

THE ANTHONY V MARTIN CHARITABLE FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A. V. Martin
Mr. M.G. Freedman
Mr P. J. Egan

Charity number

1085753

Auditor

Purcells
Chartered Accountants & statutory auditor
4 Quex Road
London
NW6 4PJ

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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THE ANTHONY V MARTIN CHARITABLE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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

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 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Objectives of the Foundation are to support general charitable causes and organisations, particularly in the fields of education and animal welfare. In order to achieve the objectives, the trustees are investing funds to generate investment income, whilst investigating other projects to be supported.

Achievements and performance

Grants totalling £241,418 were made during the year. The trustees are satisfied that these donations fulfil their objectives.

Financial review

As seen from the financial statements the charity's reserves have increased and it is the trustees' policy to continually review projects to ascertain their suitability.

The principal source of funding of the charity is donations and investment income.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees determine the general policy of the charity and are responsible for its day to day running.

The Foundation is governed by a Trust Deed dated 9 March 2001.

The power of appointing trustees is vested in the Settlor, Mr. A. V. Martin, during his life and thereafter in the surviving or continuing trustees.

New trustees are recruited from personal contacts of existing trustees. Induction will be carried out by discussion with existing trustees. Training of trustees will depend on their previous knowledge and experience.

The trustees have reviewed the charity's major risks, and systems or procedures have been established to manage those risks.

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

Mr A. V. Martin

Mr. M.G. Freedman

Mr P. J. Egan

Plans for future periods

The trustees are accumulating funds in preparation for undertaking a number of projects that are under review.

Public Benefit

As the above paragraphs explain and define, the charity has provided public benefit principally in the advancement of education and animal welfare. The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

Mr A. V. Martin

Trustee

Dated: 18 November 2021

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the trustees' report 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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 ANTHONY V MARTIN CHARITABLE FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE ANTHONY V MARTIN CHARITABLE FOUNDATION

Opinion

We have audited the financial statements of The Anthony V Martin Charitable Foundation (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ANTHONY V MARTIN CHARITABLE FOUNDATION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the trustees.

The extent to which our procedures can detect irregularities, including fraud, is detailed below.

- As transactions in the year were few in number, we examined all such transactions. On that basis we believe that our procedures are effective in detecting irregularities, including fraud.
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- We reviewed the minutes of the meetings of the Board of Trustees.
- We examined supporting documents for all material balances, transactions and disclosures.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE ANTHONY V MARTIN CHARITABLE FOUNDATION

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Purcells

12 January 2022

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & statutory
auditor
4 Quex Road
London
NW6 4PJ

Purcells is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	319,936	-	319,936	224,500	-	224,500
Investments	4	10,811	-	10,811	27,658	-	27,658
Total income		330,747	-	330,747	252,158	-	252,158
Expenditure on:							
Charitable activities	5	245,658	-	245,658	277,617	-	277,617
Net income/(expenditure) for the year/ Net movement in funds		85,089	-	85,089	(25,459)	-	(25,459)
Fund balances at 1 April 2020		1,238,420	2,665,881	3,904,301	1,263,879	2,665,881	3,929,760
Fund balances at 31 March 2021		1,323,509	2,665,881	3,989,390	1,238,420	2,665,881	3,904,301

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	10		15		15
Current assets					
Debtors	11	53,833		7,421	
Cash at bank and in hand		3,938,830		3,900,090	
		<u>3,992,663</u>		<u>3,907,511</u>	
Creditors: amounts falling due within one year	12	<u>(3,288)</u>		<u>(3,225)</u>	
Net current assets			3,989,375		3,904,286
Total assets less current liabilities			<u>3,989,390</u>		<u>3,904,301</u>
Income funds					
Restricted funds			2,665,881		2,665,881
Unrestricted funds			1,323,509		1,238,420
			<u>3,989,390</u>		<u>3,904,301</u>

The financial statements were approved by the Trustees on 18 November 2021

Mr A. V. Martin
Trustee

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Aston Court, Aston Hill, Halton, Aylesbury, Buckinghamshire, HP22 5NQ.

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)" (as amended for accounting periods commencing from 1 January 2016). 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.

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 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 Incoming resources

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.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 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.

1.8 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.

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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

1 Accounting policies

(Continued)

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.

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	319,936	224,500

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	10,811	27,658

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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

5 Charitable activities

	2021 £	2020 £
Travel expenses	-	1,529
Grant funding of activities (see note 6)	241,418	272,868
Share of support costs (see note 7)	887	-
Share of governance costs (see note 7)	3,353	3,220
	<u>245,658</u>	<u>277,617</u>

All charitable activity expenditure relates to unrestricted funds.

6 Grants payable

	2021	2020
Animals Asia Foundation	5,000	100,000
Maria's Animal Shelter	2,000	48,000
Animal Rescue Morocco	9,565	36,000
Cotswolds Dogs & Cats Home	10,000	10,000
SPANNA	8,638	-
PDSA	20,000	12,000
Tree of Life For Animals	5,500	10,000
Dogs on the streets Ltd	10,000	-
Macmillan Cancer Support	5,000	-
Sally's Cat Rescue	5,500	-
Rushton Dog Rescue	5,000	5,000
Christine Hall	-	3,328
Oakfield Community	-	2,500
Olivia Cooper	-	17,790
The Hospice of St Francis Berkhamstead	-	5,000
Animals In Need	-	11,250
Worldwide Veterinary Service	-	2,000
Campaign To Ban Trophy Hunting	48,035	10,000
Cuan Wildlife Rescue	10,000	
Shelter Charity	1,000	
SHAK	15,000	
Ms Maria Boyle	680	
University Hospitals Birmingham Charity	1,000	
Whitby Wildlife Sanctuary	47,500	
Nibbles Rodent & Rabbit Rescue	1,500	
Animal SOS Sri Lanka	10,500	
Hope Rescue	20,000	
	<u>241,418</u>	<u>272,868</u>

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Computer costs	887	-	887	-	-	-
Audit fees	-	1,190	1,190	-	1,060	1,060
Accountancy fees	-	2,163	2,163	-	2,160	2,160
	<u>887</u>	<u>3,353</u>	<u>4,240</u>	<u>-</u>	<u>3,220</u>	<u>3,220</u>
Analysed between Charitable activities	<u>887</u>	<u>3,353</u>	<u>4,240</u>	<u>-</u>	<u>3,220</u>	<u>3,220</u>

Governance costs includes payments to the auditors of £1,190 (2020- £1,060) for audit fees.

8 Trustees

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

The charity reimbursed a Trustee for travel costs to Morocco of 2021: Nil (2020: £1,529) to allow him to inspect an animal sanctuary there prior to the charity making a significant donation.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

10 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2020 & 31 March 2021	<u>15</u>
Carrying amount	
At 31 March 2021	<u>15</u>
At 31 March 2020	<u>15</u>

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

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

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	53,833	7,421

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,288	3,225

13 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Investments	15	-	15	15	-	15
Current assets/ (liabilities)	1,323,494	2,665,881	3,989,375	1,238,405	2,665,881	3,904,286
	1,323,509	2,665,881	3,989,390	1,238,420	2,665,881	3,904,301

THE ANTHONY V MARTIN CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Accountancy fees of £2,163 (2020: £2,160) were payable to Landau Morley LLP. Mr M. G. Freedman, a trustee of the charity, is a member of that firm.

Donations of £254,000 (2020: £188,000) were received from trustees.