

# THE LIONEL BART FOUNDATION

England & Wales · Charity number 1086343

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2001-04-27

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

## Contact

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**Address** Clintons  
55 Drury Lane  
London  
WC2B 5SQ

**Phone** 02073796080

**Email** [jc@clintons.co.uk](mailto:jc@clintons.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION BY THE FUNDING OF SCHOLARSHIPS FOR PROSPECTIVE ACTORS, COMPOSERS, LYRICISTS, BOOKWRITERS, PLAYWRIGHTS, DESIGNERS, CHOREOGRAPHERS, DIRECTORS AND THE PERSONS WHO WISH TO MAKE THE THEATRE THEIR CAREER BUT WHO CANNOT AFFORD THE FEES OF THE NECESSARY EDUCATIONAL INSTITUTION TO ENABLE THEM TO ACHIEVE THIS.

**Activities:** The Charity invites applications for bursary awards through various theatre schools. The applications are reviewed by the trustees who ensure that they are in accordance with the charity's objectives

## Classification

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- **How:** Makes Grants To Individuals
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£52,472	£44,020	-	-
2024-04-05	£38,584	£26,899	-	-
2023-04-05	£20,988	£70,885	-	-
2022-04-05	£66,941	£46,255	-	-
2021-04-05	£51,573	£71,558	-	-

## Trustees

Name	Role	Appointed
Charlotte Emma Kendall		2022-04-27
JOHN MICHAEL ROTH COHEN		
MALCOLM WEBBER		
MICHAEL PRUSKIN		

**THE LIONEL BART FOUNDATION**

England & Wales - Charity number 1086343

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# Accounts

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**Charity No. 1086343 (England and Wales)**

**THE LIONEL BART FOUNDATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2025**

**THE LIONEL BART FOUNDATION**

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## THE LIONEL BART FOUNDATION

### TRUST INFORMATION

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Trustees:	J M R Cohen M Webber M Pruskin C Kendall
Trust office address:	Clintons 55 Drury Lane London WC2B 5SQ
Accountant:	Harris & Trotter LLP 101 New Cavendish Street 1st Floor South London W1W 6XH
Independent examiner:	Brindley Goldstein Ltd 103 High Street Waltham cross Hertfordshire EN8 7AN
Charity Commission registered number:	1086343

## **THE LIONEL BART FOUNDATION**

### **LEGAL AND ADMINISTRATIVE DETAILS AS AT 5 APRIL 2024**

The Lionel Bart Foundation was established under a trust deed dated 3 February 2001

The trustees of The Lionel Bart Foundation shall hold the trust funds and its income upon trust to apply them for all charitable purposes allowed by law within England and Wales.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2025**

#### **Introduction**

The Trustees submit the statutory report and accounts of The Lionel Bart Foundation for the year ended 5 April 2025.

#### **Charitable Objectives**

The objective of the Charity is to invite applications for bursary awards from various theatrical schools

#### **Review of financial position**

The Trustees consider that the financial position of the Trust as at 5 April 2025 is healthy.

The charity receives total income of £41,562 (2024: £30,682) from The Lionel Bart Royalties Trust.

The charity paid bursaries to theatrical schools totalling £42,700 (2024: £25,800)

#### **Organisation**

The organisation of all activities relating to The Lionel Bart Foundation is carried out by the Trustees.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2025**

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#### **Responsibilities of the trustees**

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,
- prepare the financial statements on the going concern basis unless it is

The trustees are responsible for keeping adequate accounting records that are

On behalf of the board of Trustees

C Kendall  
**Trustee**

Dated:



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Lionel Bart Foundation

On accounts for the year  
ended

5 April 2025

Charity no  
(if any)

1086343

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2025**.

Responsibilities and  
basis of report

As the charity's trustees, 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 2011 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.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* *Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

Relevant professional  
qualification(s) or body  
(if any):

Address:


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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**THE LIONEL BART FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Incoming resources</b>					
The Lionel Bart Royalties Trust		41,562		30,682	
Tax repayment		10,391		7,671	
			51,953		38,353
<b>Other receipts</b>					
Bank interest	2		519		231
			52,472		38,584
<b>Direct charitable expenditure</b>					
Bursaries paid		(42,700)		(25,800)	
Bank charges		(480)		(482)	
Independent examination fee		(840)		(617)	
			(44,020)		(26,899)
<b>Net (outgoing) / incoming resources</b>			<b>8,452</b>		<b>11,685</b>

**THE LIONEL BART FOUNDATION**

**BALANCE SHEET  
AS AT 5 APRIL 2025**

		2025	2024
	Notes	£	£
<b><u>Current assets</u></b>			
Debtors	3	13,166	31,649
Cash at bank and in hand	4	40,480	23,546
		53,647	55,195
<b><u>Current liabilities</u></b>			
Provision due to Lionel Bart Royalties Trust		-	(10,000)
Accruals		(850)	(850)
		(850)	(10,850)
<b>Net assets</b>		52,797	44,345
<b><u>Funds of the Charity</u></b>			
<b>Unrestricted funds</b>			
Balance b/fwd		44,345	32,660
Net incoming resources		8,452	11,685
<b>Total Charity Funds</b>		52,797	44,345

These financial statements have been prepared in accordance with Charities SORP (FRS102) - Accounting and Reporting by Charities.

The accounts were approved by the trustees on

C Kendall  
Trustees

## THE LIONEL BART FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

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#### 1 Accounting policies

##### 1.1 Basis of accounting

These accounts have been prepared under the accruals and in accordance with applicable accounting standards and the Statement of Reporting Practice by Charities.

##### 1.2 Income

Donations and gifts are credited to the statement of financial activities in the year which they are accrued (including any amount of tax credits).

##### 1.3 Expenditure

All expenditure is accounted for gross, when accrued.

Direct charitable expenditure comprises direct expenses incurred in pursuit of the defined charitable purposes of the charity.

##### 1.4 Investment income

This and any associated tax credits are included in the accounts when due.

##### 1.5 Fund Accounting

The general fund comprises of those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

#### 2 Other interest receivable

	2025	2024
	£	£
Bank interest (gross)	377	120
Other interest	142	111
	<u>519</u>	<u>231</u>

#### 3 Debtors

	2025	2024
	£	£
Annual net distribution from The Lionel Bart Royalties Trust	2,775	23,978
Gift aid relief claim	10,391	7,671
	<u>13,166</u>	<u>31,649</u>

**THE LIONEL BART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

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<b>4</b>	<b>Cash at bank and in hand</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Clintons bank account	3,000	7,543
	Coutts Current bank account	1,000	1,000
	Coutts reserve account	36,480	15,003
		<u>40,480</u>	<u>23,546</u>
<b>5</b>	<b>Reconciliation of movements in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Opening fund balances	44,345	32,660
	Net incoming resources	8,452	11,685
		<u>52,797</u>	<u>44,345</u>
<b>6</b>	<b>Trustees' remuneration and expenses</b>		
	During the Year, no Trustees received any remuneration or other benefits (2024 - £NIL).		
	During the Year, no Trustee expenses have been incurred (2024 - £NIL).		

**THE LIONEL BART FOUNDATION**

England & Wales - Charity number 1086343

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# Accounts

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**Charity No. 1086343 (England and Wales)**

**THE LIONEL BART FOUNDATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

# THE LIONEL BART FOUNDATION

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## THE LIONEL BART FOUNDATION

### TRUST INFORMATION

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Trustees:	J M R Cohen M Webber M Pruskin C Kendall
Trust office address:	Clintons 55 Drury Lane London WC2B 5SQ
Accountant:	Harris & Trotter LLP 101 New Cavendish Street 1st Floor South London W1W 6XH
Independent examiner:	Brindley Goldstein Ltd 103 High Street Waltham cross Hertfordshire EN8 7AN
Charity Commission registered number:	1086343

## **THE LIONEL BART FOUNDATION**

### **LEGAL AND ADMINISTRATIVE DETAILS AS AT 5 APRIL 2024**

The Lionel Bart Foundation was established under a trust deed dated 3 February 2001

The trustees of The Lionel Bart Foundation shall hold the trust funds and its income upon trust to apply them for all charitable purposes allowed by law within England and Wales.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2024**

#### **Introduction**

The Trustees submit the statutory report and accounts of The Lionel Bart Foundation for the year ended 5 April 2024.

#### **Charitable Objectives**

The objective of the Charity is to invite applications for bursary awards from various theatrical schools

#### **Review of financial position**

The Trustees consider that the financial position of the Trust as at 5 April 2024 is healthy.

The charity receives total income of £30,682 (2023: £16,773) from The Lionel Bart Royalties Trust.

The charity paid bursaries to theatrical schools totalling £25,800 (2023: £70,500)

#### **Organisation**

The organisation of all activities relating to The Lionel Bart Foundation is carried out by the Trustees.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2024**

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#### **Responsibilities of the trustees**

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,
- prepare the financial statements on the going concern basis unless it is

The trustees are responsible for keeping adequate accounting records that are

On behalf of the board of Trustees

C Kendall  
**Trustee**

Dated:

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

**Report to the trustees/ members of** Charity Name  
The Lionel Bart Foundation

<b>On accounts for the year ended</b> 05 April 2024	<b>Charity no (if any)</b>	1086343
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**Set out on pages** 1-2  
(remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

<b>Signed:</b>		<b>Date:</b> <span style="border: 1px solid black; padding: 2px;">06/09/24</span>
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**Name:** CHARLES GOLDSTEIN

**Relevant professional** CHARTERED ACCOUNTANT

qualification(s) or body  
(if any):

--

Address:

BRINDLEY GOLDSTEIN
103 HIGH STREET
WALTHAM CROSS EN8 7AN

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

**THE LIONEL BART FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Incoming resources</b>					
The Lionel Bart Royalties Trust		30,682		16,773	
Gift aid		7,671		4,193	
			38,353		20,966
<b>Other receipts</b>					
Bank interest	2		231		22
			38,584		20,988
<b>Direct charitable expenditure</b>					
Bursaries paid		(25,800)		(70,500)	
Bank charges		(482)		(385)	
Independent examination fee		(617)		-	
			(26,899)		(70,885)
<b>Net (outgoing) / incoming resources</b>			<b>11,685</b>		<b>(49,897)</b>

**THE LIONEL BART FOUNDATION**

**BALANCE SHEET  
AS AT 5 APRIL 2024**

	Notes	<u>2024</u>	<u>2023</u>
		£	£
<b><u>Current assets</u></b>			
Debtors	3	31,649	20,966
Cash at bank and in hand	4	23,546	12,737
		<u>55,195</u>	<u>33,703</u>
<b><u>Current liabilities</u></b>			
Provision due to Lionel Bart Royalties Trust		(10,000)	-
Accruals		(850)	(1,043)
		<u>(10,850)</u>	<u>(1,043)</u>
<b>Net assets</b>		<u>44,345</u>	<u>32,660</u>
<b><u>Funds of the Charity</u></b>			
<b><u>Unrestricted funds</u></b>			
Balance b/fwd		32,660	82,557
Net incoming resources		11,685	(49,897)
<b>Total Charity Funds</b>		<u>44,345</u>	<u>32,660</u>

These financial statements have been prepared in accordance with Charities SORP (FRS102) - Accounting and Reporting by Charities.

The accounts were approved by the trustees on

C Kendall  
Trustees

## THE LIONEL BART FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

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#### 1 Accounting policies

##### 1.1 Basis of accounting

These accounts have been prepared under the accruals and in accordance with applicable accounting standards and the Statement of Reporting Practice by Charities.

##### 1.2 Income

Donations and gifts are credited to the statement of financial activities in the year which they are accrued (including any amount of tax credits).

##### 1.3 Expenditure

All expenditure is accounted for gross, when accrued.

Direct charitable expenditure comprises direct expenses incurred in pursuit of the defined charitable purposes of the charity.

##### 1.4 Investment income

This and any associated tax credits are included in the accounts when due.

##### 1.5 Fund Accounting

The general fund comprises of those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

#### 2 Other interest receivable

	2024 £	2023 £
Bank interest (gross)	120	3
Other interest	111	19
	<u>231</u>	<u>22</u>

#### 3 Debtors

	2024 £	2023 £
Annual net distribution from The Lionel Bart Royalties Trust	23,978	16,773
Gift aid relief claim	7,671	4,193
	<u>31,649</u>	<u>20,966</u>

**THE LIONEL BART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024**

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**4 Cash at bank and in hand**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Clintons bank account	7,543	12,266
Coutts Current bank account	1,000	471
Coutts reserve account	15,003	-
	<u>23,546</u>	<u>12,737</u>

**5 Reconciliation of movements in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Opening fund balances	32,660	82,557
Net incoming resources	11,685	(49,897)
	<u>44,345</u>	<u>32,660</u>

**6 Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the Year, no Trustee expenses have been incurred (2023 - £NIL).

**THE LIONEL BART FOUNDATION**

England & Wales - Charity number 1086343

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# Accounts

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**Charity No. 1086343 (England and Wales)**

**THE LIONEL BART FOUNDATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

# THE LIONEL BART FOUNDATION

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## **THE LIONEL BART FOUNDATION**

### **TRUST INFORMATION**

---

Trustees: J M R Cohen  
M Webber  
M Pruskin

Trust office address: Clintons  
55 Drury Lane  
London  
WC2B 5SQ

Accountant: Harris & Trotter LLP  
64 New Cavendish Street  
London  
W1G 8TB

Independent examiner: Brindley Goldstein Ltd  
103 High Street  
Waltham cross  
Hertfordshire  
EN8 7AN

Charity Commission  
registered number: 1086343

## **THE LIONEL BART FOUNDATION**

### **LEGAL AND ADMINISTRATIVE DETAILS AS AT 5 APRIL 2022**

The Lionel Bart Foundation was established under a trust deed dated 3 February 2001

The trustees of The Lionel Bart Foundation shall hold the trust funds and its income upon trust to apply them for all charitable purposes allowed by law within England and Wales.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2022**

#### **Introduction**

The Trustees submit the statutory report and accounts of The Lionel Bart Foundation for the year ended 5 April 2022.

#### **Charitable Objectives**

The objective of the Charity is to invite applications for bursary awards from various theatrical schools

#### **Review of financial position**

The Trustees consider that the financial position of the Trust as at 5 April 2022 is healthy.

#### **Organisation**

The organisation of all activities relating to The Lionel Bart Foundation is carried out by the Trustees.

## **THE LIONEL BART FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARLY CHARITABLE TRUST**

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I report on the accounts of the trust for the year ended 5 April 2022, which are set out on pages 6 to 9.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with our examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper

Charles Goldstein FCA

c/o Brindley Goldstein  
103 High Street  
Ealham Cross  
EN8 7AN  
Dated:

**THE LIONEL BART FOUNDATION**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 5 APRIL 2022**

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**Responsibilities of the trustees**

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that YEAR.

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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,
- prepare the financial statements on the going concern basis unless it is

The trustees are responsible for keeping adequate accounting records that are

On behalf of the board of Trustees

**M Webber**  
Trustee

Dated:

**THE LIONEL BART FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022**

		<u>2022</u>		<u>2021</u>	
	Notes	£	£	£	£
<b>Incoming resources</b>					
The Lionel Bart Royalties Trust		53,549		41,254	
Gift aid		<u>13,387</u>		<u>10,314</u>	
			66,936		51,568
<b>Other receipts</b>					
Bank interest	2		5		5
			<u>66,941</u>		<u>51,573</u>
<b>Direct charitable expenditure</b>					
Bursaries paid		(45,000)		(65,808)	
Legal and professional		(750)		(750)	
Accountancy fee		-		-	
Bank charges		(505)		-	
Other expenses		<u>-</u>		<u>(5,000)</u>	
			(46,255)		(71,558)
<b>Net (outgoing) / incoming resources</b>			<u><b>20,685</b></u>		<u><b>(19,985)</b></u>

**THE LIONEL BART FOUNDATION**

**BALANCE SHEET  
AS AT 5 APRIL 2021**

	Notes	<u>2022</u>	<u>2021</u>
		£	£
<b><u>Current assets</u></b>			
Debtors	3	66,936	51,568
Cash at bank and in hand	4	18,049	11,985
		<u>84,985</u>	<u>63,553</u>
<b><u>Current liabilities</u></b>			
Accruals		<u>(2,428)</u>	<u>(1,681)</u>
		(2,428)	(1,681)
<b>Net assets</b>		<u>82,557</u>	<u>61,872</u>
<b><u>Funds of the Charity</u></b>			
<b><u>Unrestricted funds</u></b>			
Balance b/fwd		61,872	81,857
Net incoming resources		20,685	(19,985)
<b>Total Charity Funds</b>		<u>82,557</u>	<u>61,872</u>

These financial statements have been prepared in accordance with FRS102 Section 1A - smaller entities

The accounts were approved by the trustees on

M Webber  
Trustees

**THE LIONEL BART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2022**

**1 Accounting policies**

**1.1 Basis of accounting**

These accounts have been prepared under the accruals and in accordance with applicable accounting standards and the Statement of Reporting Practice by Charities.

**1.2 Income**

Donations and gifts are credited to the statement of financial activities in the year which they are accrued (including any amount of tax credits).

**1.3 Expenditure**

All expenditure is accounted for gross, when accrued.

Direct charitable expenditure comprises direct expenses incurred in pursuit of the defined charitable purposes of the charity.

**1.4 Investment income**

This and any associated tax credits are included in the accounts when due.

**1.5 Fund Accounting**

The general fund comprises of those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

**2 Other interest receivable**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest (gross)	4	4
Other interest	1	1
	<u>5</u>	<u>5</u>

**3 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Annual net distribution from The Lionel Bart Royalties Trust	53,549	41,254
Gift aid relief claim	13,387	10,314
	<u>66,936</u>	<u>51,568</u>

**THE LIONEL BART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2022**

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<b>4</b>	<b>Cash at bank and in hand</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Clintons bank account	11,994	4,493
	Coutts Current bank account	1,000	1,000
	Coutts reserve account	5,054	6,491
		<u>18,049</u>	<u>11,984</u>
<b>5</b>	<b>Reconciliation of movements in funds</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Opening fund balances	61,872	81,857
	Net incoming resources	20,685	(19,985)
		<u>82,557</u>	<u>61,872</u>

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
The Lionel Bart Foundation

**On accounts for the year  
ended**

05 April 2022

**Charity no  
(if any)** 1086343

**Set out on pages**

1-2

(remember to include the page numbers of additional sheets)

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.


**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**



**Date:** 17/02/2023

**Name:** CHARLES GOLDSTEIN

**Relevant professional**

CHARTERED ACCOUNTANT

**qualification(s) or body  
(if any):**

--

**Address:**

BRINDLEY GOLDSTEIN
103 HIGH STREET
WALTHAM CROSS EN8 7AN

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the user to provide details as requested in the text to the left.

**THE LIONEL BART FOUNDATION**

England & Wales - Charity number 1086343

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# Accounts

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**Charity No. 1086343 (England and Wales)**

**THE LIONEL BART FOUNDATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2021**

# THE LIONEL BART FOUNDATION

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## **THE LIONEL BART FOUNDATION**

### **TRUST INFORMATION**

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Trustees:	J M R Cohen M Webber M Pruskin
Trust office address:	Clintons 55 Drury Lane London WC2B 5SQ
Accountant:	Harris & Trotter LLP 64 New Cavendish Street London W1G 8TB
Independent examiner:	Brindley Goldstein Ltd 103 High Street Waltham cross Hertfordshire EN8 7AN
Charity Commission registered number:	1086343

## **THE LIONEL BART FOUNDATION**

### **LEGAL AND ADMINISTRATIVE DETAILS AS AT 5 APRIL 2021**

The Lionel Bart Foundation was established under a trust deed dated 3 February 2001

The trustees of The Lionel Bart Foundation shall hold the trust funds and its income upon trust to apply them for all charitable purposes allowed by law within England and Wales.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

#### **Introduction**

The Trustees submit the statutory report and accounts of The Lionel Bart Foundation for the year ended 5 April 2021.

#### **Charitable Objectives**

The objective of the Charity is to invite applications for bursary awards from various theatrical schools

#### **Review of financial position**

The Trustees consider that the financial position of the Trust as at 5 April 2021 is healthy.

#### **Organisation**

The organisation of all activities relating to The Lionel Bart Foundation is carried out by the Trustees.

## **THE LIONEL BART FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

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#### **Responsibilities of the trustees**

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,
- prepare the financial statements on the going concern basis unless it is

The trustees are responsible for keeping adequate accounting records that are

On behalf of the board of Trustees

**M Webber**  
Trustee

## THE LIONEL BART FOUNDATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARLY CHARITABLE TRUST

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I report on the accounts of the trust for the year ended 5 April 2021, which are set out on pages 6 to 9.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with our examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 act have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper

  
Charles Goldstein FCA

c/o Brindley Goldstein  
103 High Street  
Ealham Cross  
EN8 7AN

Dated: 7 April 2022

**THE LIONEL BART FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Incoming resources</b>					
The Lionel Bart Royalties Trust		41,254		59,898	
Gift aid		10,314		21,213	
			51,568		81,111
<b>Other receipts</b>					
Bank interes	2		5		22
			51,573		81,133
<b>Direct charitable expenditure</b>					
Bursaries paid		(65,808)		(25,885)	
Legal and professional		(750)		(840)	
Accountancy fee		-		(500)	
Other expenses		(5,000)		-	
			(71,558)		(27,225)
<b>Net (outgoing) / incoming resources</b>			<b>(19,985)</b>		<b>53,908</b>

**THE LIONEL BART FOUNDATION**

**BALANCE SHEET  
AS AT 5 APRIL 2021**

	Notes	<u>2021</u>	<u>2020</u>
		£	£
<b><u>Current assets</u></b>			
Debtors	3	51,568	73,623
Cash at bank and in hand	4	11,985	10,414
		<u>63,553</u>	<u>84,037</u>
<b><u>Current liabilities</u></b>			
Accruals		<u>(1,681)</u>	<u>(2,180)</u>
		(1,681)	(2,180)
<b>Net assets</b>		<u>61,872</u>	<u>81,857</u>
<b><u>Funds of the Charity</u></b>			
<b><u>Unrestricted funds</u></b>			
Balance b/fwd		81,857	27,949
Net incoming resources		(19,985)	53,908
<b>Total Charity Funds</b>		<u>61,872</u>	<u>81,857</u>

These financial statements have been prepared in accordance with FRS102 Section 1A - smaller entities

M Webber  
Trustees

## THE LIONEL BART FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

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#### 1 Accounting policies

##### 1.1 Basis of accounting

These accounts have been prepared under the accruals and in accordance with applicable accounting standards and the Statement of Reporting Practice by Charities.

##### 1.2 Income

Donations and gifts are credited to the statement of financial activities in the year which they are accrued (including any amount of tax credits).

##### 1.3 Expenditure

All expenditure is accounted for gross, when accrued.

Direct charitable expenditure comprises direct expenses incurred in pursuit of the defined charitable purposes of the charity.

##### 1.4 Investment income

This and any associated tax credits are included in the accounts when due.

##### 1.5 Fund Accounting

The general fund comprises of those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

#### 2 Other interest receivable

	2021	2020
	£	£
Bank interest (gross)	4	9
Other interest	1	12
	<u>5</u>	<u>21</u>

#### 3 Debtors

	2021	2020
	£	£
Annual net distribution from The Lionel Bart Royalties Trust	41,254	58,898
Gift aid relief claim	10,314	14,725
	<u>51,568</u>	<u>73,623</u>

**THE LIONEL BART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

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**4 Cash at bank and in hand**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Clintons bank account	4,493	1,677
Coutts Current bank account	1,000	1,000
Coutts reserve account	6,491	7,736
	<u>11,985</u>	<u>10,413</u>

**5 Reconciliation of movements in funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Opening fund balances	81,857	27,949
Net incoming resources	(19,985)	53,908
	<u>61,872</u>	<u>81,857</u>