

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**THE GORDON HOWARD MBE
MEMORIAL TRUST**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1178887

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

THE GORDON HOWARD MBE MEMORIAL TRUST
(Charitable Incorporated Organisation)

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THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1178887

DATE OF REGISTRATION 21st June 2018

START OF FINANCIAL YEAR 1st January 2020

END OF FINANCIAL YEAR 31st December 2020

TRUSTEES AT 31ST DECEMBER 2020
Dr R. Cowper
Mr D. Dunn
Mr C. Mandinyenya
Mrs A. Smith
Mrs G. Garrett

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 21st June 2018

OBJECTS

To relieve the needs of elderly people, and those people suffering from the effects of premature ageing, residing in Zimbabwe in any manner which is deemed Charitable within the Laws of England and Wales

CORRESPONDENCE ADDRESS
53 Beechwood Road
Knaphill
Woking
GU21 2DB

PRIMARY BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

INDEPENDENT EXAMINERS
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees present their annual report together with the financial statements of The Gordon Howard MBE Memorial Trust for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011, the CIO Foundation governing document, and 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 (FRS102) (effective 1 January 2019).

Information

Charity Number: 1178887

Registered Address: 53 Beechwood Road, Knaphill, GU21 2DB

Trustees: R Cowper (Chair)
C Mandinyenya
D Dunn
G Garrett
A Smith

Objectives and Activities of the Charity

The charity's purpose is to relieve the needs of elderly people, and those people suffering from the effects of premature ageing, residing in Zimbabwe in any manner which is deemed charitable within the laws of England and Wales.

These objectives will be met by the making of charitable donations to organisations operating in Zimbabwe that fulfil that purpose, such as care homes.

The trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Financial Review, Achievements and Performance in the Year

Unfortunately the charity's activities have been severely limited by the continued effects of the global COVID-19 pandemic, which has impacted fundraising activities during the year.

However, the charity started receiving donations in the year with a total of £32,164 (2019: £nil) being received. These donations include regular monthly donations from some key supporters. Of the donations received in the year, the largest donation was received just prior to the year-end.

The charity did not make any grants in the year but, post year-end, has commenced making grants to eligible organisations for projects which are in line with the Charity's charitable objectives.

The charity incurred minimal expenses in the year ended December 2020, of only £550 (2019: £nil) and therefore ended the year with a surplus and reserves of £31,614 (2019: £nil). Of the reserves, £2,277 were unrestricted and £29,337 were restricted.

The trustees will ensure sufficient reserves to cover operating expenses for a minimum of two years to enable the charity to continue operating if there are periods of low income.

Structure, Governance and Management

The Charity is a Charitable Incorporated Organisation governed by a CIO – Foundation constitution. Eligible persons are appointed as Trustees by the existing Trustees and serve for a standard term of three years.

The trustees have assessed the major risks to which the settlement is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

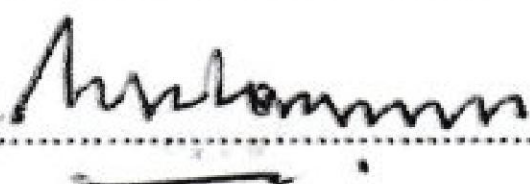
Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 25 October 2021

Signed on their behalf by Trustee 

Printed Name: DR R. A. COOPER

THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	2,827	29,337	32,164	-
TOTAL INCOMING RESOURCES		2,827	29,337	32,164	-
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	50	-	50	-
Governance Costs	4b	500	-	500	-
TOTAL RESOURCES EXPENDED		550	-	550	-
NET INCOMING (OUTGOING) RESOURCES		2,277	29,337	31,614	-
Funds Brought Forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		2,277	29,337	31,614	-

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

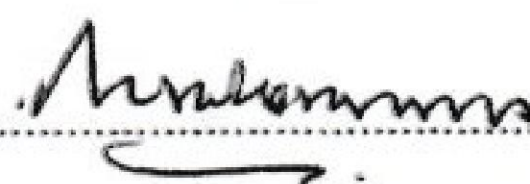
THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	2,777	29,337	32,114	-
Total Current Assets		2,777	29,337	32,114	-
Creditors: Amounts falling due within one year	9	500	-	500	-
NET CURRENT ASSETS		2,277	29,337	31,614	-
TOTAL ASSETS less current liabilities		2,277	29,337	31,614	-
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		2,277	29,337	31,614	-
Funds of the Charity					
General Funds		2,277	-	2,277	-
Restricted Funds	5	-	29,337	29,337	-
Total Funds		2,277	29,337	31,614	-

Approved by the Trustees on 25 October 2021

Signed on their behalf by Trustee 

Printed Name: DR. R.A. Cowell

THE GORDON HOWARD MBE MEMORIAL TRUST
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

THE GORDON HOWARD MBE MEMORIAL TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

31st December 2019 : None

THE GORDON HOWARD MBE MEMORIAL TRUST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations, Grants & Legacies				
Gifts & Donations	2,827	29,337	32,164	-
	2,827	29,337	32,164	-

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Cost of Charitable Activities				
Bank Charges	50	-	50	-
	50	-	50	-

b) Governance Costs

Independent Examiners Fees	9	500	-	500	-
		500	-	500	-

THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

5. RESTRICTED FUNDS

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Capital Projects Fund	-	29,337	-	-	29,337
	-	29,337	-	-	29,337

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Cash at Bank & in Hand	2,777	29,337	32,114	-
	2,777	29,337	32,114	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Independent Examiners Fees	500	-	500	-
	500	-	500	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

THE GORDON HOWARD MBE MEMORIAL TRUST

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

THE GORDON HOWARD MBE MEMORIAL TRUST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Gordon Howard MBE Memorial Trust on the accounts for the year ended 31st December 2020 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF



Date: 27th October 2021