

THE GENERATIONS FOUNDATION

England & Wales · Charity number 1110565

Details

Other names	THE GENERATIONS CHARITABLE TRUST
Status	Registered
Legal form	Other
Registered	2005-07-25
Register	View on the Charity Commission register

Contact

Address	36 Marryat Road London SW19 5BD
Phone	02089467760
Website	www.generationsct.co.uk

Activities

Objects: TO MAKE GRANTS FOR SUCH CHARITABLE PURPOSES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT. THE TRUSTEES MAY MAKE SUCH GRANTS FROM EITHER INCOME OR CAPITAL OF THE CHARITY.

Activities: The objectives of the charity are to assist a wide ranging class of beneficiaries both in and out of the UK.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, WORLDWIDE.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£137,979	£175,896	-	-
2024-04-05	£228,226	£167,081	-	-
2023-04-05	£187,684	£219,889	-	-
2022-04-05	£250,008	£332,278	-	-
2021-04-05	£375,018	£311,727	-	-

Trustees

Name	Role	Appointed
BOB FINCH		
Rohini Finch		
STEPHEN JOHN FINCH		

THE GENERATIONS FOUNDATION

England & Wales - Charity number 1110565

Accounts

THE GENERATIONS FOUNDATION

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH April 2025**

Registered Charity Number: 1110565

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5TH APRIL 2025**

Reference and Administrative Information

Charity Name: THE GENERATIONS FOUNDATION

Registered Charity number: 1110565

Registered Office: 36 Marryat Road
London SW19 5BD

Trustees: RP Finch
R Finch
SJ Finch

Bankers: Coutts & Co
440 Strand
London WC2R 0QS

Independent Examiner: Dunstanette Kuti **FCCA MCSI**
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

THE GENERATIONS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR TO 5TH APRIL 2025

Objectives

The Generations Foundation, formerly The Generations Charitable Trust, is an unincorporated charity established by trust deed on 1st July 2005. The name was changed in November 2011.

The objectives of the charity are to assist a wide- ranging class of beneficiaries both in and out of the U.K. Our focus has been broadly split between supporting disadvantaged children, small local charities and environmental concerns. We have assisted U.K. based causes as well as several overseas.

It is the intention of the trustees to continue to build on this range of charities. Whilst the trustees are committed to supporting worthy causes, they have not entered in to any binding commitments for the future.

The trustees meet regularly to review requirements of potential beneficiaries, overall strategy and direction of the charity, as well as investment strategy.

The trustees have the power at their discretion to pay or apply the capital and income in favour of the above objectives. The trust was registered as a charity with the Charity Commission number 1110565 on the 25th July 2005.

Trustees

R P Finch
R Finch
S J Finch

The power of appointing new or additional trustees is vested with the trustees. The trustees make decisions about the organisation and management of the trust on a joint basis.

Review

The statement of financial activities for the period is shown. The activity of the charity is financed by its investment income and capital. During the period the charity made donations to various charities and educational establishments totalling £167,685. The make-up of these grants is disclosed in the notes to the accounts. The Foundation has been involved with many activities during the year, some of which are outlined below:

We have continued our commitment to disadvantaged young people with support of:

21 and Co and PSDS (Proud to Support Downs syndrome) - Two charities that support children with Downs Syndrome

21 and Co was founded by two Mums from Twickenham in 2000. They now support approximately 300 families who have a child with Downs Syndrome. They are run entirely by volunteers and also support the Midwifery team at Kingston Hospital.

PSDS is a local charity founded by three families over 18 years ago to support children and young adults with Down syndrome and their families.

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In 2024 they acquired their own premises with an aim to build a Centre of Excellence for individuals with Down syndrome.

The Centre of Excellence provides a base where 130 members feel supported and they can invite the community in to work alongside them. The facility incorporates stimulating learning spaces, brand new training facilities and digital technology, a new kitchen for developing life skills and independence and a large open space for activities to support learning and social development.

Regenerate

Regenerate has been supporting young people and families in Roehampton since 2000, helping transform lives and communities from the inside out. It also helps and supports others who are initiating similar projects on estates across London. It provides positive activities, mentoring and coaching to young people, helping them to gain skills and employment and enabling them to move from a position of disenfranchise to playing a full role in society. In 2014 Regenerate started its first social enterprise company The Feel Good Bakery. In response to trading difficulties posed by COVID the charity established two coffee carts selling barista quality coffee and food direct to the public. Since then they have opened a coffee shop where young people can secure their first experience of work. Regenerate continue to develop and support young people in their local area.

Jigsaw4U

Helping put the pieces back together – is what Jigsaw4U do for young people struggling with bereavement, depression and anxiety, and independent living, amongst many other challenges faced by young people and their families today. They have a London Youth gold quality award, very few organisations achieve this award. In total they supported over 10,000 individuals which included just over three thousand new enquires. This year they have expended the mental health support they offer young people. We are delighted to continue supporting this well run and impactful charity.

Child Aid

We were pleased to support the continuing work of Child Aid who provide support to disadvantaged children in Romania.

Prodigal Bikes

Provide adapted bicycles to school students, teachers, and health workers across Africa to allow them easier access to school. The bikes are prepared in the UK by young people who have left prison. The charity also provides bike parts and trains local people as mechanics to keep the bikes in good repair. We were pleased to support the provision bikes to Tanzania and Kenya

Malawi Schools Trust

We have extended our support to MST again this year as they support and develop a further two schools. At our suggestion they have also provided meals for some children, this has had the immediate impact of improving school attendance. They have well established ways of working and are making excellent progress with the additional schools.

Cygnus Learning

This charity provides education to children in rural areas of Sri Lanka who would otherwise not be able to access senior education. This year they started building a school house and are making great progress.

We have also continued to support local rising British athletes.

Our support of ecological projects included:

Ubuntu Pathways

Is a community institution providing integrated systems of support across health, education and social services in the South African area of Gqeberha (formerly Port Elizabeth). They measure their success by graduates who are on track for a healthy and financially sustainable life rather than the inputs the charity makes to beneficiaries, We have been pleased to support this life changing organisation.

Whale Wise

We continued support for a new and relatively small charity doing impressive work, researching the impact of developments in Iceland on the Whale population as well as the impact of fishing and damage it causes to the whale population. They continue to grow as a charity taking steps to create more sustainable income through public engagement

Administration

The trustees have continued the services of an Administrator to work part time for the charity.

Plans for Future Periods

The trustees will continue to focus on local Charities wherever possible and remain dedicated to our goals of helping disadvantaged children. In addition, the charity will consider additional ecological support.

Public Benefit

In setting the Trust's objectives and planning its activities the Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that the objects of the Trust, the activities outlined in this report and plans for future periods demonstrate public benefit.

Reserves policy

The Generations Foundation makes its charitable donations from income and capital and incurs administration expenses and therefore the trustees consider that realised income reserves are required to be retained to meet this commitment. This policy is regularly reviewed at trustee meetings held during the year.

Risk management

The major risks to which The Generations Foundation are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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 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 Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

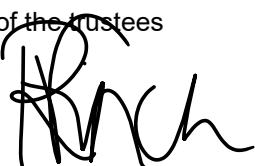
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and 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 trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

We consider the audit requirements of S144 of the Charities Act 2011 does not apply.

On behalf of the trustees

R Finch



Dated: 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GENERATIONS FOUNDATION

Independent Examiner's Report on the Accounts

I report on the accounts for the charity for the year ended 5th April 2025.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5) (b); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

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 you as 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements have not been met;

- 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 ,or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti FCCA

Date: 30/01/26

Position: Community Accountant
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
Surrey, SM1 3AA

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

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2025 £	2025 £	2025 £	2024 £
Income from:					
Donations	2	-	137,500	137,500	227,500
Investments		-	479	479	726
Total		-	137,979	137,979	228,226
Expenditure on:					
Charitable Activities	3	-	175,896	175,896	167,081
Total		-	175,896	175,896	167,081
Net Income / (expenditure)		-	(37,917)	(37,917)	61,145
Transfers between funds		-	-	-	-
Net movement in funds		-	(37,917)	(37,917)	61,145
Total Funds brought forward		-	69,518	69,518	8,373
Total Funds carried forward	7	-	31,601	31,601	69,518

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE GENERATIONS FOUNDATION
BALANCE SHEET AS AT 5TH APRIL 2025**

	Note	2025		2024	
		£	£	£	£
CURRENT ASSETS:					
Cash at bank and in hand		33,401		77,067	
CREDITORS: amounts falling due within one year					
Creditors	6	1,800		7,549	
NET CURRENT ASSETS:			31,601		69,518
NET ASSETS			31,601		69,518
THE FUNDS					
Restricted			-		-
Unrestricted			31,601		69,518
	7		31,601		69,518

Approved by the Board of Trustees and signed on its behalf by:



Rohini Finch

2026

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

Summary of significant accounting policies

1.1 General information and basis of preparation

The Generations Foundation is an unincorporated charity established by trust deed on 1st July 2005. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide grants to charities which meet the objectives of the charity stated on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A. The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" issued on 16 July 2014, and the Charities Act 2011.

1.2 Cost of raising funds

The cost of generating funds consists of governance costs, website funding, and bank charges.

1.3 Income recognition

All income is recognised at the date in which the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (Continued)

1.4 Expenditure recognition

Liabilities are recognised as expenditure at the date that there is a legal or constructive obligation omitting the charity to the expenditure; it is probable that settlement will be required; and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Provisions of grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.5 Charitable activities

Costs of charitable activities include grants made during the year.

1.6 Incoming resources

Incoming resources are included gross on a receivable basis. There are no deferred incoming resources.

1.7 Investment income

Investment income is included in the statement of financial activities on the accrual basis.

1.8 Accounting basis

The accounts have been prepared on an accruals basis,

2. INCOME FROM DONATION

	Total Funds 2025	Total Funds 2024
Donations Received	100,000	190,000
Gift Aid	37,500	37,500
	137,500	227,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (continued)

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£
Charitable expenditure				
Grants	-	167,685	167,685	154,029
Donations		-	-	-
Direct costs (note 4)	5,770	-	5,770	10,700
	5,770	167,685	173,455	164,729
Governance costs (note 5)	-	2,441	2,441	2,352
	5,770	170,126	175,896	167,081

Charitable grants and donations	2025	2024
	£	£
Grants & Donations:		
Child Aid	5,000	10,000
Child Bereavement	-	1,000
Farnham Powerchair	-	3,000
Finch Robert & Finch Rohini Refund of JBMF WLT	-	50,000
GKW Dangampolage (Cygnus Learning)	-	1,000
Home Start Merton	-	15,000
Jigsaw4U	25,000	20,000
Lars Bonding (for Oliver Bonding)	-	10,000
Prodigal Bikes	2,000	5,000
Whale Wise	25,000	25,000
Regenerate	-	10,000
Foundation Biodiversidad	-	4,029
Gayathri Dangampolage	4,000	-
World Land Trust	2,000	-
Ubuntu Pathways	50,000	-
PSDS Providing Support For Individuals with Down Syndrome	10,000	-
The Paul Strank Charitable Trust	2,000	-
21 And Co	10,000	-
Greenhouse Sports	19,685	-
Nature Bolivia Foundation	3,000	-
James Robert Crossett	10,000	-
	167,685	154,029

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (continued)

4 SUPPORT COSTS COMPRISE OF:

	2025	2024
	£	£
Direct costs	5,350	10,200
Office costs	420	500
	5,770	10,700

5. GOVERNANCE

	2025	2024
	£	£
Independent Examiner Fees	1,910	1,865
Bank Charges	531	487
	2,441	2,352

NET INCOME EXPENDITURE	2025	2024
	£	£0
Independent Examination Costs	1,910	1,865

During the year no Trustees received any remuneration (2024 –Nil)

During the year no Trustees received any benefits in kind (2024 –Nil)

During the year no Trustees received any reimbursement of expenses (2024 –Nil)

6 CREDITORS – Amounts falling within one year

	2025	2024
	£	£
Accruals	1,800	3,520
Grants payable	-	4,029
	1,800	7,549

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (continued)

7. STATEMENT OF FUNDS

	At 5th April 2024	Income	Expenditure	Transfer	At 5th April 2025
	£	£	£	£	£
Specific Funds	-	-	-	-	-
General Funds	69,518	137,979	(175,896)	-	31,601
Total Unrestricted Funds	69,518	137,979	(175,896)	-	31,601
	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
TOTAL FUNDS	69,518	137,979	(175,896)	-	31,601

THE GENERATIONS FOUNDATION

England & Wales - Charity number 1110565

Accounts

Registered Charity Number: 1110565

THE GENERATIONS FOUNDATION

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH April 2024**

Registered Charity Number: 1110565

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5TH APRIL 2024**

Reference and Administrative Information

Charity Name: THE GENERATIONS FOUNDATION

Registered Charity number: 1110565

Registered Office: 36 Marryat Road
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Trustees: RP Finch
R Finch
SJ Finch

Bankers: Coutts & Co
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Independent Examiner: Community Action Sutton
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THE GENERATIONS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR TO 5TH APRIL 2024

Objectives

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The objectives of the charity are to assist a wide- ranging class of beneficiaries both in and out of the U.K. Our focus has been broadly split between supporting disadvantaged children, small local charities and environmental concerns. We have assisted U.K. based causes as well as several overseas.

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Review

The statement of financial activities for the period is shown. The activity of the charity is financed by its investment income and capital. During the period the charity made donations to various charities and educational establishments totalling £154,029. The make-up of these grants is disclosed in the notes to the accounts. The Foundation has been involved with many activities during the year, some of which are outlined below:

We have continued our commitment to disadvantaged young people with support of:

Home Start Merton

The Generations Foundation has supported its local Home Start charity over recent years. Home Start provides direct practical and emotional support to families in need with young children and who do not meet the threshold for statutory services from the local authority. They also work in partnership with the local authority to help families whose child is subject to a child in need/child protection plan. Home Start's overheads are low as they place trained volunteers alongside parents, providing tailored, personalised support for as long as it is necessary. The Generations Foundation continues to support the great achievements of this charity.

Regenerate

Regenerate has been supporting young people and families in Roehampton since 2000, helping transform lives and communities from the inside out. It also helps and supports others who are initiating similar projects on estates across London. It provides positive activities, mentoring and coaching to young people, helping them to gain skills and employment and enabling them to move from a position of disenfranchise to playing a full role in society. In 2014 Regenerate started its first social enterprise company The Feel Good Bakery. In response to trading difficulties posed by COVID the charity established two coffee carts selling

barista quality coffee and food direct to the public. Since then they have opened a coffee shop where young people can secure their first experience of work. Regenerate continue to develop and support young people in their local area.

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We continued support for a new and relatively small charity doing impressive work, researching the impact of developments in Iceland on the Whale population.

World Land Trust

The Trustees were pleased to provide a donation to The World Land Trust to support the John Burton Memorial Fund and their work with Nativa Bolivia in the Chaco of South America.

Administration

The trustees have continued the services of an Administrator to work part time for the charity.

Plans for Future Periods

The trustees will continue to focus on local Charities wherever possible and remain dedicated to our goals of helping disadvantaged children. In addition, the charity will consider additional ecological support.

Public Benefit

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Risk management

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Statement of Trustees' Responsibilities

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- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
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The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

We consider the audit requirements of S144 of the Charities Act 2011 does not apply.

On behalf of the trustees



R Finch

Dated: 6/7/2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GENERATIONS FOUNDATION**

Independent Examiner's Report on the Accounts

I report on the accounts for the charity for the year ended 5th April 2024.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5) (b); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

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 you as 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements have not been met;

- 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 ,or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti FCCA

Date: 7/12/24

Position: Community Accountant
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
Surrey, SM1 3AA

THE GENERATIONS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2024

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income from:					
Donations	2	-	227,500	227,500	187,500
Investments		-	726	726	184
Total		-	228,226	228,226	187,684
Expenditure on:					
Charitable Activities	3	-	167,081	167,081	219,889
Total		-	167,081	167,081	219,889
Net Income / (expenditure)		-	61,145	61,145	(32,205)
Transfers between funds		-	-	-	-
Net movement in funds		-	61,145	61,145	(32,205)
Total Funds brought forward		-	8,373	8,373	40,578
Total Funds carried forward	7	-	69,518	69,518	8,373

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE GENERATIONS FOUNDATION
BALANCE SHEET AS AT 5TH APRIL 2024**

	Note	2024		2023	
		£	£	£	£
CURRENT ASSETS:					
Cash at bank and in hand		77,067		9,873	
CREDITORS: amounts falling due within one year					
Creditors	6	<u>7,549</u>		<u>1,500</u>	
NET CURRENT ASSETS:			69,518		8,373
NET ASSETS			<u>69,518</u>		<u>8,373</u>
THE FUNDS					
Restricted			-		-
Unrestricted			<u>69,518</u>		<u>8,373</u>
	7		<u>69,518</u>		<u>8,373</u>

Approved by the Board of Trustees and signed on its behalf by:



Rohini Finch

2024

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

Summary of significant accounting policies

1.1 General information and basis of preparation

The Generations Foundation is an unincorporated charity established by trust deed on 1st July 2005. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide grants to charities which meet the objectives of the charity stated on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A. The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" issued on 16 July 2014, and the Charities Act 2011.

1.2 Cost of raising funds

The cost of generating funds consists of governance costs, website funding, and bank charges.

1.3 Income recognition

All income is recognised at the date in which the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (Continued)**1.4 Expenditure recognition**

Liabilities are recognised as expenditure at the date that there is a legal or constructive obligation omitting the charity to the expenditure; it is probable that settlement will be required; and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Provisions of grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.5 Charitable activities

Costs of charitable activities include grants made during the year.

1.6 Incoming resources

Incoming resources are included gross on a receivable basis. There are no deferred incoming resources.

1.7 Investment income

Investment income is included in the statement of financial activities on the accrual basis.

1.8 Accounting basis

The accounts have been prepared on an accruals basis,

2. INCOME FROM DONATION

	Total Funds 2024	Total Funds 2023
Donations Received	190,000	150,000
Gift Aid	37,500	37,500
	227,500	187,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (continued)

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total 2024	Total 2023
	£	£	£	£
Charitable expenditure				
Grants & Donations	-	154,029	154,029	209,418
Direct costs (note 4)	-	10,700	10,700	8,150
	-	164,729	164,729	217,568
Governance costs (note 5)		2,352	2,352	2,321
	-	167,081	167,081	219,889

Charitable grants and donations

	2024	2023
	£	£
Grants & Donations:		
Blue Marine Foundation	-	25,000
Cppd (UK)	-	4,410
Malawi Schools Tru	-	15,000
Momentum	-	5,000
Neuro Harmony Ltd	-	(2,554)
Prostrate Cancer	-	1,000
Second Sight	-	20,000
Sound Science Research	-	19,712
The Tim Henman Foundation	-	6,760
Vincent Wildlife	-	25,000
Georgina Levers	-	4,590
Child Aid	10,000	-
Child Bereavement	1,000	-
Farnham Powerchair	3,000	-
JBMF WLT	50,000	-
Gkw Dangampolage	1,000	-
Home Start Merton	15,000	25,000
Jigsaw4u	20,000	20,000
Lars Bonding	10,000	10,000
Prodigal Bikes	5,000	-
Whale Wise	25,000	5,000
Regenerate	10,000	25,500
Foundation Biodiversidad	4,029	-
	154,029	209,418

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (continued)
4. SUPPORT COSTS COMPRISE OF:

	2024	2023
	£	£
Direct costs	10,200	7,450
Office costs	500	700
	10,700	8,150

5. GOVERNANCE

	2024	2023
	£	£
Independent Examiner Fees	1,865	1,550
Bank Charges	487	771
	2,352	2,321

NET INCOME EXPENDITURE

	2024	2023
	£	£
Independent Examination Costs	1,865	1,550

During the year no Trustees received any remuneration (2023 –Nil)

During the year no Trustees received any benefits in kind (2023 –Nil)

During the year no Trustees received any reimbursement of expenses (2023 –Nil)

6. CREDITORS – Amounts falling within one year

	2024	2023
	£	£
Accruals	3,520	1,500
Grants payable	4,029	-
	7,549	1,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (continued)
7. STATEMENT OF FUNDS

	At 5th April 2023	Income	Expenditure	Transfer	At 5th April 2024
	£	£	£	£	£
Specific Funds	-				-
General Funds	8,373	228,226	(167,081)	-	69,518
Total Unrestricted Funds	8,373	228,226	(167,081)	-	69,518
	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
TOTAL FUNDS	8,373	228,226	(167,081)	-	69,518

THE GENERATIONS FOUNDATION

England & Wales - Charity number 1110565

Accounts

THE GENERATIONS FOUNDATION

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH April 2023**

Registered Charity Number: 1110565

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5TH APRIL 2023**

Reference and Administrative Information

Charity Name: THE GENERATIONS FOUNDATION

Registered Charity number: 1110565

Registered Office: 36 Marryat Road
London SW19 5BD

Trustees: RP Finch
R Finch
SJ Finch

Bankers: Coutts & Co
440 Strand
London WC2R 0QS

Independent Examiner: Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

THE GENERATIONS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR TO 5TH APRIL 2023

Objectives

The Generations Foundation, formerly The Generations Charitable Trust, is an unincorporated charity established by trust deed on 1st July 2005. The name was changed in November 2011.

The objectives of the charity are to assist a wide- ranging class of beneficiaries both in and out of the U.K. Our focus has been broadly split between supporting disadvantaged children, small local charities and environmental concerns. We have assisted U.K. based causes as well as several overseas.

It is the intention of the trustees to continue to build on this range of charities. Whilst the trustees are committed to supporting worthy causes, they have not entered in to any binding commitments for the future.

The trustees meet regularly to review requirements of potential beneficiaries, overall strategy and direction of the charity, as well as investment strategy.

The trustees have the power at their discretion to pay or apply the capital and income in favour of the above objectives. The trust was registered as a charity with the Charity Commission number 1110565 on the 25th July 2005.

Trustees

R P Finch
R Finch
S J Finch

The power of appointing new or additional trustees is vested with the trustees. The trustees make decisions about the organisation and management of the trust on a joint basis.

Review

The statement of financial activities for the period is shown. The activity of the charity is financed by its investment income and capital. During the period the charity made donations to various charities and educational establishments totalling £204,828. The make-up of these grants is disclosed in the notes to the accounts. The Foundation has been involved with many activities during the year, some of which are outlined below:

We have continued our commitment to disadvantaged young people with support of:

Malawi Schools Trust

Malawi Schools trust have spent over 10 years fund raising and they have helped improve the schools in a small community called Mtunthama in Central Malawi and put it on a sustainable path. Work is now focused on a community called Mikuyu, 15kms from Mtunthama. Building on our support last year we donated funds towards the building of a hostel for girls. The hostel was completed this year and named 'Generations Hostel'. The work of the charity together with our support means that 200 children in the area are now able to attend senior school.

The Tim Henman Foundation

The THF run the **Career Path Programme** for 16- 24yr olds. They support young people in achieving a sports coaching qualification and guarantee paid work experience to give them a real start. These projects run in Wandsworth and across southeast London.

Living in the heart of Wimbledon we were pleased to support this local charity in their work with local children struggling in education.

Home Start Merton

The Generations Foundation has supported its local Home Start charity over recent years. Home Start provides direct practical and emotional support to families in need with young children and who do not meet the threshold for statutory services from the local authority. They also work in partnership with the local authority to help families whose child is subject to a child in need/child protection plan. Home Start's overheads are low as they place trained volunteers alongside parents, providing tailored, personalised support for as long as it is necessary. The Generations Foundation continues to support the great achievements of this charity.

Regenerate

Regenerate has been supporting young people and families in Roehampton since 2000, helping transform lives and communities from the inside out. It also helps and supports others who are initiating similar projects on estates across London. It provides positive activities, mentoring and coaching to young people, helping them to gain skills and employment and enabling them to move from a position of disenfranchise to playing a full role in society. In 2014 Regenerate started its first social enterprise company The Feel Good Bakery. In response to trading difficulties posed by COVID the charity established two coffee carts selling barista quality coffee and food direct to the public. Regenerate continue to develop and support young people in their local area, so that they focus not just on their needs but the needs of others. They took a group of young people on a fund raising cycle from Paris to London.

Jigsaw4U

Building on the successes of their 25th anniversary last year, they have now achieved a London Youth gold quality award. Very few organisations achieve this award. In total they supported 7,111 individuals which included just over three thousand new enquires. We are delighted to continue supporting this well run and impactful charity.

Our support of ecological projects included:

Vincent Wildlife Trust

In memory of a good friend and great campaigner the trustees were please to make a donation to the Vincent Wildlife Trust to enable the completion of an important project

Sound Science Research Collective

We were pleased to support the work of this charity by making a significant contribution to the purchase of a new boat, which will enable them to expand their research.

Blue Marine foundation

Blue Marine aims to restore the ocean to health by addressing overfishing, one of the world's biggest environmental problems. We were pleased to support them with a donation in support of their vision: "Our vision is a healthy ocean forever, for everyone. We are dedicated to creating marine reserves, restoring vital habitats and establishing models of sustainable fishing. Blue Marine's mission is to see at least 30% of the world's ocean under effective protection by 2030 and the other 70% managed in a responsible way."

Whale Wise

We supported a new and relatively small charity doing impressive work, researching the impact of developments in Iceland on the Whale population.

Administration

The trustees have continued the services of an Administrator to work part time for the charity.

Plans for Future Periods

The trustees will continue to focus on local Charities wherever possible and remain dedicated to our goals of helping disadvantaged children. In addition, the charity will consider additional ecological support.

Public Benefit

In setting the Trust's objectives and planning its activities the Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that the objects of the Trust, the activities outlined in this report and plans for future periods demonstrate public benefit.

Reserves policy

The Generations Foundation makes its charitable donations from income and capital and incurs administration expenses and therefore the trustees consider that realised income reserves are required to be retained to meet this commitment. This policy is regularly reviewed at trustee meetings held during the year.

Risk management

The major risks to which The Generations Foundation are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

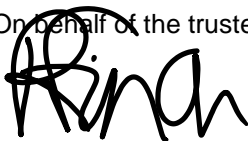
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that 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 Charity (Accounts and Reports) Regulations 2008 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 trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

We consider the audit requirements of S144 of the Charities Act 2011 does not apply.

On behalf of the trustees



R Finch

Dated: 03/12/ 2023*

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GENERATIONS FOUNDATION

Independent Examiner's Report on the Accounts

I report on the accounts for the charity for the year ended 5th April 2023.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5) (b); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

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 you as 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements have not been met;

- 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 ,or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti FCCA

Date: 05/12/2023

Position: Community Accountant
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
Surrey, SM1 3AA

THE GENERATIONS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2023

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income from:					
Donations	2	-	187,500	187,500	250,000
Investments		-	184	184	8
Total		-	187,684	187,684	250,008
Expenditure on:					
Charitable Activities	3	-	219,889	219,889	332,278
Total		-	219,889	219,889	332,278
Net Income / (expenditure)		-	(32,205)	(32,205)	(82,270)
Net movement in funds		-	(32,205)	(32,205)	(82,270)
Total Funds brought forward		-	40,578	40,578	122,848
Total Funds carried forward	7	-	8,373	8,373	40,578

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE GENERATIONS FOUNDATION
BALANCE SHEET AS AT 5TH APRIL 2023**

	Note	2023		2022	
		£	£	£	£
CURRENT ASSETS:					
Cash at bank and in hand		9,873		42,078	
CREDITORS: amounts failing due within one year					
Creditors	6	<u>1,500</u>		<u>1,500</u>	
NET CURRENT ASSETS:			8,373		40,578
NET ASSETS			<u>8,373</u>		<u>40,578</u>
THE FUNDS					
Unrestricted			<u>8,373</u>		<u>40,578</u>
	7		<u>8,373</u>		<u>40,578</u>

Approved by the Board of Trustees and signed on its behalf by:



Rohini Finch

03/12/ 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023**Summary of significant accounting policies****1.1 General information and basis of preparation**

The Generations Foundation is an unincorporated charity established by trust deed on 1st July 2005. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide grants to charities which meet the objectives of the charity stated on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A. The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" issued on 16 July 2014, and the Charities Act 2011.

1.2 Cost of raising funds

The cost of generating funds consist of governance costs, website funding and bank charges.

1.3 Income recognition

All income is recognised at the date in which the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (Continued)**1.4 Expenditure recognition**

Liabilities are recognised as expenditure at the date that there is a legal or constructive obligation omitting the charity to the expenditure; it is probable that settlement will be required; and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Provisions of grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.5 Charitable activities

Costs of charitable activities include grants made during the year.

1.6 Incoming resources

Incoming resources are included gross on a receivable basis. There are no deferred incoming resources.

1.7 Investment income

Investment income is included in the statement of financial activities on the accruals basis.

1.8 Accounting basis

The accounts have been prepared on an accruals basis,

2. INCOME FROM DONATION

	Total Funds 2023	Total Funds 2022
Donations Received	150,000	200,000
Gift Aid	37,500	50,000
	187,500	250,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (continued)**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Charitable expenditure				
Grants	-	209,418	209,418	298,054
Donations	-	-	-	25,000
Direct costs (note 4)	-	8,150	8,150	7,724
	-	217,568	217,568	330,778
Governance costs (note 5)		2,321	2,321	1,500
	-	219,889	219,889	332,278

Charitable grants and donations	2023 £	2022 £
Grants & Donations:		
Grants:		
British Red Cross	-	60,000
Blue Marine Foundation	25,000	-
CPPD (UK)	4,410	-
Child Bereavement	-	5,000
Crammer Primary School	-	5,000
Downs South London	-	12,500
Global Hospital and Research Centre New Delhi Branch	-	15,000
Home Start Merton	25,000	25,000
Jigsaw4U	20,000	40,000
Kids Care London	-	5,000
Lars Bonding	10,000	-
Malawi Schools Trust	15,000	2,000
Momentum	5,000	10,000
Neuro harmony Ltd	(2,554)	2,554
Prodigal Bikes	-	8,000
Prostrate Cancer	1,000	-
Rozmanita	-	15,000
Second Sight	20,000	-
Sound Science Research	19,712	-
Small Steps SFP	-	12,500
Stem4	-	500
The Lantern Trust	-	5,000
The Linden Lodge	-	15,000
The Tim Henman Foundation	6,760	-
UNHCR	-	40,000
Vincent Wildli	25,000	-
Whale Wise	5,000	-
Willdoes	-	10,000
Wimbledon Guild	-	5,000
You Make It	-	5,000
Georgina Levers	4,590	-
Donations:		
Regenerate	25,500	25,000
	209,418	323,054

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (continued)
4. SUPPORT COSTS COMPRISE OF:

	2023	2022
	£	£
Direct costs	7,450	7,314
Office costs	700	410
	8,150	7,724

5. GOVERNANCE

	2023	2022
	£	£
Independent Examiner Fees	1,550	1,500
Trustee Meeting Expenses	-	-
Bank Charges	771	-
	2,321	1,500

NET INCOME EXPENDITURE

	2023	2022
	£	£
Independent Examination Costs	1,550	1,500

During the year no Trustees received any remuneration (2022 –Nil)

During the year no Trustees received any benefits in kind (2022 –Nil)

During the year no Trustees received any reimbursement of expenses (2022 –Nil)

6. CREDITORS – Amounts falling within one year

	2023	2022
	£	£
Accruals	1,500	1,500
	1,500	1,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (continued)

7. STATEMENT OF FUNDS

	At 5th April 2022	Income	Expenditure	Transfer	At 6th April 2023
	£	£	£	£	£
Specific Funds	-	-	-	-	-
General Funds	40,578	187,684	(219,889)	-	8,373
Total Unrestricted Funds	40,578	187,684	(219,889)	-	8,373
	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
TOTAL FUNDS	40,578	187,684	(219,889)	-	8,373

THE GENERATIONS FOUNDATION

England & Wales - Charity number 1110565

Accounts

THE GENERATIONS FOUNDATION

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH April 2022**

Registered Charity Number: 1110565

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5TH APRIL 2022**

Reference and Administrative Information

Charity Name: THE GENERATIONS FOUNDATION

Registered Charity number: 1110565

Registered Office: 36 Marryat Road
London SW19 5BD

Trustees: RP Finch
R Finch
SJ Finch

Bankers: Coutts & Co
440 Strand
London WC2R 0QS

Independent Examiner: Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 1AA

THE GENERATIONS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR TO 5TH APRIL 2022

Objectives

The Generations Foundation, formerly The Generations Charitable Trust, is an unincorporated charity established by trust deed on 1st July 2005. The name was changed in November 2011.

The objectives of the charity are to assist a wide- ranging class of beneficiaries both in and out of the U.K. Our focus has been broadly split between supporting disadvantaged children, small local charities and environmental concerns. We have assisted U.K. based causes as well as several overseas.

It is the intention of the trustees to continue to build on this range of charities. Whilst the trustees are committed to supporting worthy causes, they have not entered in to any binding commitments for the future.

The trustees meet regularly to review requirements of potential beneficiaries, overall strategy and direction of the charity, as well as investment strategy.

The trustees have the power at their discretion to pay or apply the capital and income in favour of the above objectives. The trust was registered as a charity with the Charity Commission number 1110565 on the 25th July 2005.

Trustees

R P Finch
R Finch
S J Finch

The power of appointing new or additional trustees is vested with the trustees. The trustees make decisions about the organisation and management of the trust on a joint basis.

Review

The statement of financial activities for the period is shown. The activity of the charity is financed by its investment income and capital. During the period the charity made donations to various charities and educational establishments totalling £323,000. The make-up of these grants is disclosed in the notes to the accounts. The Foundation has been involved with many activities during the year, some of which are outlined below:

We have continued our commitment to disadvantaged young people with support of:

Malawi Schools Trust

We were engaged by their mission to improve education in rural Malawi, one school at a time. They support Secondary Schools in Rural Malawi, and started their work as part of Charity focus of a UK school, Frensham Heights. Over 10 years through fund raising and school trips they have helped improve the schools in a small community called Mtunthama in Central Malawi and put it on a sustainable path. Work is now focused on a community called Mikuyu, 15kms from Mtunthama. For 2 years they have been improving the infrastructure of the school e.g. borehole, library, offices, solar power. We were please to help support the building of teacher's accommodation, which is essential in attracting staff to the area.

Prodigal Bikes

Is a small charity based in the South- West of England. Volunteers collect unwanted mountain bikes donated by the public and bike shops. They refurbish and upgrade them to make them simpler and more reliable, then export them to remote parts of Africa, where they are given to children, teachers and patients

to enable access to education, employment and healthcare. To date the charity has shipped 245 bikes to Kenya and 130 bikes to Malawi. Their trained mechanics in Africa have kept nearly all of the bikes running. At their workshop in Somerset, they work with a homeless outreach organisation. The people they refer learn technical skills as they prepare the Prodigal bikes for Africa, which in turn can help them into employment in the UK.

The dual focus gives local ex-offenders, long term unemployed people and excluded school children the chance to work together, learning new skills to provide for those experiencing extreme poverty and exclusion from employment, education and healthcare in Africa. Some of those supported by Prodigal have gone on to work in the construction industry and one as a guitar maker. We were pleased to contribute shipment costs to transport the bikes to where they are needed.

Home Start Merton

The Generations Foundation has supported its local Home Start charity over recent years. Home Start provides direct practical and emotional support to families in need with young children who do not meet the threshold for statutory services from the local authority. They also work in partnership with the local authority to help families whose child is subject to a child in need/child protection plan. Home Start's overheads are low as they place trained volunteers alongside parents, providing tailored, personalised support for as long as it is necessary. The Generations Foundation continues to support the great achievements of this charity.

Regenerate

Regenerate has been supporting young people and families in Roehampton since 2000, helping transform lives and communities from the inside out. It also helps and supports others who are initiating similar projects on estates across London. It provides positive activities, mentoring and coaching to young people, helping them to gain skills and employment and enabling them to move from a position of disenfranchise to playing a full role in society. In 2014 Regenerate started its first social enterprise company The Feel Good Bakery. In response to trading difficulties posed by COVID the charity established two coffee carts selling barista quality coffee and food direct to the public. Regenerate continue to develop and support young people in their local area, so that they focus not just on their needs but the needs of others. They took a group of young people on a fund raising walk along the Highland Way, some participants had nor been out of London prior to this activity.

Jigsaw4U

Jigsaw celebrated their 25th anniversary this year, one of the things they achieved in this special year was a London Youth silver quality award. We supported two projects this year: the extension of their bereavement services to families and young people in Croydon and support for care Leavers. In total they supported 7,111 individuals which included just over three thousand new enquires. We are delighted to continue supporting this well run and impactful charity.

DSL – Down's South London

Down's South London was founded in 1998. Today, it's a charity that provides a vital service to children with Down's Syndrome (DS) and families in South London. The charity is run by volunteers with no overhead costs. It offers free early intervention multidisciplinary (MDT) therapy provision. It's available to all children with DS from birth to six years and their families living in the South London catchment area. The therapy they offer is a unique package of speech and language therapy, physiotherapy and occupational/sensory therapy delivered by a team of highly skilled, therapists with a specialist knowledge of how young children with DS develop.

DSL is also a family support network, providing much needed support and information sharing, valuable friendship opportunities for parents/carers and other social opportunities.

In addition to DSL, this year we supported Small Steps another charity working with children and their families living with Downs.

The Trustees responded to crisis around the world with significant donations to support Ukraine with donations to British Red Cross and UNHCR

Administration

The trustees have continued the services of an Administrator to work part time for the charity.

Plans for Future Periods

The trustees will continue to focus on local Charities wherever possible and remain dedicated to our goals of helping disadvantaged children. In addition, the charity will consider additional ecological support.

Public Benefit

In setting the Trust's objectives and planning its activities the Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that the objects of the Trust, the activities outlined in this report and plans for future periods demonstrate public benefit.

Reserves policy

The Generations Foundation makes its charitable donations from income and capital and incurs administration expenses and therefore the trustees consider that realised income reserves are required to be retained to meet this commitment. This policy is regularly reviewed at trustee meetings held during the year.

Risk management

The major risks to which The Generations Foundation are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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 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 Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that 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 Charity (Accounts and Reports) Regulations 2008 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 trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

We consider the audit requirements of S144 of the Charities Act 2011 does not apply.

On behalf of the trustees



R Finch

Dated: 17/10/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GENERATIONS FOUNDATION

Independent Examiner's Report on the Accounts

I report on the accounts for the charity for the year ended 5th April 2022.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5) (b); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

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 you as 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements have not been met;

- 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 ,or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti FCCA

Date: 17th October, 2022

Position: Community Accountant
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
Surrey, SM1 3AA

THE GENERATIONS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2022

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations	2		250,000	250,000	375,000
Investments			8	8	18
Total		-	250,008	250,008	375,018
Expenditure on:					
Charitable Activities	3		332,278	332,278	311,727
Total		-	332,278	332,278	311,727
Net Income / (expenditure)		-	(82,270)	(82,270)	63,292
Transfers between funds		-	-	-	-
Net movement in funds		-	(82,270)	(82,270)	63,292
Total Funds brought forward		-	122,848	122,848	59,556
Total Funds carried forward	7	-	40,578	40,578	122,848

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE GENERATIONS FOUNDATION
BALANCE SHEET AS AT 5TH APRIL 2022**

	Note	2022		2021	
		£	£	£	£
CURRENT ASSETS:					
Cash at bank and in hand		42,078		124,258	
CREDITORS: amounts failing due within one year					
Creditors	6	<u>1,500</u>		<u>1,410</u>	
NET CURRENT ASSETS:			40,578		122,848
NET ASSETS			<u>40,578</u>		<u>122,848</u>
THE FUNDS					
Restricted			-		-
Unrestricted			<u>40,578</u>		<u>122,848</u>
	7		<u>40,578</u>		<u>122,848</u>

Approved by the Board of Trustees and signed on its behalf by:



Rohini Finch

17th October 2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022**Summary of significant accounting policies****1.1 General information and basis of preparation**

The Generations Foundation is an unincorporated charity established by trust deed on 1st July 2005. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide grants to charities which meet the objectives of the charity stated on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A. The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" issued on 16 July 2014, and the Charities Act 2011.

1.2 Cost of raising funds

The cost of generating funds consist of governance costs, website funding and bank charges.

1.3 Income recognition

All income is recognised at the date in which the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (Continued)**1.4 Expenditure recognition**

Liabilities are recognised as expenditure at the date that there is a legal or constructive obligation omitting the charity to the expenditure; it is probable that settlement will be required; and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Provisions of grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.5 Charitable activities

Costs of charitable activities include grants made during the year.

1.6 Incoming resources

Incoming resources are included gross on a receivable basis. There are no deferred incoming resources.

1.7 Investment income

Investment income is included in the statement of financial activities on the accruals basis.

1.8 Accounting basis

The accounts have been prepared on an accruals basis,

2. INCOME FROM DONATION

	Total Funds 2022	Total Funds 2021
Donations Received	200,000	300,000
Gift Aid	50,000	75,000
	<u>250,000</u>	<u>375,000</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (continued)

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total 2022	Total 2021
	£	£	£	£
Charitable expenditure				
Grants	298,054		298,054	277,647
Donations	25,000		25,000	25,500
Direct costs (note 4)		7,724	7,724	7,230
			330,778	310,377
Governance costs (note 5)		1,500	1,500	1,350
	-	1,500	332,278	311,727

Charitable grants and donations

	2022	2021
	£	£
Grants & Donations:		
Grants		
British Red Cross	60,000	50,000
Child Bereavement	5,000	-
Cranmer Primary School	5,000	-
Downs South London	12,500	20,000
Global Hospital and Research Centre New Delhi Branch	15,000	-
Home Start Merton	25,000	25,000
Jigsaw4u	40,000	-
Kids Care London	5,000	-
Malawi Schools Trut	2,000	-
Momentum	10,000	-
Neuro Harmony Ltd	2,554	-
Prodigal Bikes	8,000	-
Rozmanita	15,000	-
Small Steps Sfp	12,500	-
Stem4	500	19,226
The Lantern Trust	5,000	-
The Linden Lodge	15,000	-
UNHCR	40,000	-
Willdoes	10,000	-
Wimbledon Guild	5,000	5,000
You Make It	5,000	-
Afc Wimbledon Foun	-	10,000
Launchit Trust	-	7,500
Marine Conservation	-	25,000
Papyrus	-	12,500
Pl84ualsuffa	-	5,000
Second Sight	-	25,000
Sylvie Harding	-	921
Tennis For Free	-	10,000
World Land Trust	-	50,000
Young Minds	-	12,500
Donations		
Regenerate	25,000	25,500
	323,054	303,147

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (continued)**SUPPORT COSTS COMPRISE OF:**

	2022	2021
	£	£
Direct costs	7,314	6,820
Office costs	410	410
	7,724	7,230

GOVERNANCE

	2022	2021
	£	£
Independent Examiner Fees	1,500	1,350
Trustee Meeting Expenses	-	-
Bank Charges	-	-
	1,500	1,350

NET INCOME EXPENDITURE

	2022	2021
	£	£
Independent Examination Costs	1,500	1,350

During the year no Trustees received any remuneration (2021 –Nil)

During the year no Trustees received any benefits in kind (2021 –Nil)

During the year no Trustees received any reimbursement of expenses (2021 –Nil)

4. CREDITORS – Amounts falling within one year

	2022	2021
	£	£
Accruals	1,500	1,410
	1,500	1,410

5. STATEMENT OF FUNDS

	At 5th April 2021	Income	Expenditure	Transfer	At 5th April 2022
	£	£	£	£	£
Specific Funds	-				-
General Funds	122,848	250,008	(332,278)	-	40,578
Total Unrestricted Funds	122,848	250,008	(332,278)	-	40,578
	-				-
Total Restricted Funds	-	-	-	-	-
TOTAL FUNDS	122,848	250,008	(332,278)	-	40,578

THE GENERATIONS FOUNDATION

England & Wales - Charity number 1110565

Accounts

Registered Charity Number: 1110565

THE GENERATIONS FOUNDATION

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH April 2021**

Registered Charity Number: 1110565

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5TH APRIL 2021**

Reference and Administrative Information

Charity Name: THE GENERATIONS FOUNDATION

Registered Charity number: 1110565

Registered Office: 36 Marryat Road
London SW19 5BD

Trustees: RP Finch
R Finch
SJ Finch

Bankers: Coutts & Co
440 Strand
London WC2R 0QS

Independent Examiner: Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 1AA

THE GENERATIONS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR TO 5TH APRIL 2021

Objectives

The Generations Foundation, formerly The Generations Charitable Trust, is an unincorporated charity established by trust deed on 1st July 2005. The name was changed in November 2011.

The objectives of the charity are to assist a wide- ranging class of beneficiaries both in and out of the U.K. Our focus has been broadly split between supporting disadvantaged children, small local charities and environmental concerns. We have assisted U.K. based causes as well as several overseas.

It is the intention of the trustees to continue to build on this range of charities. Whilst the trustees are committed to supporting worthy causes, they have not entered into any binding commitments for the future.

The trustees meet regularly to review requirements of potential beneficiaries; overall strategy and direction of the charity, as well as investment strategy.

The trustees have the power at their discretion to pay or apply the capital and income in favour of the above objectives. The trust was registered as a charity with the Charity Commission number 1110565 on the 25th July 2005.

Trustees

R P Finch
R Finch
S J Finch

The power of appointing new or additional trustees is vested with the trustees. The trustees make decisions about the organisation and management of the trust on a joint basis.

Review

The statement of financial activities for the period is shown. The activity of the charity is financed by its investment income and capital. During the period the charity made donations to various charities and educational establishments totalling almost £303,000. The make-up of these grants is disclosed in the notes to the accounts. The Foundation has been involved with many activities during the year, some of which are outlined below:

We have continued our commitment to environmental issues with support of:

The World Land Trust is a global organisation committed to preserving land, open spaces and wildlife for the planet's future generations. Rohini Finch was a Trustee of the WLT. We are pleased to continue our support for their on -going work.

The Marine Conservation Society (MCS) is the UK's leading charity in protecting our seas, shores, and marine wildlife. Their mission is to lead political, cultural and social change for healthy seas and coasts that support abundant marine wildlife, sustainable livelihoods and enjoyment for all.

The MCS launched a campaign to raise awareness of the impact of Microfibres on the ocean and to encourage clothing manufacturers to support their initiative and to lobby Government to introduce appropriate legislation. We were pleased to make a contribution, to disrupt the damage of microfibres on ocean health.

We continued our support for children young people and families through:

Home Start Merton

The Generations Foundation has supported its local Home Start charity over recent years. Home Start provides direct practical and emotional support to families in need with young children who do not meet the threshold for statutory services from the local authority. They also work in partnership with the local authority to help families whose child is subject to a child in need/child protection plan. Home Start's overheads are low as they place trained volunteers alongside parents, providing tailored, personalised support for as long as it is necessary. The Generations Foundation continues to support the great achievements of this charity.

Regenerate

Regenerate has been supporting young people and families in Roehampton since 2000, helping transform lives and communities from the inside out. It also helps and supports others who are initiating similar projects on estates across London. It provides positive activities, mentoring and coaching to young people, helping them to gain skills and employment and enabling them to move from a position of disenfranchise to playing a full role in society. In 2014 Regenerate started its first social enterprise company The Feel Good Bakery. In response to trading difficulties posed by COVID the charity established two coffee carts selling barista quality coffee and food direct to the public. This pivot enabled the team to expand and increase the number of young people employed from 5 in March to 11 in September.

As a response to food poverty exacerbated by the COVID-19 crisis and lockdown measures, the Roehampton Community Box project was set up and provided over 10,000 food and activity boxes reaching 301 families per week. The food boxes provided approximately 100,000 meals for 1200 people. The Roehampton Community Box has worked in partnership with 12 schools, nurseries and youth groups. We were impressed with Regenerate's flexibility in the face of the pandemic and pleased to support them for a further year.

Jigsaw4U

All Jigsaw4u services remained operational throughout the pandemic. Many staff worked remotely during the lockdown, however several of the team continued to work in schools to support emergency childcare provisions. They expanded their food bank to make essential deliveries to families in need due to shielding, illness or financial hardship. They also sourced laptops and iPads for families who could not otherwise access online education. They also led the Merton Community Hub triage for any child or family related enquiries.

During the year Jigsaw4u reached 6,087 individual children, young people and parents/carers, an increase on last year.

Jigsaw4u was awarded the London Youth Bronze Quality Mark accreditation in January 2020 and maintained the Queen's Award for Voluntary Service, the highest award given to volunteer groups across the UK. We were pleased to support the Charity for a further year, funding the post that supports care leavers.

DSL – Down's South London

Down's South London was founded in 1998. Today, it's a charity that provides a vital service to children with Down's Syndrome (DS) and families in South London. The charity is run by volunteers with no overhead costs. It offers free early intervention multidisciplinary (MDT) therapy provision. It's available to all children with DS from birth to six years and their families living in the South London catchment area. The therapy they offer is a unique package of speech and language therapy, physiotherapy and occupational/sensory therapy delivered by a team of highly skilled, therapists with a specialist knowledge of how young children with DS develop.

DSL is also a family support network, providing much needed support and information sharing, valuable friendship opportunities for parents/carers and other social opportunities.

Stem4

This local charity supports young people with mental health difficulties such as anxiety and those who are self harming. It has developed a number of pioneering Apps which provide young people with coping techniques, via their mobile phone. Apps are now available for Depression, Self-harm, Eating Disorders and Addiction. Stem 4 also delivers training and information to schools to help them understand the mental

health challenges that young people face. Generations donated £19,000 for a third year to fund office space to enable the charity to function properly.

Willdoes Bus

Willdoes was founded in the summer of 2019 by Lesley Paddy after the sudden and tragic death of her son William. She wanted to set up a charity in Will's name that would raise funds and generate experiences for young people in Dorset and the surrounding area. They support organisations that help young people's physical and mental well-being and have also made individual grants. We donated to the 'Community Bus Project' which aims to provide a sustainable 'hub' for Youth Services to access and offer information and support to young people.

Other charities we have supported include:

Second Sight

Began in 2000 with £5,000 donated by a rock star and the goodwill of the founder's fellow ophthalmologists in the NHS. In rural north India, where curable blindness was endemic, the blind were remaining blind due to the paucity of eye surgeons. The charity provided the surgeons, also trained on-site at hospitals with good infrastructure. To maximize the impact, Second Sight focused on the state of Bihar, India's poorest area.

18 years on, over 400,000 people have had their sight restored, countless others prevented from going blind; highly skilled eye surgeons are now doing the work from Bihar supported by skilled paramedics. These community eye hospitals are not merely 'cataract factories' – they offer all ophthalmic services. The collective aim is that they will be self-sufficient and sustainable by the end of 2020 /21. A £20k donation was made to support Second Sight this year .

Beirut Crisis

The explosion in Beirut hit the city hard in August, killing many and leaving thousands homeless, jobless and facing COVID. Generations contributed to supporting those in crisis by donating to Red Cross Lebanon via the British Red Cross.

COVID 19

The pandemic continued through the year and affected fundraising opportunities for many charities, Generations kept contact with all our major beneficiaries to pledge further emergency support if needed. In addition donations were made to support digital and food poverty in the UK through The Wimbledon Guild, AFC Wimbledon (Dons Charity) and PL84UALSUFFA.

Administration

The trustees have continued the services of an Administrator to work part time for the charity.

Plans for Future Periods

The trustees will continue to focus on local Charities wherever possible and remain dedicated to our goals of helping disadvantaged children. In addition the charity will consider additional ecological support.

Public Benefit

In setting the Trust's objectives and planning its activities the Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that the objects of the Trust, the activities outlined in this report and plans for future periods demonstrate public benefit.

Reserves policy

The Generations Foundation makes its charitable donations from income and capital and incurs administration expenses and therefore the trustees consider that realised income reserves are required to be retained to meet this commitment. This policy is regularly reviewed at trustee meetings held during the year.

Risk management

The major risks to which The Generations Foundation are exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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 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 Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that 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 Charity (Accounts and Reports) Regulations 2008 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 trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

We consider the audit requirements of S144 of the Charities Act 2011 does not apply.

On behalf of the trustees


R Finch

Dated: 28/6/21

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GENERATIONS FOUNDATION**

Independent Examiner's Report on the Accounts

I report on the accounts for the charity for the year ended 5th April 2021.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5) (b); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

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 you as 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements have not been met;

- 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 ,or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti ACCA

Date:

1/7/2021

Position: Community Accountant
Community Action Sutton
Granfers Community Centre
73-79 Oakhill Road
Sutton
Surrey, SM1 3AA

THE GENERATIONS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	2	-	375,000	375,000	150,000
Investments		-	18	18	161
Total		-	375,018	375,018	150,161
Expenditure on:					
Charitable Activities	3	-	311,727	311,727	184,686
Total		-	311,727	311,727	184,686
Net Income / (expenditure)		-	63,292	63,292	(34,525)
Transfers between funds		-	-	-	-
Net movement in funds		-	63,292	63,292	(34,525)
Total Funds brought forward		-	59,556	59,556	94,081
Total Funds carried forward	8	-	122,848	122,848	59,556

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE GENERATIONS FOUNDATION
BALANCE SHEET AS AT 5TH APRIL 2021**

	Note	2021		2020	
		£	£	£	£
CURRENT ASSETS:					
Cash at bank and in hand		124,258		60,966	
CREDITORS: amounts falling due within one year					
Creditors	7	<u>1,410</u>		<u>1,410</u>	
NET CURRENT ASSETS:			122,848		59,556
NET ASSETS			<u>122,848</u>		<u>59,556</u>
THE FUNDS					
Restricted			-		-
Unrestricted			<u>122,848</u>		<u>59,556</u>
	8		<u>122,848</u>		<u>59,556</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2021. No members have required the company to obtain an audit of its accounts for the year in question, under Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies' subject the small company's regime.

ON BEHALF OF THE BOARD:



Approved by the Board on28/6/.....2021

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

Summary of significant accounting policies

1.1 General information and basis of preparation

The Generations Foundation is an unincorporated charity established by trust deed on 1st July 2005. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide grants to charities which meet the objectives of the charity stated on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A. The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" issued on 16 July 2014, and the Charities Act 2011.

1.2 Cost of raising funds

The cost of generating funds consist of governance costs, website funding and bank charges.

1.3 Income recognition

All income is recognised at the date in which the charity has entitlement to the income; it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (Continued)**1.4 Expenditure recognition**

Liabilities are recognised as expenditure at the date that there is a legal or constructive obligation omitting the charity to the expenditure; it is probable that settlement will be required; and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Provisions of grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.5 Charitable activities

Costs of charitable activities include grants made during the year.

1.6 Incoming resources

Incoming resources are included gross on a receivable basis. There are no deferred incoming resources.

1.7 Investment income

Investment income is included in the statement of financial activities on the accruals basis.

1.8 Accounting basis

The accounts have been prepared on an accruals basis,

2. INCOME FROM DONATION

	Total Funds 2021	Total Funds 2020
Donations Received	300,000	100,000
Gift Aid	75,000	50,000
	375,000	150,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (continued)

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total 2021	Total 2020
	£	£	£	£
Charitable expenditure				
Grants	303,147	-	303,147	175,704
Donations	-	-	-	-
Direct costs (note 4)	-	7,230	7,230	7,602
	303,147	7,230	310,377	183,306
Governance costs (note 5)	-	1,350	1,350	1,380
	303,147	8,580	311,727	184,686

Charitable grants and donations	2021	2020
	£	£
Grants & Donations:		
AFC Wimbledon Foundation	10,000	-
British Red Cross Society	50,000	-
Downs South London	20,000	-
Home Start Merton	25,000	25,000
Launchit Trust	7,500	-
Marine Conservation	25,000	-
PAPYRUS	12,500	-
PL84UALSUFFA	5,000	-
Regenerate	25,500	1,129
Second Sight	25,000	20,000
Stem4	19,226	16,022
Sylvie Harding	921	-
Tennis For Free	10,000	-
Wimbledon Guild	5,000	-
World Land Trust	50,000	40,000
Young Minds	12,500	-
Dorset Mind	-	2,000
Jigsaw4U	-	20,000
Merton Vision	-	-
MNDA	-	500
Momentum	-	15,000
NFSH Charitable	-	-
Oil Aid Ltd	-	9,553
Polka Childrens	-	10,000
Safe-Hand	-	2,000
Salvation Army	-	10,000
SCAMPPS	-	2,000
Shaun Darcy	-	2,500
	303,147	175,704

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (continued)**4. SUPPORT COSTS COMPRISE OF:**

	2021 £	2020 £
Direct costs	6,820	7,112
Office costs	410	490
	7,230	7,602

5. GOVERNANCE

	2021 £	2020 £
Independent Examiner Fees	1,350	1,380
Trustee Meeting Expenses	-	-
Bank Charges	-	-
	1,350	1,380

NET INCOME EXPENDITURE

	2021 £	2020 £
Independent Examination Costs	1,350	1,380

During the year no Trustees received any remuneration (2020 –Nil)

During the year no Trustees received any benefits in kind (2020 –Nil)

During the year no Trustees received any reimbursement of expenses (2020 –Nil)

6. CREDITORS – Amounts falling within one year

	2021 £	2020 £
Accruals	1,410	1,410
	1,410	1,410

7. STATEMENT OF FUNDS

	At 5th April 2020 £	Income £	Expenditure £	Transfer £	At 5th April 2021 £
General Funds	59,556	375,018	(311,727)	-	122,848
Total Unrestricted Funds	59,556	375,018	(311,727)	-	122,848
TOTAL FUNDS	59,556	375,018	(311,727)	-	122,848