

THE DEBORAH ROGERS FOUNDATION

England & Wales · Charity number 1167734

Details

Status	Registered
Legal form	Charitable company
Company number	09785652
Registered	2016-06-20
Register	View on the Charity Commission register

Contact

Address	ROGERS COLERIDGE & WHITE LTD 20 Powis Mews London W11 1JN
Phone	02072213717
Email	info@deborahrogersfoundation.org
Website	www.deborahrogersfoundation.org

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE LIMITED TO THAT WHICH IS EXCLUSIVELY CHARITABLE AND FOR THE BENEFIT OF THE PUBLIC ACCORDING TO THE LAWS OF ENGLAND AND WALES THROUGH THE ADVANCEMENT OF EDUCATION AND TRAINING IN PUBLISHING AND LITERARY AGENCY AND WRITING FICTION AND NON-FICTION; AND TO SUPPORT THE DEVELOPMENT OF EMERGING TALENT BY SUPPORTING INDIVIDUALS THROUGH THE AWARD OF GRANTS, INTERNSHIPS AND MENTORING; AND PROMOTING A LOVE OF LITERATURE.

Activities: The objectives of the Foundation are that of advancement of education and training in publishing and literary agency and writing fiction and non-fiction; to support the development of emerging talent by supporting individuals through the awards of grants, internships and mentoring and promoting a love of literature.

Classification

- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£17,312	£29,642	-	-
2024-09-30	£49,353	£30,955	-	-
2023-09-30	£33,471	£20,247	-	-
2022-09-30	£16,638	£26,520	-	-
2021-09-30	£26,188	£4,809	-	-
2020-09-30	£35,500	£15,708	-	-

Trustees

Name	Role	Appointed
LORD MICHAEL FITZHARDINGE BERKELEY	Chair	2015-09-21
DOTTI IRVING		2015-09-21
GILL COLERIDGE		2015-09-21
MARK LE FANU		2016-06-17
PETER QUENTIN STRAUS CBE		2015-09-21
Richard Cable		2022-03-01
Stephen Page		2022-03-01
TAMSIN EASTWOOD		2015-09-21

THE DEBORAH ROGERS FOUNDATION

England & Wales - Charity number 1167734

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2024
for
The Deborah Rogers Foundation
(A Company Limited by Guarantee)**

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

The Deborah Rogers Foundation

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for the Year Ended 30 September 2024

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The Deborah Rogers Foundation

Reference and Administrative Details
for the Year Ended 30 September 2024

TRUSTEES

Lord Berkeley of Knighton
Ms G Coleridge
Ms H T Eastwood
Mr A C Franklin (resigned 28.11.23)
Ms D Irving
Mr M Le Fanu
Mr P Q Straus
Mr R H Cable
Mr S A Page
Mr S G Edenborough (appointed 26.11.24)
Ms M M Halton (appointed 26.11.24)

COMPANY SECRETARY

Ms N Bell

REGISTERED OFFICE

20 Powis Mews
London
W11 1JN

REGISTERED COMPANY NUMBER

09785652 (England and Wales)

REGISTERED CHARITY NUMBER

1167734

INDEPENDENT EXAMINER

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

**Report of the Trustees
for the Year Ended 30 September 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. 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 objectives of the Foundation are that of advancement of education and training in publishing and literary agency and writing fiction and non-fiction; to support the development of emerging talent by supporting individuals through the awards of grants, internships and mentoring and promoting a love of literature.

The Foundation achieves the objectives by means of two awards. The biennial Writers Award gives £10,000 to an unpublished writer to enable them to complete a first book. The annual DRF David Miller Internship Programme offers an entry level introduction to rights and agenting in publishing for people from groups under-represented in the sector, in partnership with Creative Access, a leading social enterprise specialised in diversity, equality and inclusion. The programme with its educational brief supports paid internships at the current rate of London Living Wage plus expenses.

ACHIEVEMENT AND PERFORMANCE

The trustees are pleased to report that during the year the Foundation received donations of £25,850 (2023: £25,650). The Writers Award of £10,000 and DRF David Miller Internship Programme awards of £6,220 (plus expenses) were awarded during the year. The Foundation will continue to follow its core objectives throughout the forthcoming years.

FINANCIAL REVIEW

The Foundation's affairs and activities for the year are presented in the attached financial statements which show an excess of income over expenditure of £18,398 (2023: £13,224). The balances of the unrestricted funds were £244,617 (2023: £226,219).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Deborah Rogers Foundation is a registered charity and is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006, which does not have a share capital. The directors therefore do not have any financial interest in the company nor are there any significant contracts in which they have a material interest.

INVESTMENT POLICY AND OBJECTIVES

Aside from retaining a prudent amount in reserves each year the trustees have decided to invest in COIF Charities Investment Fund. The trustees will continue to review their investment policies on a regular basis.

RESERVES POLICY

The policy of the trustees is to accumulate any surpluses for the time being so as to provide for any discontinuity in funding for both awards with a reserve of one year's expenditure on the award of £10,000 and associated costs. The current reserves of £244,617 (2023: £226,219) are substantially above expenditure of £30,955 for the year (2023: £20,247).

Approved by order of the board of trustees on 29 April 2025 and signed on its behalf by:

Ms N Bell - Secretary

**Independent Examiner's Report to the Trustees of
The Deborah Rogers Foundation**

Independent examiner's report to the trustees of The Deborah Rogers Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Bharat-Kumar Dhanani

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

29 April 2025

The Deborah Rogers Foundation

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,938	25,738
EXPENDITURE ON			
Charitable activities			
Award		18,187	10,003
Governance		12,768	10,244
Total		30,955	20,247
Net gains on investments		23,415	7,733
NET INCOME		18,398	13,224
RECONCILIATION OF FUNDS			
Total funds brought forward		226,219	212,995
TOTAL FUNDS CARRIED FORWARD		244,617	226,219

The Deborah Rogers Foundation (Registered number: 09785652)

Balance Sheet
30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Investments	3	209,789	186,374
CURRENT ASSETS			
Debtors	4	88	88
Cash at bank		34,740	39,757
		<u>34,828</u>	<u>39,845</u>
NET CURRENT ASSETS		<u>34,828</u>	<u>39,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,617</u>	<u>226,219</u>
NET ASSETS		<u>244,617</u>	<u>226,219</u>
FUNDS			
Unrestricted funds		<u>244,617</u>	<u>226,219</u>
TOTAL FUNDS		<u>244,617</u>	<u>226,219</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2025 and were signed on its behalf by:

Ms G Coleridge - Trustee

Mr P Q Straus - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

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

Investments

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

3. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2023	186,374
Revaluations	23,415
	<u>209,789</u>
At 30 September 2024	<u>209,789</u>
NET BOOK VALUE	
At 30 September 2024	<u>209,789</u>
At 30 September 2023	<u>186,374</u>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2024 is represented by:

	Unlisted investments £
Valuation in 2024	<u>209,789</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	88	88
	<u>88</u>	<u>88</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

THE DEBORAH ROGERS FOUNDATION

England & Wales - Charity number 1167734

Accounts

REGISTERED COMPANY NUMBER: 09785652 (England and Wales)
REGISTERED CHARITY NUMBER: 1167734

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2023
for
The Deborah Rogers Foundation
(A Company Limited by Guarantee)

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
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The Deborah Rogers Foundation

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for the Year Ended 30 September 2023**

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The Deborah Rogers Foundation

Reference and Administrative Details
for the Year Ended 30 September 2023

TRUSTEES	Lord Berkeley of Knighton Ms G Coleridge Ms H T Eastwood Mr A C Franklin (resigned 28.11.23) Ms D Irving Mr M Le Fanu Mr P Q Straus Mr R H Cable Mr S A Page
COMPANY SECRETARY	Ms N Bell
REGISTERED OFFICE	20 Powis Mews London W11 1JN
REGISTERED COMPANY NUMBER	09785652 (England and Wales)
REGISTERED CHARITY NUMBER	1167734
INDEPENDENT EXAMINER	DSJ Partners (UK) Limited 2nd Floor 1 Bell Street London NW1 5BY

The Deborah Rogers Foundation (Registered number: 09785652)

**Report of the Trustees
for the Year Ended 30 September 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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 objectives of the Foundation are that of advancement of education and training in publishing and literary agency and writing fiction and non-fiction; to support the development of emerging talent by supporting individuals through the awards of grants, internships and mentoring and promoting a love of literature.

The Foundation achieves the objectives by means of two awards. The biennial Writers Award gives £10,000 to an unpublished writer to enable them to complete a first book. The annual DRF David Miller Internship Programme offers an entry level introduction to rights and agenting in publishing for people from groups under-represented in the sector, in partnership with Creative Access, a leading social enterprise specialised in diversity, equality and inclusion. The programme with its educational brief supports paid internships at the current rate of London Living Wage plus expenses.

ACHIEVEMENT AND PERFORMANCE

The trustees are pleased to report that during the year the Foundation received donations of £25,650 (2022: £16,550). DRF David Miller Internship Programme awards of £4,000 (plus expenses) were awarded during the year. The Foundation will continue to follow its core objectives throughout the forthcoming years.

FINANCIAL REVIEW

The Foundation's affairs and activities for the year are presented in the attached financial statements which show an excess of income over expenditure of £13,224 (2022: (£15,975)). The balances of the unrestricted funds were £226,219 (2022: £212,995).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Deborah Rogers Foundation is a registered charity and is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006, which does not have a share capital. The directors therefore do not have any financial interest in the company nor are there any significant contracts in which they have a material interest.

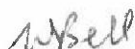
INVESTMENT POLICY AND OBJECTIVES

Aside from retaining a prudent amount in reserves each year the trustees have decided to invest in COIF Charities Investment Fund. The trustees will continue to review their investment policies on a regular basis.

RESERVES POLICY

The policy of the trustees is to accumulate any surpluses for the time being so as to provide for any discontinuity in funding for both awards with a reserve of one year's expenditure on the award of £10,000 and associated costs. The current reserves of £226,219 (2022: £212,995) are substantially above expenditure of £20,247 for the year (2022: £26,520).

Approved by order of the board of trustees on 9 May 2024 and signed on its behalf by:



Ms N Bell - Secretary

**Independent Examiner's Report to the Trustees of
The Deborah Rogers Foundation**

Independent examiner's report to the trustees of The Deborah Rogers Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Bharat-Kumar Dhanani

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

9 May 2024

The Deborah Rogers Foundation

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,738	16,638
EXPENDITURE ON			
Charitable activities			
Award		10,003	21,104
Governance		10,244	5,416
Total		20,247	26,520
Net gains/(losses) on investments		7,733	(6,093)
NET INCOME/(EXPENDITURE)		13,224	(15,975)
RECONCILIATION OF FUNDS			
Total funds brought forward		212,995	228,970
TOTAL FUNDS CARRIED FORWARD		226,219	212,995

The notes form part of these financial statements

The Deborah Rogers Foundation (Registered number: 09785652)

Balance Sheet
30 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Investments	4	186,374	178,641
CURRENT ASSETS			
Debtors	5	88	88
Cash at bank		39,757	34,266
		<u>39,845</u>	<u>34,354</u>
NET CURRENT ASSETS		<u>39,845</u>	<u>34,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>226,219</u>	<u>212,995</u>
NET ASSETS		<u>226,219</u>	<u>212,995</u>
FUNDS	6		
Unrestricted funds		<u>226,219</u>	<u>212,995</u>
TOTAL FUNDS		<u>226,219</u>	<u>212,995</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Deborah Rogers Foundation (Registered number: 09785652)

Balance Sheet - continued
30 September 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 May 2024 and were signed on its behalf by:



Ms G Coleridge - Trustee



Mr P Q Straus - Trustee

Notes to the Financial Statements
for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

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

Investments

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

The Deborah Rogers Foundation

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	16,638
	EXPENDITURE ON	
	Charitable activities	
	Award	21,104
	Governance	5,416
	Total	<u>26,520</u>
	Net gains/(losses) on investments	<u>(6,093)</u>
	NET INCOME/(EXPENDITURE)	(15,975)
	RECONCILIATION OF FUNDS	
	Total funds brought forward	228,970
	TOTAL FUNDS CARRIED FORWARD	<u><u>212,995</u></u>
4.	FIXED ASSET INVESTMENTS	Unlisted investments £
	MARKET VALUE	
	At 1 October 2022	178,641
	Revaluations	7,733
	At 30 September 2023	<u>186,374</u>
	NET BOOK VALUE	
	At 30 September 2023	<u>186,374</u>
	At 30 September 2022	<u><u>178,641</u></u>
	There were no investment assets outside the UK.	
	Cost or valuation at 30 September 2023 is represented by:	
	Valuation in 2023	Unlisted investments £ <u>186,374</u>

The Deborah Rogers Foundation

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Other debtors	88	88
	<u>88</u>	<u>88</u>

6. MOVEMENT IN FUNDS			
	At	Net	At
	1.10.22	movement	30.9.23
	£	in funds	£
Unrestricted funds			
General fund	212,995	13,224	226,219
	<u>212,995</u>	<u>13,224</u>	<u>226,219</u>
TOTAL FUNDS	<u>212,995</u>	<u>13,224</u>	<u>226,219</u>

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

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	25,738	(20,247)	7,733	13,224
	<u>25,738</u>	<u>(20,247)</u>	<u>7,733</u>	<u>13,224</u>
TOTAL FUNDS	<u>25,738</u>	<u>(20,247)</u>	<u>7,733</u>	<u>13,224</u>

Comparatives for movement in funds

	At	Net	At
	1.10.21	movement	30.9.22
	£	in funds	£
Unrestricted funds			
General fund	228,970	(15,975)	212,995
	<u>228,970</u>	<u>(15,975)</u>	<u>212,995</u>
TOTAL FUNDS	<u>228,970</u>	<u>(15,975)</u>	<u>212,995</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	16,638	(26,520)	(6,093)	(15,975)
	<u>16,638</u>	<u>(26,520)</u>	<u>(6,093)</u>	<u>(15,975)</u>
TOTAL FUNDS	<u>16,638</u>	<u>(26,520)</u>	<u>(6,093)</u>	<u>(15,975)</u>

The Deborah Rogers Foundation

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	228,970	(2,751)	226,219
TOTAL FUNDS	<u>228,970</u>	<u>(2,751)</u>	<u>226,219</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,376	(46,767)	1,640	(2,751)
TOTAL FUNDS	<u>42,376</u>	<u>(46,767)</u>	<u>1,640</u>	<u>(2,751)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

THE DEBORAH ROGERS FOUNDATION

England & Wales - Charity number 1167734

Accounts

REGISTERED COMPANY NUMBER: 09785652 (England and Wales)
REGISTERED CHARITY NUMBER: 1167734

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
The Deborah Rogers Foundation
(A Company Limited by Guarantee)

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

The Deborah Rogers Foundation

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The Deborah Rogers Foundation

Reference and Administrative Details for the Year Ended 30 September 2021

TRUSTEES	Lord Berkeley of Knighton Ms G Coleridge Ms H T Eastwood Mr A C Franklin Ms D Irving Mr M Le Fanu Mr P Q Straus
COMPANY SECRETARY	Ms N Bell
REGISTERED OFFICE	20 Powis Mews London W11 1JN
REGISTERED COMPANY NUMBER	09785652 (England and Wales)
REGISTERED CHARITY NUMBER	1167734
INDEPENDENT EXAMINER	DSJ Partners (UK) Limited 2nd Floor 1 Bell Street London NW1 5BY

The Deborah Rogers Foundation

Report of the Trustees for the Year Ended 30 September 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. 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 objectives of the Foundation are that of advancement of education and training in publishing and literary agency and writing fiction and non-fiction; to support the development of emerging talent by supporting individuals through the awards of grants, internships and mentoring and promoting a love of literature.

The Foundation achieves the objectives by means of two biennial awards: The Writers Award which gives £10,000 to an unpublished writer to enable them to complete a first book, and The DRF David Miller Bursary which offers work placements in publishing houses worldwide together with £10,000 to help a young agent or publisher gain international work experience.

ACHIEVEMENT AND PERFORMANCE

The trustees are pleased to report that during the year the Foundation received donations of £26,188 (2020 : £35,500). There was no award during the year (2020: £10,000 Writers Award) as the award timing was postponed due to the pandemic. The Foundation will continue to follow its core objectives throughout the forthcoming years.

FINANCIAL REVIEW

The Foundation's affairs and activities for the year are presented in the attached financial statements which show an excess of income over expenditure of £47,026 (2020: £30,517). The balances of the unrestricted funds were £228,970 (2020: £181,944).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Deborah Rogers Foundation is a registered charity and is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006, which does not have a share capital. The directors therefore do not have any financial interest in the company nor are there any significant contracts in which they have a material interest.

INVESTMENT POLICY AND OBJECTIVES

Aside from retaining a prudent amount in reserves each year the trustees have decided to invest in COIF Charities Investment Fund. The trustees will continue to review their investment policies on a regular basis.

RESERVES POLICY

The policy of the trustees is to accumulate any surpluses for the time being so as to provide for any discontinuity in funding for both awards with a reserve of one year's expenditure on the award of £10,000 and associated costs. The current reserves of £228,970 (2020: £181,944) are substantially above expenditure of £4,809 for the year (2020: £15,708).

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Deborah Rogers Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The Deborah Rogers Foundation

Report of the Trustees for the Year Ended 30 September 2021

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16 May 2022 and signed on its behalf by:

Ms N Bell - Secretary

Independent Examiner's Report to the Trustees of The Deborah Rogers Foundation

Independent examiner's report to the trustees of The Deborah Rogers Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Bharat-Kumar Dhanani
Chartered Accountants
DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

16 May 2022

The Deborah Rogers Foundation

**Statement of Financial Activities
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,188	35,500
EXPENDITURE ON			
Charitable activities			
Award		-	13,000
Governance		4,809	2,708
Total		<u>4,809</u>	<u>15,708</u>
Net gains on investments		<u>25,647</u>	<u>10,725</u>
NET INCOME		47,026	30,517
RECONCILIATION OF FUNDS			
Total funds brought forward		181,944	151,427
TOTAL FUNDS CARRIED FORWARD		<u><u>228,970</u></u>	<u><u>181,944</u></u>

The notes form part of these financial statements

The Deborah Rogers Foundation

Balance Sheet 30 September 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Investments	4	184,734	159,087
CURRENT ASSETS			
Debtors	5	88	100
Cash at bank		44,148	22,757
		44,236	22,857
NET CURRENT ASSETS		44,236	22,857
TOTAL ASSETS LESS CURRENT LIABILITIES		228,970	181,944
NET ASSETS		228,970	181,944
FUNDS	6		
Unrestricted funds		228,970	181,944
TOTAL FUNDS		228,970	181,944

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Deborah Rogers Foundation

Balance Sheet - continued 30 September 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2022 and were signed on its behalf by:

Ms G Coleridge - Trustee

Mr P Q Straus - Trustee

Notes to the Financial Statements
for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

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

Investments

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

The Deborah Rogers Foundation

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	35,500
EXPENDITURE ON	
Charitable activities	
Award	13,000
Governance	2,708
Total	<u>15,708</u>
Net gains on investments	<u>10,725</u>
NET INCOME	<u>30,517</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	151,427
TOTAL FUNDS CARRIED FORWARD	<u><u>181,944</u></u>

4. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2020	159,087
Revaluations	25,647
At 30 September 2021	<u>184,734</u>
NET BOOK VALUE	
At 30 September 2021	<u><u>184,734</u></u>
At 30 September 2020	<u><u>159,087</u></u>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2021 is represented by:

	Unlisted investments £
Valuation in 2021	<u><u>184,734</u></u>

The Deborah Rogers Foundation

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	88	100
	<u>88</u>	<u>100</u>

6. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	181,944	47,026	228,970
	<u>181,944</u>	<u>47,026</u>	<u>228,970</u>
TOTAL FUNDS	<u>181,944</u>	<u>47,026</u>	<u>228,970</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	26,188	(4,809)	25,647	47,026
	<u>26,188</u>	<u>(4,809)</u>	<u>25,647</u>	<u>47,026</u>
TOTAL FUNDS	<u>26,188</u>	<u>(4,809)</u>	<u>25,647</u>	<u>47,026</u>

Comparatives for movement in funds

	At 1.10.19	Net movement in funds	At 30.9.20
	£	£	£
Unrestricted funds			
General fund	151,427	30,517	181,944
	<u>151,427</u>	<u>30,517</u>	<u>181,944</u>
TOTAL FUNDS	<u>151,427</u>	<u>30,517</u>	<u>181,944</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	35,500	(15,708)	10,725	30,517
	<u>35,500</u>	<u>(15,708)</u>	<u>10,725</u>	<u>30,517</u>
TOTAL FUNDS	<u>35,500</u>	<u>(15,708)</u>	<u>10,725</u>	<u>30,517</u>

The Deborah Rogers Foundation

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	151,427	77,543	228,970
TOTAL FUNDS	<u>151,427</u>	<u>77,543</u>	<u>228,970</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	61,688	(20,517)	36,372	77,543
TOTAL FUNDS	<u>61,688</u>	<u>(20,517)</u>	<u>36,372</u>	<u>77,543</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

The Deborah Rogers Foundation

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,100	35,400
Gift aid	88	100
	<u>26,188</u>	<u>35,500</u>
Total incoming resources	26,188	35,500
EXPENDITURE		
Charitable activities		
Postage, stationery & website	1,918	1,364
Sundries	2,891	1,344
Award	-	10,000
Governance costs towards the award	-	3,000
	<u>4,809</u>	<u>15,708</u>
Total resources expended	4,809	15,708
Net income before gains and losses	21,379	19,792
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	25,647	10,725
Net income	<u>47,026</u>	<u>30,517</u>

This page does not form part of the statutory financial statements

THE DEBORAH ROGERS FOUNDATION

England & Wales - Charity number 1167734

Accounts

REGISTERED COMPANY NUMBER: 09785652 (England and Wales)
REGISTERED CHARITY NUMBER: 1167734

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
THE DEBORAH ROGERS FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

THE DEBORAH ROGERS FOUNDATION

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for the Year Ended 30 September 2020**

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THE DEBORAH ROGERS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 30 September 2020

TRUSTEES	Lord Berkeley of Knighton Ms G Coleridge Ms H T Eastwood Mr A C Franklin Ms D Irving Mr M Le Fanu Mr P Q Straus
COMPANY SECRETARY	Ms N Bell
REGISTERED OFFICE	20 Powis Mews London W11 1JN
REGISTERED COMPANY NUMBER	09785652 (England and Wales)
REGISTERED CHARITY NUMBER	1167734
INDEPENDENT EXAMINER	DSJ Partners (UK) Limited 2nd Floor 1 Bell Street London NW1 5BY

THE DEBORAH ROGERS FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. 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 objectives of the Foundation are that of advancement of education and training in publishing and literary agency and writing fiction and non-fiction; to support the development of emerging talent by supporting individuals through the awards of grants, internships and mentoring and promoting a love of literature.

The Foundation achieves the objectives by means of two biennial awards: The Writers Award which gives £10,000 to an unpublished writer to enable them to complete a first book, and The DRF David Miller Bursary which offers work placements in publishing houses worldwide together with £10,000 to help a young agent or publisher gain international work experience.

ACHIEVEMENT AND PERFORMANCE

The trustees are pleased to report that during the year the Foundation received donations of £35,500 (2019: £27,575) and made an award of £10,000 of the Writers Award. The Foundation will continue to follow its core objectives throughout the forthcoming years.

FINANCIAL REVIEW

The Foundation's affairs and activities for the year are presented in the attached financial statements which show an excess of income over expenditure of £30,517 (2019: £28,691). The balances of the unrestricted funds were £181,944 (2019: £151,427).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Deborah Rogers Foundation is a registered charity and is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006, which does not have a share capital. The directors therefore do not have any financial interest in the company nor are there any significant contracts in which they have a material interest.

INVESTMENT POLICY AND OBJECTIVES

Aside from retaining a prudent amount in reserves each year the trustees have decided to invest in COIF Charities Investment Fund. The trustees will continue to review their investment policies on a regular basis.

RESERVES POLICY

The policy of the trustees is to accumulate any surpluses for the time being so as to provide for any discontinuity in funding for both awards with a reserve of one year's expenditure on the award of £10,000 and associated costs. The current reserves of £181,944 (2019: £151,427) are substantially above expenditure of £15,708 for the year (2019: £12,038).

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Deborah Rogers Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

THE DEBORAH ROGERS FOUNDATION

**REPORT OF THE TRUSTEES
for the Year Ended 30 September 2020**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 April 2021 and signed on its behalf by:

.....
Ms N Bell - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE DEBORAH ROGERS FOUNDATION**

Independent examiner's report to the trustees of The Deborah Rogers Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Bharat-Kumar Dhanani
Chartered Accountants
DSJ Partners (UK) Limited
2nd Floor
1 Bell Street
London
NW1 5BY

Date:

THE DEBORAH ROGERS FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		35,500	27,575
EXPENDITURE ON			
Charitable activities			
Award		13,000	11,015
Governance		2,708	1,023
		<hr/>	<hr/>
Total		15,708	12,038
Net gains on investments		<u>10,725</u>	<u>13,154</u>
NET INCOME		30,517	28,691
RECONCILIATION OF FUNDS			
Total funds brought forward		151,427	122,736
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>181,944</u>	<u>151,427</u>

The notes form part of these financial statements

THE DEBORAH ROGERS FOUNDATION

BALANCE SHEET
30 September 2020

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Investments	4	159,087	128,362
CURRENT ASSETS			
Debtors	5	100	1,365
Cash at bank		<u>22,757</u>	<u>21,700</u>
		<u>22,857</u>	<u>23,065</u>
NET CURRENT ASSETS		<u>22,857</u>	<u>23,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>181,944</u>	<u>151,427</u>
NET ASSETS		<u>181,944</u>	<u>151,427</u>
FUNDS	6		
Unrestricted funds		<u>181,944</u>	<u>151,427</u>
TOTAL FUNDS		<u>181,944</u>	<u>151,427</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE DEBORAH ROGERS FOUNDATION

BALANCE SHEET - continued
30 September 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2021 and were signed on its behalf by:

.....
Ms G Coleridge - Trustee

.....
Mr P Q Straus - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

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

Investments

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

THE DEBORAH ROGERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,575
EXPENDITURE ON	
Charitable activities	
Award	11,015
Governance	1,023
	<hr/>
Total	12,038
Net gains on investments	<u>13,154</u>
NET INCOME	28,691
RECONCILIATION OF FUNDS	
Total funds brought forward	122,736
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>151,427</u>

4. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2019	128,362
Additions	20,000
Revaluations	<u>10,725</u>
At 30 September 2020	<u>159,087</u>
NET BOOK VALUE	
At 30 September 2020	<u>159,087</u>
At 30 September 2019	<u>128,362</u>

There were no investment assets outside the UK.

THE DEBORAH ROGERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>100</u>	<u>1,365</u>

6. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	151,427	30,517	181,944
	<u>151,427</u>	<u>30,517</u>	<u>181,944</u>
TOTAL FUNDS	<u>151,427</u>	<u>30,517</u>	<u>181,944</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	35,500	(15,708)	10,725	30,517
	<u>35,500</u>	<u>(15,708)</u>	<u>10,725</u>	<u>30,517</u>
TOTAL FUNDS	<u>35,500</u>	<u>(15,708)</u>	<u>10,725</u>	<u>30,517</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	122,736	28,691	151,427
	<u>122,736</u>	<u>28,691</u>	<u>151,427</u>
TOTAL FUNDS	<u>122,736</u>	<u>28,691</u>	<u>151,427</u>

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	27,575	(12,038)	13,154	28,691
	<u>27,575</u>	<u>(12,038)</u>	<u>13,154</u>	<u>28,691</u>
TOTAL FUNDS	<u>27,575</u>	<u>(12,038)</u>	<u>13,154</u>	<u>28,691</u>

THE DEBORAH ROGERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	122,736	59,208	181,944
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>122,736</u>	<u>59,208</u>	<u>181,944</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	63,075	(27,746)	23,879	59,208
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,075</u>	<u>(27,746)</u>	<u>23,879</u>	<u>59,208</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

THE DEBORAH ROGERS FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,400	26,210
Gift aid	<u>100</u>	<u>1,365</u>
	<u>35,500</u>	<u>27,575</u>
Total incoming resources	35,500	27,575
EXPENDITURE		
Charitable activities		
Postage, stationery & website	1,364	963
Sundries	1,344	60
Award	10,000	10,000
Governance costs towards the award	<u>3,000</u>	<u>1,015</u>
	<u>15,708</u>	<u>12,038</u>
Total resources expended	<u>15,708</u>	<u>12,038</u>
Net income before gains and losses	19,792	15,537
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>10,725</u>	<u>13,154</u>
Net income	<u><u>30,517</u></u>	<u><u>28,691</u></u>