

The Leon Barwell Foundation

Annual Report and Financial Statements

for the Year Ended 30 April 2024

The Leon Barwell Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Ella Ruth Bevan (resigned 31 January 2024)
	Mrs Joanna Charlotte Beal (resigned 31 January 2024)
	Mr Henry Barwell
	Mrs Amanda Benamore (resigned 31 January 2024)
	Mrs Paula Marie Barwell
	Mr Nicholas David Beal (resigned 31 January 2024)
	Mr Robert John Jones (resigned 31 January 2024)
	Mr Benjamin Barwell
	Mr Graham Starmer (resigned 31 January 2024)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Major risks and management of those risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mrs Paula Marie Barwell
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
The Leon Barwell Foundation
for the Year Ended 30 April 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Leon Barwell Foundation for the year ended 30 April 2024 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of The Leon Barwell Foundation, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of The Leon Barwell Foundation and state those matters that we have agreed to state to the board of directors of The Leon Barwell Foundation, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Leon Barwell Foundation and its board of directors as a body for our work or for this report.

It is your duty to ensure that The Leon Barwell Foundation has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The Leon Barwell Foundation. You consider that The Leon Barwell Foundation is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Leon Barwell Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Accountant

Date:.....

The Leon Barwell Foundation

Statement of Financial Activities for the Year Ended 30 April 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		120	120
Other income		<u>1,664</u>	<u>1,664</u>
Total income		<u>1,784</u>	<u>1,784</u>
Expenditure on:			
Charitable activities		<u>(21,981)</u>	<u>(21,981)</u>
Total expenditure		<u>(21,981)</u>	<u>(21,981)</u>
Net expenditure		<u>(20,197)</u>	<u>(20,197)</u>
Net movement in funds		(20,197)	(20,197)
Reconciliation of funds			
Total funds brought forward		<u>164,763</u>	<u>164,763</u>
Total funds carried forward	8	<u><u>144,566</u></u>	<u><u>144,566</u></u>

Statement of Financial Activities for the Year Ended 30 April 2022

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Expenditure on:			
Charitable activities		<u>(21,563)</u>	<u>(21,563)</u>
Total expenditure		<u>(21,563)</u>	<u>(21,563)</u>
Net expenditure		<u>(21,563)</u>	<u>(21,563)</u>
Net movement in funds		(21,563)	(21,563)
Reconciliation of funds			
Total funds brought forward		<u>186,326</u>	<u>186,326</u>
Total funds carried forward	8	<u><u>164,763</u></u>	<u><u>164,763</u></u>

The notes on pages 6 to 8 form an integral part of these financial statements.

The Leon Barwell Foundation

Statement of Financial Activities for the Year Ended 30 April 2024 (continued)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 8.

The notes on pages 6 to 8 form an integral part of these financial statements.

The Leon Barwell Foundation
(Registration number: 1156044)
Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	<u>144,566</u>	<u>164,763</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>144,566</u>	<u>164,763</u>
Total funds	8	<u>144,566</u>	<u>164,763</u>

The financial statements on pages 3 to 8 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
 Mrs Paula Marie Barwell
 Trustee

The Leon Barwell Foundation

Notes to the Financial Statements for the Year Ended 30 April 2024

I Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Leon Barwell Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Leon Barwell Foundation

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	120	120
	<u>120</u>	<u>120</u>

3 Other income

	Unrestricted funds General £	Total funds £
Interest Received	1,664	1,664
Total for 2024	<u>1,664</u>	<u>1,664</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Note			
Donations and trips	21,090	21,090	20,421
Sundry expenses	216	216	216
Legal and professional fees	675	675	926
	<u>21,981</u>	<u>21,981</u>	<u>21,563</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

The Leon Barwell Foundation

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>144,566</u>	<u>164,763</u>

8 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General	<u>164,763</u>	<u>1,784</u>	<u>(21,981)</u>	<u>144,566</u>

	Balance at 1 May 2022 £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds			
General	<u>186,326</u>	<u>(21,563)</u>	<u>164,763</u>