

THE TONY AND AUDREY WATSON CHARITABLE TRUST

England & Wales · Charity number 1158387

Details

Status Registered

Legal form Trust

Registered 2014-08-29

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

Contact

Address Osborne Clarke Llp
Halo
Counterslip
Bristol
BS1 6AJ

Phone 0117 917 4125

Email stacey.mold@osborneclarke.com

Activities

Objects: THE TRUSTEES SHALL HOLD THE CAPITAL AND INCOME OF THE TRUST FUND UPON TRUST TO APPLY THE INCOME, AND ALL OR SUCH PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER TO, OR FOR THE BENEFIT OF, SUCH EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES IN ANY PART OF THE WORLD AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT.

Activities: The Trustees shall hold the capital and the income of the Trust Fund upon trust to apply the income, and all or such part or parts of the capital, at such time or times and in such manner to, or for the benefit of, such exclusively charitable objects and purposes in any part of the world as the Trustees may in their discretion think fit.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£13,724	-	-
2024-03-31	£0	£13,000	-	-
2023-03-31	£125,225	£128,300	-	-
2022-03-31	£125,512	£116,980	-	-
2021-03-31	£0	£107,394	-	-

Trustees

Name	Role	Appointed
ANDREW RICHARD WATSON		2014-04-22
Chloe Victoria Jakubowski		2025-10-31
Hannah Elizabeth Watson		2025-09-24
Margaret Ann Wicke Watson		2025-09-24
Osborne Clarke Trustees Limited		2025-10-31

THE TONY AND AUDREY WATSON CHARITABLE TRUST

England & Wales - Charity number 1158387

Accounts

THE TONY AND AUDREY WATSON CHARITABLE TRUST

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2023

Prepared by:

Thrings LLP
2 Queen Square
Bath
BA1 2HQ

Contents of the Financial Statements

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The Tony and Audrey Watson Charitable Trust

Report of the Trustees for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income, and all or such parts of the capital, at such time or times and in such a manner to, or for the benefit of, such exclusively charitable organisations, objects and purposes in any part of the world as the Trustees may in their discretion think with primary areas of interest being local charities and those in Africa.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The Settlor has transferred funds to the Trustees who have deposited them in the Trust's bank account. The Trustees had meetings to consider the application of the income and capital to charitable activities.

FINANCIAL REVIEW

Principal funding sources

The principal funding source of the Trust is from donations being £100,000 (2022 £100,000) and reclaim of Gift Aid of £25,000 (2022 £25,000). Grants of £125,000 were incurred in the year (2022, £115,000).

Reserves policy

The Trust does not have a reserve policy as the Trust Deed provides for the distribution of income and capital as deemed appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 22 April 2014, and constitutes an unincorporated charity.

Charity constitution

The Trustees may appoint a new trustee at any time, either by way of replacement or addition, and notwithstanding that the total number of trustees may exceed four but shall not exceed seven.

The Tony and Audrey Watson Charitable Trust

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1158387

Principal address

2 Queen Square

Bath

BA1 2HQ

Trustees

M Krill

A Watson

Mrs EA Watson

T Watson

M Young (retired 26th April 2022)

S Watson

Independent Examiner

Andrew Jordan FCA

Haines Watts

Chartered Accountants

6-8 Bath Street

Bristol

BS1 6HL

Approved by the trustees on 18 December 2023.....and signed on their behalf by:

.....

on behalf of the Trustees

**Independent Examiner's Report to the Trustees of the Tony & Audrey Watson
Charitable Trust**

I report to the charity trustees on my examination of the accounts for the year ended 31st March 2023 set out on pages four to ten.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

..... Date 18 December.....2023

Andrew Jordan FCA
Haines Watts
Chartered Accountants
6-8 Bath House
Bath Street
Bristol
BS1 6HL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Total 2023	Total 2022 £
Income and Endowments from:			
Donations and legacies	2	125,000	125,000
Interest receivable	3	225	512
Total		125,225	125,512
 Expenditure on:			
Charitable activities			
Grant funding	4	128,300	116,980
Total		128,300	116,980
 Net Income/(Expenditure) & net movement in funds		(3,075)	8,532
 Total funds brought forward		201,904	193,372
 Total funds at 31 March 2023		198,829	201,904

All of the above results are derived from continuing activities. All funds in the current and prior year are unrestricted.

The Tony and Audrey Watson Charitable Trust

BALANCE SHEET AT 31ST MARCH 2023

	Note	2023 £	2022 £
<u>Current Assets</u>			
Cash at bank		201,589	203,884
		201,589	203,884
<u>Creditors</u>			
Amounts falling due within one year	8	(2,760)	(1,980)
Net Current Assets		198,829	201,904
Total Assets less Current Liabilities		198,829	201,904
Net assets		198,829	201,904
Funds			
Unrestricted funds		198,829	201,904
		198,829	201,904

Approved by the Trustees on 18 December 2023
 and signed on their behalf by:

.....

on behalf of the Trustees

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end are noted as a commitment but not accrued anywhere as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value

NOTES TO THE ACCOUNTS

2 Donations and legacies	2023	2022
	£	£
Donations received	100,000	100,000
Gift Aid income claimed	25,000	25,000
	125,000	125,000

3 Investment Income	2023	2022
	£	£
Deposit account interest	225	512
	225	512

4 Charitable Activities Costs	2023	2022
	£	£
Grant funding of activities	125,000	115,000
Support costs	3,300	1,980
	128,300	116,980

5 Grants payable

Analysis of grants to institutions:	Number of grants paid	2023 Total paid £	2022 Total paid £
Afrikaya	1	5,000	5,000
Alzheimers' Research UK	1	5,000	5,000
Book Aid International	1	5,000	5,000
Borderlands (South West)	1	5,000	5,000
Bowel Disease Research Foundation	1	5,000	5,000
Brightsight Mission	1	5,000	5,000
Cystic Fibrosis Trust	1	5,000	5,000
Designability	1	5,000	5,000
Doorway	1	5,000	5,000
Fare Share South West	1	5,000	
Guide Dogs	1	5,000	
Hope Community Village	1	5,000	5,000
Jesuit Refugee Service	1	5,000	5,000
Julia's House Children's Hospice	1	5,000	5,000
Julian House	1	5,000	5,000
Kalayaan	1	5,000	5,000
Lincolnshire Rural Support Network	1	5,000	5,000
Macular Society	1	5,000	5,000
Medair Emergency Relief & Recovery	1	5,000	5,000
Project Mala	1	5,000	5,000
RAF Benevolent Fund	1	5,000	5,000
RNIB (Talking Books)	1	5,000	5,000
Send a Cow	1	5,000	5,000
Sense International	1	5,000	5,000
St Mungo's	1	5,000	5,000
		125,000	115,000

6 Support Costs

	2023 £	2022 £
Professional fees relating to the administration of the trust of:-	2,280	1,080
Professional fees relating to the independent examination of:- (Including underprovision of £60 for 31.3.2022 year end)	1,020	900
	3,300	1,980

7 Trustees' Remuneration and Benefits

There were no trustees' remunerations or other benefits for the year ended 31 March 2023 nor for the year ended 31st March 2022.

There were also no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31st March 2022.

8 Creditors: Amounts falling due within one year

	2023 £	2022 £
Things LLP - Professional fees including VAT	1,800	1,080
Independent Examiners' fees (Including underprovision of £60 for 31.3.2022 year end)	960	900
	<u>2,760</u>	<u>1,980</u>

9 Movement in Funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	201,904	(3,075)	198,829

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,225	(128,300)	(3,075)

10 Comparative year - movement in Funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	193,372	8,532	201,904

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,512	(116,980)	8,532

11 Related Party Disclosures

During the year aggregate donations of £100,000 (2022 £100,000) were received from the trustees.

Alastair Michael Stuart Young was a trustee of The Tony & Audrey Watson Charitable Trust for part of the accounting period and was on the staff list for Thrings LLP until 31st March 2022. Thrings carry out all of the administration and accounts preparation for the trust. The fee charged for this service in this year was £2,280 including VAT (2022: £1,080).

THE TONY AND AUDREY WATSON CHARITABLE TRUST

England & Wales - Charity number 1158387

Accounts

THE TONY AND AUDREY WATSON CHARITABLE TRUST

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2022

Prepared by:

Thrings LLP
2 Queen Square
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BA1 2HQ

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The Tony and Audrey Watson Charitable Trust

Report of the Trustees for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income, and all or such parts of the capital, at such time or times and in such a manner to, or for the benefit of, such exclusively charitable organisations, objects and purposes in any part of the world as the Trustees may in their discretion think with primary areas of interest being local charities and those in Africa.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

In previous years the Settlor has transferred funds to the Trustees who have deposited them in the Trust's bank account. The Trustees had meetings to consider the application of the income and capital to charitable activities.

FINANCIAL REVIEW

Principal funding sources

The principal funding source of the Trust is from donations being £100,000 (2021 £Nil) and reclaim of Gift Aid of £25,000 (2021 £Nil). Charitable expenditure of £115,000 was incurred in the year (2021, £105,000).

Reserves policy

The Trust does not have a reserve policy as the Trust Deed provides for the distribution of income and capital as deemed appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 22 April 2014, and constitutes an unincorporated charity.

Charity constitution

The Trustees may appoint a new trustee at any time, either by way of replacement or addition, and notwithstanding that the total number of trustees may exceed four but shall not exceed seven.

The Tony and Audrey Watson Charitable Trust

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1158387

Principal address

2 Queen Square

Bath

BA1 2HQ

Trustees

M Krill

A Watson

Mrs EA Watson

T Watson

M Young (retired 26th April 2022)

S Watson

Independent Examiner

Haines Watts

Chartered Accountants

6-8 Bath Street

Bristol

BS1 6HL

Approved by the trustees onand signed on their behalf by:

.....

on behalf of the Trustees

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Total 2022	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	125,000	-
Interest receivable	3	512	-
Total		<u>125,512</u>	<u>-</u>
 Expenditure on:			
Charitable activities			
Grant funding	4	116,980	107,213
Total		<u>116,980</u>	<u>107,213</u>
 Net Income/(Expenditure) & net movement in funds		<u>8,532</u>	<u>(107,213)</u>
 Total funds brought forward		193,372	300,585
 Total funds at 31 March 2022		<u><u>201,904</u></u>	<u><u>193,372</u></u>

All of the above results are derived from continuing activities. All funds in the current and prior year are unrestricted.

The Tony and Audrey Watson Charitable Trust

BALANCE SHEET AT 31ST MARCH 2022

	Note	2022 £	2021 £
<u>Current Assets</u>			
Debtors		-	-
Cash at bank		203,884	194,506
		203,884	194,506
<u>Creditors</u>			
Amounts falling due within one year	8	(1,980)	(1,134)
Net Current Assets		201,904	193,372
Total Assets less Current Liabilities		201,904	193,372
Net assets		201,904	193,372
Funds			
Unrestricted funds		201,904	193,372
		201,904	193,372

Approved by the Trustees on and signed on their behalf by:

.....

on behalf of the Trustees

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have also considered the impact of COVID-19.

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end are noted as a commitment but not accrued anywhere as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value

NOTES TO THE ACCOUNTS

2 Donations and legacies	2022	2021
	£	£
Donations received	100,000	150,000
Gift Aid income claimed	25,000	37,500
	<u>125,000</u>	<u>187,500</u>
 3 Investment Income	 2022	 2021
	£	£
Deposit account interest	512	-
	<u>512</u>	<u>-</u>
 4 Charitable Activities Costs	 2022	 2021
	£	£
Grant funding of activities	115,000	100,000
Support costs	1,980	2,964
	<u>116,980</u>	<u>102,964</u>

5 Grants payable

Analysis of grants to institutions:	Number of grants paid	2022 Total paid £	2021 Total paid £
Afrikeya	1	5,000	5,000
Alzheimers' Research UK	1	5,000	5,000
Book Aid International	1	5,000	5,000
Borderlands (South West)	1	5,000	
Bowel Disease Research Foundation	1	5,000	5,000
Brightlight Mission	1	5,000	5,000
Cystic Fibrosis Trust	1	5,000	5,000
Designability	1	5,000	5,000
Doorway	1	5,000	5,000
Hope Community Village	1	5,000	5,000
Jesuit Refugee Service	1	5,000	-
Julia's House Children's Hospice	1	5,000	5,000
Julian House	1	5,000	5,000
Kalayaan	1	5,000	
Lincolnshire Rural Support Network	1	5,000	5,000
Macular Society	1	5,000	5,000
Medair Emergency Relief & Recovery	1	5,000	5,000
Project Mala	1	5,000	5,000
RAF Benevolent Fund	1	5,000	5,000
RNIB (Talking Books)	1	5,000	5,000
Send a Cow	1	5,000	5,000
Sense International	1	5,000	5,000
St Mungo's	1	5,000	5,000
Grants made for £2,000 or less		-	-
		115,000	100,000

6 Support Costs

	2022 £	2021 £
Professional fees relating to the administration of the trust of:-	1,080	2,214
Professional fees relating to the independent examination of:-	900	-
	1,980	2,214

7 Trustees' Remuneration and Benefits

There were no trustees' remunerations or other benefits for the year ended 31 March 2022 nor for the year ended 31st March 2021.

There were also no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31st March 2021.

8 Creditors: Amounts falling due within one year

	2022 £	2021 £
Thrings LLP - Professional fees including VAT	1,080	1,134
Independent Examiners' fees	900	-
	<u>1,980</u>	<u>1,134</u>

9 Movement in Funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	193,372	8,532	201,904

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,512	(116,980)	8,532

10 Comparative year - movement in Funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	300,585	(107,213)	193,372

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(107,213)	(107,213)

11 Related Party Disclosures

During the year aggregate donations of £100,000 (2021 £Nil) were received from the trustees.

Alastair Michael Stuart Young was a trustee of The Tony & Audrey Watson Charitable Trust during the accounting period but also on the staff list for Thrings LLP. Thrings carry out all of the administration and accounts preparation for the trust. The fee charged for this service in this year was £1,080 including VAT (2021: £2,214).