

THE BERNICE COWEN CHARITABLE TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

THE BERNICE COWEN CHARITABLE TRUST

CHARITY INFORMATION

Trustees	J.S. Cowen M.H. Leigh M.A. Lerner
Registered Charity Number	1148944
Address	1 Holbrook Gardens Aldenham Herts WD25 8AB
Bankers	Lloyds Bank plc PO Box 1000 Andover BX1 1LT
Independent Examiner	Michael Lerman FCA Halkin Lerman Davis Beaumont Chancery 44 Southampton Buildings London WC2A 1AP

THE BERNICE COWEN CHARITABLE TRUST

CONTENTS

	Pages
Trustees' Report	1 & 2
Report of the Independent Examiner	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Statement of Accounting Policies	6

THE BERNICE COWEN CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees presents their report and accounts for the year ended 30 June 2023.

Aims and Organisation

The Trust, which is a registered charity, was formed to relieve sickness and for the promotion of health and in particular for study and research in the prevention, treatment and cure of cancer related cancers.

The Trust was established and is governed by its trust deed dated 17 August 2012.

The Trustees manage the affairs of the Trust.

Trustees

The Trustees in office during the year and at the date of this report are as stated in 'Charity Information'. The appointment of Trustees is governed by the Trust deed.

Review of Progress and Achievements

The Trust made charitable donations amounting to £6,884 (2022 Nil) during the year.

Review of the Financial Activities and Affairs

Net receipts for the year amounted to £14,293 (2022 £14,757).

At 30 June 2023 the Trust had cash at bank amounting to £38,776 (2022 £24,483).

Public Benefits

The Charities Act 2011 requires all charities to meet the legal requirement that its aim is to promote the public benefit. The Charity Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aim is to promote public benefit: firstly, there must be an identifiable benefit or benefits and secondly, the benefit must be to the public or a sector in the public. The Trustees consider that they are complying with Section 17 of the Charities Act 2011 and the guidance "public benefit: running a charity".

Donations

Donations are made at the absolute discretion of the Trustees.

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THE BERNICE COWEN CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

Trustees' Responsibilities

The Trustees are required to prepare an account and statement for each financial year present the receipts and payments of the charity for the period and its assets and liabilities at the period end in accordance with the Charities Act 2011 and regulations thereunder. In preparing the account and statement, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with 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 as they apply to small charities and the provisions of the trust deed. Trustees 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.

Approval

This report was approved by the trustees on 20th March 2024 and signed on its behalf

M.A. Lerner

Trustee

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THE BERNICE COWEN CHARITABLE TRUST

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE BERNICE COWEN CHARITABLE TRUST**

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of explanations from you as trustee 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 next statement.

Independent examiner's statement

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

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

Michael Lerman FCA
Halkin Lerman Davis
Beaumont Chancery
44 Southampton Buildings
London
WC2A 1AP

Date: 22nd March 2024

THE BERNICE COWEN CHARITABLE TRUST

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2023**

	Unrestricted Year ended 30 June 2023	Unrestricted Year ended 30 June 2022
	£	£
INCOME RECEIPTS		
Voluntary Sources		
Donations	150	6,524
Income from fund raising events	37,750	17,926
Total Receipts	<u>37,900</u>	<u>24,450</u>
PAYMENTS		
Fund raising events expenses	16,723	9,693
Donations	6,884	-
Total Payments	<u>23,607</u>	<u>9,693</u>
Net Receipts for the Year	14,293	14,757
Balance brought forward	<u>24,483</u>	<u>9,726</u>
Balance at 30 June 2023	<u>38,776</u>	<u>24,483</u>

THE BERNICE COWEN CHARITABLE TRUST

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 JUNE 2023

	2023	2022
Unrestricted		
	£	£
Monetary Assets		
Cash at bank	<u>38,776</u>	<u>24,483</u>

Approved by M.A. Lerner as Trustee
and signed on its behalf.

Signed: M.A. Lerner

Date: 20th March 2024

THE BERNICE COWEN CHARITABLE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Accounting Policies

1 Basis of preparation of accounts

The receipt and payments account has been drawn up as a summary of the receipts and payments made during the period by the charity. Amounts are included by the charity or as cheques are drawn.

The receipts and payments account and statement of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission.

2 Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Receipts and Payments Account.

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