' basis in accordance with charity regulations for small charities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Charity has created and ratified key financial management policies to that effect.

Approved by the order of the board of Trustees and signed on its behalf:

Paul Wrighter - Trustee

Date:

**INDEPENDENT EXAMINER'S REPORT
to the Trustees of London Legacy**

I report to the charity trustees on my examination of the accounts of London Legacy ('the charity') for the year ended 31 December 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

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

Responsibilities and basis of report

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- * accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- * the accounts do not accord with those records.

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.

Mr Ketan Ramesh Patel FCCA

Merchant & Co
Chartered Certified Accountants
2 Craven Road
Ealing
London
W5 2UA

Date:

London Legacy

Receipts & payments accounts - Summary for year to 31 December 2023

	2023	2022
	£	£
Total receipts	34,446	173,488
Total payments	<u>51,664</u>	<u>18,580</u>
(Deficit)/Surplus of the year	(17,218)	154,908
Cash balance brought forward	<u>206,201</u>	<u>51,293</u>
Cash balance carried forward	<u>188,983</u>	<u>206,201</u>

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Receipts for the year to 31 December 2023

	2023	2022
	£	£
Anzac Day, Centenary Ball and Torch Relay receipts	32,411	-
Donations	-	209
Legacy	2,029	173,279
Interest	6	-
	<hr/>	<hr/>
Total receipts	<u>34,446</u>	<u>173,488</u>

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Payments for the year to 31 December 2023

		2023	2022
	Notes	£	£
Ball expenses	1	32,625	555
Charitable purposes	2	17,127	16,264
Travel expenses		512	-
Legacy Australia		-	286
Independent examination fee		922	982
Wreath laying		293	-
Administration expenses		185	405
Bank charges		-	67
Sundry expenses		-	21
Total payments		51,664	18,580

1 Ball expenses. No ball was held during covid years; 2023 restarted this tradition.

2 Charitable purposes: Grants to approved beneficiaries based on needs.

London Legacy

Statement of Assets & Liabilities at 31 December 2023

	31 December 2023 £	31 December 2022 £
ASSETS (all unrestricted)		
Bank - Current Account & Saver Account	<u>188,983</u>	<u>206,201</u>
LIABILITIES payable within one year		
Creditors and accruals		
Independent examination	1,200	720
Expense payments	<u>241</u>	<u>1,205</u>
	<u>1,441</u>	<u>1,925</u>

These accounts were approved on and signed on behalf of the Board of Trustees by

Paul Wrighter - Trustee

1. Accounting Policies

These accounts have been prepared under the historical cost convention, on a 'receipts and payments' basis.

2. No amounts were paid to Trustees in the year, other than bona fide reimbursements.

3. VAT is not reclaimable on expenditure made from this Fund.

4. Related parties

This charity is registered in the UK. It is independent from Legacy Australia.

However the charity receives advice from Legacy Australia and help with coordination of events.