

# THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

England & Wales · Charity number 1180422

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-10-24

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

## Contact

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**Address** 1 St. James Court  
Whitefriars  
Norwich  
Norfolk  
NR3 1RU

**Phone** 01423411411

## Activities

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**Objects:** THE ONLY TWO OBJECTS OF THE FOUNDATION SHALL BE AS FOLLOWS:(A) TO PROMOTE, FOR THE PUBLIC BENEFIT, THE RELIEF OF HUMAN SUFFERING FROM ILLNESS, THROUGH THE PROVISION OF MEDICAL BUILDINGS IN THE COUNTY OF YORKSHIRE, ENGLAND.(B) TO FINANCE BUILDINGS AND OTHER MEDICAL PROJECTS, FOR THE PUBLIC BENEFIT, ON THE CAMPUS OF THE UNIVERSITY OF LEEDS IN YORKSHIRE, ENGLAND FOR THE MEDICAL EDUCATIONAL ADVANCEMENT OF THE STUDENTS.

**Activities:** The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,563,704	£533,354	£1,048,457	0
2023-12-31	£242,191	£431,823	-	-
2022-12-31	£104,135	£440,168	-	-
2021-12-31	£1,074,261	£530,917	£543,772	0
2020-12-31	£349,315	£426,025	-	-

## Trustees

Name	Role	Appointed
Anita Massarella		2024-09-23
LADY OGDEN		2018-10-24
Malcolm Lynch		2023-11-22

**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

England & Wales - Charity number 1180422

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# Accounts

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**The Sir Robert Ogden Charitable Foundation**  
**Trustees' report and Financial Statements**  
**for the year ended**  
**31 December 2024**

Charity Number 1180422

# The Sir Robert Ogden Charitable Foundation

<b>Contents</b>	<b>Page No</b>
Reference and administrative details of the Charity, its Trustees, and advisors	1
Trustees' report	2
Independent auditor's report	5
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the financial statements	12

**The Sir Robert Ogden Charitable Foundation**  
**Reference and administrative details of the Charity, its**  
**Trustees, and advisors**  
**Year ended 31 December 2024**

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<b>Trustees</b>	Lady Ana Ogden (Founder Member Trustee) Anita Massarella (Appointed 23 September 2024) Malcolm Lynch (Appointed 22 November 2023) Justin Garnett (Resigned 23 September 2024)
<b>Charity registered number</b>	1180422
<b>Independent Auditors</b>	Saffery LLP 10 Wellington Place Leeds LS1 4AP
<b>Registered Office</b>	30 Victoria Avenue Harrogate North Yorkshire HG1 5PR
<b>Bankers</b>	Weatherbys Bank Ltd 22 Sanders Road Wellingborough Northampton NN8 4BX

# **The Sir Robert Ogden Charitable Foundation**

## **Trustees' report**

### **Year ended 31 December 2024**

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#### **Report of the Trustees for the year ended 31 December 2024**

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Sir Robert Ogden Foundation are:

a) To promote, for the public benefit, the relief of human suffering from illness, through the provision of medical buildings in the county of Yorkshire, England.

b) To finance buildings and other medical projects, for the public benefit, on the campus of the University of Leeds in Yorkshire, England, for the medical educational advancement of the students.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Achievements undertaken to achieve objectives**

The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

##### **c. Use of volunteers**

The charity is dependent on the voluntary work of the trustees in administering its funds. As this work has no tangible value this is not recognised in the financial statements.

#### **Achievements and performance**

##### **a. Key performance indicators**

During the year, the charity received £1,550,009 in donations (of which £1,500,000 was donated by Sir Robert Ogden CBE Hon LLD's Legacy Trust Fund) (2023: £239,593, of which £230,000 was from Sir Robert Ogden Estates Ltd).

£521,736 (2023: £425,000) has been distributed in the year towards charitable activities.

The Trustees are very grateful to have received donations from the Sir Robert Ogden Legacy Trust Fund and from families who have appreciated the care for the treatment of cancer provided at the three The Sir Robert Ogden Macmillan Centres at St James's University Hospital Leeds, Harrogate District Hospital and Friarage Hospital Northallerton.

The charity has £1,048,457 (2023: £18,107) of unrestricted funds at the year end.

##### **b. Review of activities**

Funds have then been distributed to Macmillan Cancer Support in line with the primary objectives of the charity. The grants paid each year to Macmillan Cancer Support are used towards the cost of constructing a cancer centre. The centre in Northallerton opened in December 2018.

The total amount committed to be paid per the Deed of Gift in 2017 was £3,250,000, and on 2 October 2024 a final payment was made to Macmillan Cancer Support. Of the total amount committed, £717,500 was paid personally by Sir Robert Ogden CBE Hon LLD and £2,532,500 was paid by the charity (also personally funded by Sir Robert Ogden CBE Hon LLD).

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

### Year ended 31 December 2024

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#### Financial review

##### **a. Going concern**

The Trustees have considered the impact of the current economic environment on the charity's income and beneficiaries. Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate in preparation for the next charitable project. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

##### **b. Reserves policy**

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the next project under objectives of the charity. At the period end the Trust has restricted reserves of £nil (2023: £nil), unrestricted reserves of £1,048,457 (2023: £18,107) and free reserves of £1,048,457 (2023: £18,107).

##### **c. Principal Risks and uncertainties**

The trustees have not identified any significant risks associated with the activities of the charity. The reserves are at an appropriate level to adequately cover the immediate commitments as they stand and the trustees are satisfied that the funding for future commitments has been secured.

#### Structure, governance, and management

##### **a. Constitution**

The Sir Robert Ogden Charitable Foundation is a Charitable Incorporated Organisation (CIO). The CIO is constituted under a Trust deed dated 24 October 2018, with a charity reference number of 1180422 and a company number of CE015449.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

##### **c. Induction and training of Trustees**

Following appointment, new Trustees will be introduced to their new role and given copies of the Trust Deed. A number of publications from the Charity Commission will also be provided. Trustees are aware that it is their responsibility to keep abreast of developments in relation to the governance of Charities under the Charities Act 2011.

##### **d. Organisational structure and decision-making policies**

The charity currently has three trustees who are responsible for the strategic direction of the charity. Responsibility for the day-to-day management of the charity is shared amongst the trustees.

#### Plans for future periods

The charity plans to continue to support a number of existing charities to carry out the next project under the objectives of the charity.

#### Fundraising

The charity does not undertake fundraising and therefore does not need to comply with fundraising disclosures.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

Year ended 31 December 2024

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### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP (FRE 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Lady Ana Ogden**  
(Founder Member Trustee)

Date: *21st October 2025*

# **The Sir Robert Ogden Charitable Foundation**

## **Independent auditor's report to the trustees**

### **Year ended 31 December 2024**

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#### **Opinion**

We have audited the financial statements of The Sir Robert Ogden Charitable Foundation for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives

# **The Sir Robert Ogden Charitable Foundation**

## **Independent auditor's report to the trustees**

### **Year ended 31 December 2024**

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rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

# **The Sir Robert Ogden Charitable Foundation**

## **Independent auditor's report to the trustees**

### **Year ended 31 December 2024**

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We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Other matter**

The comparatives for the year ended 31 December 2023 were unaudited.

**The Sir Robert Ogden Charitable Foundation**  
**Independent auditor's report to the trustees**  
**Year ended 31 December 2024**

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Saffery LLP

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Saffery LLP  
Statutory Auditors  
10 Wellington Place  
Leeds  
LS1 4AP

Date: 22 October 2025

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**The Sir Robert Ogden Charitable Foundation**  
**Statement of financial activities**  
Year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from</b>				
Charitable activities	3	1,550,009	1,550,009	239,593
Investment income	4	13,695	13,695	2,598
<b>Total income</b>		<b>1,563,704</b>	<b>1,563,704</b>	242,191
<b>Expenditure on</b>				
Charitable activities	5	533,354	533,354	431,823
<b>Total expenditure</b>		<b>533,354</b>	<b>533,354</b>	431,823
<b>Net movement in funds</b>		<b>1,030,350</b>	<b>1,030,350</b>	(189,632)
<b>Reconciliation of funds</b>				
Total funds brought forward		18,107	18,107	207,739
Net movement in funds		1,030,350	1,030,350	(189,632)
<b>Total funds carried forward</b>		<b>1,048,457</b>	<b>1,048,457</b>	18,107

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 17 form part of these financial statements.

# The Sir Robert Ogden Charitable Foundation

## Balance sheet

Year ended 31 December 2024

	Note	2024	2023
		£	£
<b>Current assets</b>			
Cash at bank and in hand		<u>1,052,207</u>	<u>25,757</u>
		<b>1,052,207</b>	<b>25,757</b>
Creditors: amounts falling due within one year	9	<u>(3,750)</u>	<u>(7,650)</u>
<b>Net current assets</b>		<u><b>1,048,457</b></u>	<u><b>18,107</b></u>
<b>Total net assets</b>		<u><b>1,048,457</b></u>	<u><b>18,107</b></u>
<b>Charity funds</b>			
Unrestricted funds	11	<u><b>1,048,457</b></u>	<u><b>18,107</b></u>
		<u><b>1,048,457</b></u>	<u><b>18,107</b></u>

The financial statements on pages 9 to 17 were approved and authorised for issue by the Trustees and signed on their behalf by:



**Lady Ana Ogden**

(Founder Member Trustee)

Date: *21st October 2025*

The notes on pages 12 to 17 form part of these financial statements.

**The Sir Robert Ogden Charitable Foundation**  
**Statement of Cash Flows**  
Year ended 31 December 2024

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	<b>31 December 2024 £</b>	<b>31 December 2023 £</b>
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) for the financial period	1,030,350	(189,632)
Adjustments for:		
(Decrease)/Increase in creditors	(3,900)	4,900
<b>Net cash generated / (used) in operating activities</b>	<b>1,026,450</b>	<b>(184,732)</b>
<b>Change in cash and cash equivalents in the period</b>	<b>1,026,450</b>	<b>(184,732)</b>
Cash and cash equivalents at the beginning of the period	25,757	210,489
<b>Cash and cash equivalents at the end of the period</b>	<b>1,052,207</b>	<b>25,757</b>

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2024

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### 1. General information

The Sir Robert Ogden Charitable Foundation is a charitable incorporated organisation. The trust is a registered charity in England, charity number 1180422. The principal office is 30 Victoria Avenue, Harrogate, HG1 5PR.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Sir Robert Ogden Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The Trustees have considered the impact of the current economic environment on the Charity’s income and beneficiaries. Considering the significant increase in reserves, the Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

#### 2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its

# **The Sir Robert Ogden Charitable Foundation**

## **Notes to the financial statements**

### **Year ended 31 December 2024**

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recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure of charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. Grants payable are charged in the year in which the grant is paid to the recipient, unless it is conditional. Conditional grants are recognised when the conditions attached are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

#### **2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### **2.6 Taxation**

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

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2024

### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimate reliably.

Liabilities are recognised at the amount the charity anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods and services it must provide.

### 2.10 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

## 3. Income from charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Donations received	1,550,009	1,550,009	239,593
	<u>1,550,009</u>	<u>1,550,009</u>	<u>239,593</u>
Total 2023	<u>239,593</u>	<u>239,593</u>	

## 4. Income from investment activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Bank interest received	13,695	13,695	2,598
	<u>13,695</u>	<u>13,695</u>	<u>2,598</u>
Total 2023	<u>2,598</u>	<u>2,598</u>	

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2024

**5. Analysis of expenditure on charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Grants paid (see below)	521,736	521,736	425,000
Legal fees	4,549	4,549	2,915
Independent examination fee / Audit	4,390	4,390	2,918
Support costs	2,501	2,501	898
Bank charges	178	178	92
	<u>533,354</u>	<u>533,354</u>	<u>431,823</u>
Total 2023	<u>431,823</u>	<u>431,823</u>	

**Analysis of grants**

<b>Analysis</b>	<b>Grants to institutions £</b>	<b>Total £</b>
Macmillan Cancer Support – core grant	520,000	520,000
Macmillan Cancer Support - sundry	1,736	1,763
<b>Total 2024</b>	<u>521,736</u>	<u>521,736</u>

*Analysis of grants – prior year*

<b>Analysis</b>	<b>Grants to institutions £</b>	<b>Total £</b>
Macmillan Cancer Support – core grant	425,000	425,000
<b>Total 2023</b>	<u>425,000</u>	<u>425,000</u>

**6. Auditor and Independent examiner’s remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Audit of the charity’s annual accounts	4,390	-
Independent examination of the charity’s annual accounts	-	2,918
	<u>4,390</u>	<u>2,918</u>

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2024

**7. Trustees' remuneration and expenses**

During the year ended 31 December 2024, no Trustees received any remuneration or other benefits (2023: £nil).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023: £nil).

**8. Employees**

There were no employees during the year (2023: nil).

**9. Creditors**

	2024	2023
	£	£
<b>Amounts falling due within one year</b>		
Accruals	<u>3,750</u>	<u>7,650</u>

**10. Statement of funds**

*Statement of funds - current year*

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
General funds	<u>18,107</u>	<u>1,563,704</u>	<u>(533,354)</u>	<u>1,048,457</u>

*Statement of funds - prior year*

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
General funds	<u>207,739</u>	<u>242,192</u>	<u>(431,824)</u>	<u>18,107</u>

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2024

**11. Analysis of net assets between funds**

*Analysis of net assets between funds – current period*

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	1,052,207	1,052,207
Creditors due within one year	(3,750)	(3,750)
Total	<u>1,048,457</u>	<u>1,048,457</u>

*Analysis of net assets between funds – prior period*

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	25,757	25,757
Creditors due within one year	(7,650)	(7,650)
Total	<u>18,107</u>	<u>18,107</u>

**12. Related party transactions**

During the period, the charity has entered into the following transactions with related parties:

	<b>2024 £</b>	<b>2023 £</b>
Sir Robert Ogden Estates Limited - Donations received	-	230,000
OSS Legacy Fund – Donation received	1,544,000	-
	<u>1,544,000</u>	<u>230,000</u>

Sir Robert Ogden Estates Limited and The Sir Robert Ogden Charitable Foundation have common directors/trustees. The OSS Legacy Fund is part of the will of the late Sir Robert Ogden CBE LLD.

**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

England & Wales - Charity number 1180422

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# Accounts

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**The Sir Robert Ogden Charitable Foundation**

**Unaudited financial statements**

**for the year ended**

**31 December 2023**

Charity Number 1180422

# The Sir Robert Ogden Charitable Foundation

<b>Contents</b>	<b>Page No</b>
Reference and administrative details of the Charity, its Trustees, and advisors	1
Trustees' report	2
Independent examiners report	5
Statement of financial activities	7
Balance sheet	8
Statement of Cash Flows	9
Notes to the financial statements	10

**The Sir Robert Ogden Charitable Foundation**  
**Reference and administrative details of the Charity, its**  
**Trustees, and advisors**  
**Year ended 31 December 2023**

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<b>Trustees</b>	Lady Ana Ogden Malcolm Lynch (appointed 22 November 2023) Anita Websdale (appointed 23 September 2024) Justin Garnett (resigned 23 September 2024)
<b>Charity registered number</b>	1180422
<b>Independent Examiner</b>	Saffery LLP 10 Wellington Place Leeds LS1 4AP
<b>Registered Office</b>	30 Victoria Avenue Harrogate North Yorkshire HG1 5PR

L.O.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

### Year ended 31 December 2023

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#### Report of the Trustees for the year ended 31 December 2023

The trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2023.

#### Objectives and activities

##### a. Policies and objectives

The objectives of the Sir Robert Ogden Foundation are:

- a) To promote, for the public benefit, the relief of human suffering from illness, through the provision of medical buildings in the county of Yorkshire, England.
- b) To finance buildings and other medical projects, for the public benefit, on the campus of the University of Leeds in Yorkshire, England, for the medical educational advancement of the students.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Achievements undertaken to achieve objectives

The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

##### c. Use of volunteers

The charity is dependent on the voluntary work of the trustees in administering its funds. As this work has no tangible value this is not recognised in the financial statements.

#### Achievements and performance

##### a. Key performance indicators

During the year, the charity received £239,593 (2022: £2,953) in donations including gift aid. £431,823 (2022: £440,169) has been distributed towards charitable activities. The charity has £18,107 (2022: £207,739) of unrestricted funds at the year end.

##### b. Review of activities

Funds have then been distributed to MacMillan Cancer Support in line with the primary objectives of the charity as contributions to the funding of the building of the Sir Robert Ogden Macmillan Centre for the treatment of cancer in Northallerton which was completed in December 2018.

#### Financial review

##### a. Going concern

The Trustees have considered the impact of the current economic environment on the Charity's income and beneficiaries. The Trustees consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

J.O.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

### Year ended 31 December 2023

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#### **b. Reserves policy**

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the objectives of the charity. At the period end the Trust has restricted reserves of £nil (2022: £nil), unrestricted reserves of £18,107 (2022: £207,739) and free reserves of £18,107 (2022: £207,739).

#### **c. Principal Risks and uncertainties**

The trustees have not identified any significant risks associated with the activities of the charity. The reserves are at an appropriate level to adequately cover the immediate commitments as they stand and the trustees are satisfied that the funding for future commitments has been secured.

#### **Structure, governance, and management**

##### **a. Constitution**

The Sir Robert Ogden Charitable Foundation is a Charitable Incorporated Organisation (CIO). The CIO is constituted under a Constitution dated 24 October 2018, with a Charity Reference Number of 1180422 and its incorporation is recorded at Companies House under number CE015449.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

##### **c. Induction and training of Trustees**

Following appointment, new Trustees will be introduced to their new role and given copies of the Trust Deed. A number of publications from the Charity Commission will also be provided. Trustees are aware that it is their responsibility to keep abreast of developments in relation to the governance of Charities under the Charities Act 2011.

##### **d. Organisational structure and decision-making policies**

The charity currently has three trustees who are responsible for the strategic direction of the charity. Responsibility for the day-to-day management of the charity is shared amongst the trustees.

##### **Plans for future periods**

The charity plans to continue to support a number of existing charities. In addition the charity will consider donating to a new charitable cause if the trustees agree as to the benefit of the donation and the relevance regarding the aims of the charity.

##### **Fundraising**

The charity does not undertake fundraising and therefore does not need to comply with fundraising disclosures.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

### Year ended 31 December 2023

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#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP (FRE 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
Lady Ana Ogden  
(Trustee)

Date: 07th October 2024

# **The Sir Robert Ogden Charitable Foundation**

## **Independent examiner's report**

**Year ended 31 December 2023**

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### **Independent examiner's report to the trustees of The Sir Robert Ogden Charitable Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Foundation for the year ended 31 December 2023.

#### **Respective Responsibilities of trustees and examiner**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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**

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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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 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.

1.0.

**The Sir Robert Ogden Charitable Foundation**  
**Independent examiner's report**  
**Year ended 31 December 2023**

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Signed:

Dated:

*Saffery LLP*

15 October 2024

Sally Appleton  
ICAEW  
Saffery LLP  
10 Wellington Place  
Leeds  
LS1 4AP

**The Sir Robert Ogden Charitable Foundation**  
**Statement of financial activities**  
**Year ended 31 December 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from</b>				
Charitable activities	3	239,593	239,593	2,953
Investment income	4	2,598	2,598	1,182
Other income		-	-	100,000
<b>Total income</b>		<b>242,191</b>	<b>242,191</b>	<b>104,135</b>
<b>Expenditure on</b>				
Charitable activities	5	431,823	431,823	440,168
<b>Total expenditure</b>		<b>431,823</b>	<b>431,823</b>	<b>440,168</b>
<b>Net movement in funds</b>		<b>(189,632)</b>	<b>(189,632)</b>	<b>(336,033)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		207,739	207,739	543,772
Net movement in funds		(189,632)	(189,632)	(336,033)
<b>Total funds carried forward</b>		<b>18,107</b>	<b>18,107</b>	<b>207,739</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 15 form part of these financial statements.

L.O.

**The Sir Robert Ogden Charitable Foundation**  
**Balance sheet**  
**Year ended 31 December 2023**

	Note	2023	2022
		£	£
<b>Current assets</b>			
Cash at bank and in hand		<u>25,757</u>	<u>210,489</u>
		25,757	210,489
Creditors: amounts falling due within one year	9	<u>(7,650)</u>	<u>(2,750)</u>
<b>Net current assets</b>		<u>18,107</u>	<u>207,739</u>
<b>Total net assets</b>		<u>18,107</u>	<u>207,739</u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	<u>18,107</u>	<u>207,739</u>
		<u>18,107</u>	<u>207,739</u>

The financial statements on pages 7 to 15 were approved and authorised for issue by the Trustees and signed on their behalf by:

.....  
**Lady Ana Ogden**  
 (Trustee)

*L.O.*

Date: 7 October 2024

The notes on pages 10 to 15 form part of these financial statements.

**The Sir Robert Ogden Charitable Foundation**  
**Statement of Cash Flows**  
Year ended 31 December 2023

	31 December 2023 £	31 December 2022 £
<b>Cash flows from operating activities:</b>		
Net (expenditure)/income for the financial period	(189,632)	(336,033)
Adjustments for:		
Decrease/(increase) in debtors	-	214,750
(Decrease)/Increase in creditors	4,900	(1,250)
<b>Net cash used in operating activities</b>	<b>(184,732)</b>	<b>(122,533)</b>
<b>Change in cash and cash equivalents in the period</b>	<b>(184,732)</b>	<b>(122,533)</b>
Cash and cash equivalents at the beginning of the period	210,489	333,022
<b>Cash and cash equivalents at the end of the period</b>	<b>25,757</b>	<b>210,489</b>

L.O.

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2023

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### 1. General information

The Sir Robert Ogden Charitable Foundation is a charitable incorporated organisation. The trust is a registered charity in England, charity number 1180422. The principal office is 30 Victoria Avenue, Harrogate, HG1 5PR.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The Sir Robert Ogden Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The Trustees have considered the impact of the current economic environment on the Charity's income and beneficiaries. The Trustees consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

### Year ended 31 December 2023

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Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure of charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### 2.6 Taxation

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

#### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2023

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimate reliably.

Liabilities are recognised at the amount the Charity anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods and services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations received	<u>239,593</u>	<u>239,593</u>	<u>2,953</u>
	<u>239,593</u>	<u>239,593</u>	<u>2,953</u>
Total 2022	<u>2,953</u>	<u>2,953</u>	

L.O.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2023

**4. Income from investment activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest received	2,598	2,598	1,182
	<u>2,598</u>	<u>2,598</u>	<u>1,182</u>
Total 2022	<u>1,182</u>	<u>1,182</u>	

**5. Analysis of expenditure on charitable activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Direct costs</b>			
Grants	425,000	425,000	430,000
<b>Support and governance costs</b>			
Legal fees	2,915	2,915	-
Independent examination fee	2,918	2,918	3,550
Support costs	899	899	6,600
Bank charges	92	92	18
	<u>431,823</u>	<u>431,823</u>	<u>440,168</u>
Total 2022	<u>440,168</u>	<u>440,168</u>	

A grant of £425,000 (2022: £425,000) was paid to Macmillan Cancer Support during the year.

**6. Auditor and Independent examiner's remuneration**

	2023 £	2022 £
Independent examination of the Charity's annual accounts	<u>2,918</u>	<u>3,550</u>

**7. Trustees' remuneration and expenses**

During the year ended 31 December 2023, no Trustees received any remuneration or other benefits (2022: £nil).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022: £nil).

L.O.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2023

**8. Employees**

There were no employees during the year (2022: nil)

There were also no employees who received employee benefits of more than £60,000.

**9. Creditors**

	2023	2022
	£	£
<b>Amounts falling due within one year</b>		
Accruals and deferred income	<u>7,650</u>	<u>2,750</u>

**10. Statement of funds**

*Statement of funds - current year*

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
General funds	<u>207,739</u>	<u>242,192</u>	<u>(431,824)</u>	<u>18,107</u>

*Statement of funds - prior year*

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
General funds	<u>543,772</u>	<u>4,135</u>	<u>(340,168)</u>	<u>207,739</u>

L.O.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2023

**11. Analysis of net assets between funds**

*Analysis of net assets between funds – current period*

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	25,757	25,757
Creditors due within one year	<u>(7,650)</u>	<u>(7,650)</u>
Total	<u>18,107</u>	<u>18,107</u>

*Analysis of net assets between funds – prior period*

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	210,489	210,489
Creditors due within one year	<u>(2,750)</u>	<u>(2,750)</u>
Total	<u>207,739</u>	<u>207,739</u>

**12. Related party transactions**

During the period, the charity has entered into the following transactions with related parties:

**Sir Robert Ogden Estates Limited**

	2023 £	2022 £
Donations received	<u>230,000</u>	<u>-</u>
	<u>230,000</u>	<u>-</u>

Sir Robert Ogden Estates Limited and the Sir Robert Ogden Charitable Foundation have common directors/trustees.

During the year Lady Ogden, a trustee, made a donation to the Sir Robert Ogden Charitable Foundation of £5,100 (2022: £nil).

Malcolm Lynch, a trustee, is a partner at Wrigleys Solicitors LLP whose firm provides advice to the Charity in accordance with the Charity's Constitution. During the year expenses of £2,915 were incurred with Wrigleys Solicitors LLP (2022: £nil).

*L.O.*



**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

England & Wales - Charity number 1180422

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# Accounts

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**The Sir Robert Ogden Charitable Foundation**

**Unaudited financial statements**

**for the year ended**

**31 December 2022**

Charity Number 1180422

# The Sir Robert Ogden Charitable Foundation

<b>Contents</b>	<b>Page No</b>
Reference and administrative details of the Charity, its Trustees, and advisors	1
Trustees' report	2
Independent examiners report	5
Statement of financial activities	7
Balance sheet	8
Statement of Cash Flows	9
Notes to the financial statements	10

**The Sir Robert Ogden Charitable Foundation**  
**Reference and administrative details of the Charity, its Trustees,**  
**and advisors**  
Year ended 31 December 2022

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<b>Trustees</b>	Lady Ana Ogden Justin Garnett (Appointed 16 Nov 2022)
<b>Charity registered number</b>	1180422
<b>Independent Examiner</b>	Saffery LLP Mitre House North Park Road Harrogate HG1 5RX
<b>Registered Office</b>	30 Victoria Avenue Harrogate North Yorkshire HG1 5PR

# **The Sir Robert Ogden Charitable Foundation**

## **Trustees' report**

**Year ended 31 December 2022**

---

### **Report of the Trustees for the year ended 31 December 2022**

The trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2022.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Sir Robert Ogden Foundation are:

- a) To promote, for the public benefit, the relief of human suffering from illness, through the provision of medical buildings in the county of Yorkshire, England.
- b) To finance buildings and other medical projects, for the public benefit, on the campus of the University of Leeds in Yorkshire, England, for the medical educational advancement of the students.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Achievements undertaken to achieve objectives**

The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

##### **c. Use of volunteers**

The charity is dependent on the voluntary work of the trustees in administering its funds. As this work has no tangible value this is not recognised in the financial statements.

#### **Achievements and performance**

##### **a. Key performance indicators**

During the year, the charity received £2,953 (2021: £1,074,261) in donations including gift aid. £440,168 (2021: £530,917) has been distributed towards charitable activities. The charity has £207,739 (2021: £543,772) of unrestricted funds at the year end.

##### **b. Review of activities**

Funds have then been distributed to MacMillan Cancer Support in line with the primary objectives of the charity.

#### **Financial review**

##### **a. Going concern**

The Trustees have considered the impact of the current economic environment on the Charity's income and beneficiaries. Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

# **The Sir Robert Ogden Charitable Foundation**

## **Trustees' report**

**Year ended 31 December 2022**

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### **b. Reserves policy**

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the objectives of the charity. At the period end the Trust has restricted reserves of £nil (2021: £nil), unrestricted reserves of £207,739 (2021: £543,772) and free reserves of £207,739 (2021: £543,772).

### **c. Principal Risks and uncertainties**

The trustees have not identified any significant risks associated with the activities of the charity. The reserves are at an appropriate level to adequately cover the immediate commitments as they stand and the trustees are satisfied that the funding for future commitments has been secured.

### **Structure, governance, and management**

#### **a. Constitution**

The Sir Robert Ogden Charitable Foundation is a Charitable Incorporated Organisation (CIO). The CIO is constituted under a Trust deed dated 24 October 2018, with a Charity reference number of 1180422 and a company number of CE015449.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

#### **c. Induction and training of Trustees**

Following appointment, new Trustees will be introduced to their new role and given copies of the Trust Deed. A number of publications from the Charity Commission will also be provided. Trustees are aware that it is their responsibility to keep abreast of developments in relation to the governance of Charities under the Charities Act 2011.

#### **d. Organisational structure and decision-making policies**

The charity currently has two trustees who are responsible for the strategic direction of the charity. Responsibility for the day-to-day management of the charity is shared amongst the trustees.

#### **Plans for future periods**

The charity plans to continue to support a number of existing charities. In addition the charity will consider donating to a new charitable cause if the trustees agree as to the benefit of the donation and the relevance regarding the aims of the charity.

#### **Fundraising**

The charity does not undertake fundraising and therefore does not need to comply with fundraising disclosures.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

Year ended 31 December 2022

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### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP (FRE 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
Lady Ana Ogden  
(Trustee)

Date: 19.10.2023

# **The Sir Robert Ogden Charitable Foundation**

## **Independent examiner's report**

**Year ended 31 December 2022**

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### **Independent examiner's report to the trustees of The Sir Robert Ogden Charitable Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Foundation for the year ended 31 December 2022.

#### **Respective Responsibilities of trustees and examiner**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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**

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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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 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.

**The Sir Robert Ogden Charitable Foundation**  
**Independent examiner's report**  
Year ended 31 December 2022

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Signed:

Dated: 20 October 2023



Sally Appleton, FCA  
ICAEW  
Saffery LLP  
Chartered Accountants  
Mitre House  
North Park Road  
Harrogate  
HG1 5RX

**The Sir Robert Ogden Charitable Foundation**  
**Statement of financial activities**  
Year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from</b>				
Charitable activities	3	2,953	2,953	1,074,261
Investment income	4	1,182	1,182	-
Other income	5	100,000	100,000	-
<b>Total income</b>		<b>104,135</b>	<b>104,135</b>	<b>1,074,261</b>
<b>Expenditure on</b>				
Charitable activities	6	440,168	440,168	530,917
<b>Total expenditure</b>		<b>440,168</b>	<b>440,168</b>	<b>530,197</b>
<b>Net movement in funds</b>		<b>(336,033)</b>	<b>(336,033)</b>	<b>543,344</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		543,772	543,772	428
Net movement in funds		(336,033)	(336,033)	543,344
<b>Total funds carried forward</b>		<b>207,739</b>	<b>207,739</b>	<b>543,772</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 15 form part of these financial statements.

**The Sir Robert Ogden Charitable Foundation**  
**Balance sheet**  
Year ended 31 December 2022

	Note	2022	2021
		£	£
<b>Current assets</b>			
Debtors	10	-	214,750
Cash at bank and in hand		<u>210,489</u>	<u>333,022</u>
		<b>210,489</b>	<b>547,772</b>
Creditors: amounts falling due within one year	11	<u>(2,750)</u>	<u>(4,000)</u>
<b>Net current assets</b>		<u><b>207,739</b></u>	<u><b>543,772</b></u>
<b>Total net assets</b>		<u><u><b>207,739</b></u></u>	<u><u><b>543,772</b></u></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	<u>207,739</u>	<u>543,772</u>
		<u><b>207,739</b></u>	<u><b>543,772</b></u>

The financial statements on pages 7 to 15 were approved and authorised for issue by the Trustees and signed on their behalf by:

**Lady Ana Ogden**  
(Trustee)

Date: 19.10.2023

The notes on pages 10 to 15 form part of these financial statements.

**The Sir Robert Ogden Charitable Foundation**  
**Statement of Cash Flows**  
Year ended 31 December 2022

	31 December 2022	31 December 2021
	£	£
<b>Cash flows from operating activities:</b>		
Net (expenditure)/income for the financial period	(336,033)	543,344
Adjustments for:		
Decrease/(increase) in debtors	214,750	(214,750)
(Decrease)/Increase in creditors	(1,250)	2,000
<b>Net cash used in operating activities</b>	<u>(122,533)</u>	<u>330,594</u>
<b>Change in cash and cash equivalents in the period</b>	<u>(122,533)</u>	<u>330,594</u>
Cash and cash equivalents at the beginning of the period	333,022	2,428
<b>Cash and cash equivalents at the end of the period</b>	<u><u>210,489</u></u>	<u><u>333,022</u></u>

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2022

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### 1. General information

The Sir Robert Ogden Charitable Foundation is a charitable incorporated organisation. The trust is a registered charity in England, charity number 1180422. The principal office is 30 Victoria Avenue, Harrogate, HG1 5PR.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The Sir Robert Ogden Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The Trustees have considered the impact of the current economic environment on the Charity's income and beneficiaries. The Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2022

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Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure of charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.6 Taxation

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

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2022

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### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount the Charity anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods and services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.10 Financial instruments

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2022

**3. Income from charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations received	2,953	2,953	859,511
Gift Aid	-	-	214,750
	<u>2,953</u>	<u>2,953</u>	<u>1,074,261</u>
Total 2021	<u>1,074,261</u>	<u>1,074,261</u>	

**4. Income from investment activities**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest received	1,182	1,182	-
	<u>1,182</u>	<u>1,182</u>	<u>-</u>
Total 2021	<u>-</u>	<u>-</u>	

**5. Other income**

In the prior year £100,000 was donated to The York Minster which was not in line with the charity's objects. This was reimbursed to the charity in the current year by Lady Ogden.

**6. Analysis of expenditure on charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	430,000	430,000	527,100
Independent examination fee / Audit	3,550	3,550	3,800
Support costs	6,600	6,600	
Bank charges	18	18	17
	<u>440,168</u>	<u>440,168</u>	<u>530,917</u>
Total 2021	<u>530,917</u>	<u>530,917</u>	

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2022

**7. Auditor and Independent examiner's remuneration**

	<b>2022</b>	<b>2021</b>
	£	£
Independent examination of the Charity's annual accounts / fees payable to the Charity's auditor	<u>3,550</u>	<u>3,800</u>

**8. Trustees' remuneration and expenses**

During the year ended 31 December 2022, no Trustees received any remuneration or other benefits (2021: £nil).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021: £nil).

**9. Employees**

There were no employees during the year (2021: nil)

There were also no employees who received employee benefits of more than £60,000.

**10. Debtors**

	<b>2021</b>	<b>2021</b>
	£	£
<b>Due within one year</b>		
Gift aid claim	-	<u>214,750</u>
	<u>-</u>	<u>214,750</u>

**11. Creditors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts falling due within one year</b>		
Accruals and deferred income	<u>2,750</u>	<u>4,000</u>

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2022

12. Statement of funds

*Statement of funds - current year*

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	<u>543,772</u>	<u>4,135</u>	<u>(340,168)</u>	<u>207,739</u>

*Statement of funds - prior year*

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	<u>428</u>	<u>1,074,261</u>	<u>(530,917)</u>	<u>543,772</u>

13. Analysis of net assets between funds

*Analysis of net assets between funds – current period*

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	210,489	210,739
Creditors due within one year	(2,750)	(2,750)
Total	<u>207,739</u>	<u>207,739</u>

*Analysis of net assets between funds – prior period*

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	547,772	547,772
Creditors due within one year	(4,000)	(4,000)
Total	<u>543,772</u>	<u>543,772</u>

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2022

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**14. Related party transactions**

During the period, the charity has entered into the following transactions with related parties:

**Sir Robert Ogden CBE LLD**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations received	-	859,511
	<u>-</u>	<u>859,511</u>

In the prior year £100,000 was donated to The York Minster which was not in line with the charity's objects. This was reimbursed to the charity in the current year by Lady Ogden.

**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

England & Wales - Charity number 1180422

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# Accounts

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**The Sir Robert Ogden Charitable Foundation**  
**Audited Trustees report and financial statements**  
**for the year ended**  
**31 December 2021**

# The Sir Robert Ogden Charitable Foundation

<b>Contents</b>	<b>Page No</b>
Reference and administrative details of the Charity, its Trustees, and advisors	1
Trustees' report	2
Independent auditor's report	5
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the financial statements	12

**The Sir Robert Ogden Charitable Foundation**  
**Reference and administrative details of the Charity, its Trustees,**  
**and advisors**  
Year ended 31 December 2021

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<b>Trustees</b>	Sir Robert Ogden CBE LLD (Deceased 6 April 2022) Lady Ana Ogden
<b>Charity registered number</b>	1180422
<b>Independent Auditor</b>	Saffery Champness LLP Mitre House North Park Road Harrogate HG1 5RX
<b>Registered Office</b>	30 Victoria Avenue Harrogate North Yorkshire HG1 5PR

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

Year ended 31 December 2021

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### Report of the Trustees for the year ended 31 December 2021

The trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2021.

#### Objectives and activities

##### a. Policies and objectives

The objectives of the Sir Robert Ogden Foundation are:

a) To promote, for the public benefit, the relief of human suffering from illness, through the provision of medical buildings in the county of Yorkshire, England.

b) To finance buildings and other medical projects, for the public benefit, on the campus of the University of Leeds in Yorkshire, England, for the medical educational advancement of the students.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Achievements undertaken to achieve objectives

The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

##### c. Use of volunteers

The charity is dependent on the voluntary work of the trustees in administering its funds. As this work has no tangible value this is not recognised in the financial statements.

#### Achievements and performance

##### a. Key performance indicators

During the year, the charity received £1,074,261 (2020: £349,315) in donations including gift aid which increased the unrestricted funds to £1,074,689 of which £530,917 (2020: £425,000) has been distributed towards charitable activities. The charity has £543,772 (2020: £428) of unrestricted funds at the period end.

##### b. Review of activities

The main sources of income during the period were donations received from Sir Robert Ogden CBE LLD. These funds have then been distributed to MacMillan Cancer Support in line with the primary objectives of the charity. During the year a £100k donation was made to York Minster, however as this was not in line with the Charity's objects the amount was reimbursed to the Charity post year end by Lady Ana Ogden.

#### Financial review

##### a. Going concern

The Trustees have considered the impact of the current economic environment on the Charity's income and beneficiaries. Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2021

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### **b. Reserves policy**

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the objectives of the charity. At the period end the Trust has restricted reserves of £nil (2020: £nil), unrestricted reserves of £543,772 (2020: £428) and free reserves of £543,772 (2020: £428).

### **c. Principal Risks and uncertainties**

The trustees have not identified any significant risks associated with the activities of the charity. The reserves are at an appropriate level to adequately cover the immediate commitments as they stand and the trustees are satisfied that the funding for future commitments has been secured.

### **Structure, governance, and management**

#### **a. Constitution**

The Sir Robert Ogden Charitable Foundation is a Charitable Incorporated Organisation (CIO). The CIO is constituted under a Trust deed dated 24 October 2018, with a Charity reference number of 1180422 and a company number of CE015449.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

#### **c. Induction and training of Trustees**

Following appointment, new Trustees will be introduced to their new role and given copies of the Trust Deed. A number of publications from the Charity Commission will also be provided. Trustees are aware that it is their responsibility to keep abreast of developments in relation to the governance of Charities under the Charities Act 2011.

#### **d. Organisational structure and decision-making policies**

The charity currently has one trustee who is responsible for the strategic direction of the charity. Post year end 2 additional Co-Trustees are due to be appointed. Responsibility for the day-to-day management of the charity is shared amongst the trustees.

### **Plans for future periods**

The charity plans to continue to support a number of existing charities. In addition the charity will consider donating to a new charitable cause if the trustees agree as to the benefit of the donation and the relevance regarding the aims of the charity.

### **Fundraising**

The charity does not undertake fundraising and therefore does not need to comply with fundraising disclosures.

# The Sir Robert Ogden Charitable Foundation

## Trustees' report

Year ended 31 December 2021

---

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP (FRE 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Lady Ana Ogden  
(Trustee)

Date: 01.11.22

# **The Sir Robert Ogden Charitable Foundation**

## **Independent auditor's report**

**Year ended 31 December 2021**

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### **Opinion**

We have audited the financial statements of The Sir Robert Ogden Charitable Foundation for the year ended 31 December 2021 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Emphasis of Matter**

We draw your attention to note 4 to the financial statements which describes the £100k donation made to York Minster during the year which was not in line with the objects of the charity. This has been reimbursed to the Charity by Lady Ana Ogden post year end. Our opinion is not modified in respect of this matter.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our

# **The Sir Robert Ogden Charitable Foundation**

## **Independent auditor's report**

### **Year ended 31 December 2021**

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opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of

# The Sir Robert Ogden Charitable Foundation

## Independent auditor's report

### Year ended 31 December 2021

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irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Other matters which we are required to address**

In the previous accounting period the Trustees took advantage of the audit exemption under the Charities Act. Therefore, the prior period financial statements were not subject to audit.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the

**The Sir Robert Ogden Charitable Foundation**  
**Independent auditor's report**  
**Year ended 31 December 2021**

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trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:

Dated: 3 November 2022

*Saffery Champness LLP*

Saffery Champness LLP  
Chartered Accountants  
Mitre House  
North Park Road  
Harrogate  
HG1 5RX

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**The Sir Robert Ogden Charitable Foundation**  
**Statement of financial activities**  
Year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from</b>				
Charitable activities	3	1,074,261	1,074,261	349,315
<b>Total income</b>		<b>1,074,261</b>	<b>1,074,261</b>	349,315
<b>Expenditure on</b>				
Charitable activities	4	530,917	530,917	426,025
<b>Total expenditure</b>		<b>530,917</b>	<b>530,917</b>	426,025
<b>Net movement in funds</b>		<b>543,344</b>	<b>543,344</b>	(76,710)
<b>Reconciliation of funds</b>				
Total funds brought forward		428	428	77,138
Net movement in funds		543,344	543,344	(76,710)
<b>Total funds carried forward</b>		<b>543,772</b>	<b>543,772</b>	428

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 17 form part of these financial statements.

# The Sir Robert Ogden Charitable Foundation

## Balance sheet

Year ended 31 December 2021

	Note	2021	2020
		£	£
<b>Current assets</b>			
Debtors	7	214,750	-
Cash at bank and in hand		<u>333,022</u>	<u>2,428</u>
		<b>547,772</b>	<b>2,428</b>
Creditors: amounts falling due within one year	8	<u>(4,000)</u>	<u>(2,000)</u>
<b>Net current assets</b>		<b>543,772</b>	<b>428</b>
<b>Total net assets</b>		<b><u>543,772</u></b>	<b><u>428</u></b>
<b>Charity funds</b>			
Restricted funds	9	-	-
Unrestricted funds	9	<u>543,772</u>	<u>428</u>
		<b>543,772</b>	<b>428</b>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Lady Ana Ogden**  
(Trustee)

Date: 01.11.22

The notes on pages 12 to 17 form part of these financial statements.

**The Sir Robert Ogden Charitable Foundation**  
**Statement of Cash Flows**  
Year ended 31 December 2021

	31 December 2021	31 December 2020
	£	£
<b>Cash flows from operating activities:</b>		
Net (expenditure)/income for the financial period	543,344	(76,710)
Adjustments for:		
Decrease/(increase) in debtors	(214,750)	78,125
Increase in creditors	2,000	1,000
<b>Net cash used in operating activities</b>	<b>330,594</b>	<b>2,415</b>
<b>Change in cash and cash equivalents in the period</b>	<b>330,594</b>	<b>2,415</b>
Cash and cash equivalents at the beginning of the period	2,428	13
<b>Cash and cash equivalents at the end of the period</b>	<b>333,022</b>	<b>2,428</b>

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2021

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### 1. General information

The Sir Robert Ogden Charitable Foundation is a charitable incorporated organisation. The trust is a registered charity in England, charity number 1180422. The principal office is 30 Victoria Avenue, Harrogate, HG1 5PR.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The Sir Robert Ogden Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The Trustees have considered the impact of the current economic environment on the Charity’s income and beneficiaries. The Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2021

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Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure of charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.6 Taxation

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

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2021

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### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount the Charity anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods and services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.10 Financial instruments

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2021

**3. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations received	859,511	<b>859,511</b>	346,315
Legacies	-	-	3,000
Gift Aid	214,750	<b>214,750</b>	-
	<u>1,074,261</u>	<u><b>1,074,261</b></u>	<u>349,315</u>
Total 2020	<u>349,315</u>	<u>349,315</u>	

**4. Analysis of expenditure on charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	527,100	<b>527,100</b>	425,000
Audit/ Independent examination fee	3,800	<b>3,800</b>	1,000
Bank charges	17	<b>17</b>	25
	<u>530,917</u>	<u><b>530,917</b></u>	<u>426,025</u>
Total 2020	<u>426,025</u>	<u>426,025</u>	

During the year a donation of £100,000 was made to York Minster. However, this was not in line with the objects of the charity and post year end this has been reimbursed to the Charity by Lady Ana Ogden. The Trustees intend to notify the Charity Commission of this breach.

**5. Auditor and Independent examiner's remuneration**

	2021 £	2020 £
Fees payable to the Charity's auditor/ independent examiner for the audit/independent examination of the Charity's annual accounts	<b>3,800</b>	1,000

**6. Trustees' remuneration and expenses**

During the year ended 31 December 2021, no Trustees received any remuneration or other benefits (2020: £nil).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020: £nil).

**The Sir Robert Ogden Charitable Foundation**  
**Notes to the financial statements**  
Year ended 31 December 2021

**7. Employees**

There were no employees during the year (2020: nil)

There were also no employees who received employee benefits of more than £60,000.

**8. Debtors**

	2021	2020
	£	£
Due within one year		
Gift aid claim	214,750	-
	<u>214,750</u>	<u>-</u>

**9. Creditors**

	2021	2020
	£	£
Amounts falling due within one year		
Accruals and deferred income	4,000	2,000
	<u>4,000</u>	<u>2,000</u>

**10. Statement of funds**

*Statement of funds - current year*

	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
	£	£	£	£
General funds	<u>428</u>	<u>1,074,261</u>	<u>(530,917)</u>	<u>543,772</u>

*Statement of funds - prior year*

	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
	£	£	£	£
General funds	<u>77,318</u>	<u>349,315</u>	<u>(426,025)</u>	<u>428</u>

# The Sir Robert Ogden Charitable Foundation

## Notes to the financial statements

Year ended 31 December 2021

### 11. Analysis of net assets between funds

#### *Analysis of net assets between funds – current period*

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	547,772	547,772
Creditors due within one year	(4,000)	(4,000)
Total	<u>543,772</u>	<u>543,772</u>

#### *Analysis of net assets between funds – prior period*

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	2,428	2,428
Creditors due within one year	(2,000)	(2,000)
Total	<u>428</u>	<u>428</u>

### 12. Related party transactions

During the period, the charity has entered into the following transactions with related parties:

#### Sir Robert Ogden CBE LLD

	2021 £	2020 £
Donations received	<u>859,511</u>	<u>346,315</u>
	<u>859,511</u>	<u>346,315</u>

### 13. Post balance sheet events

Following the year end £100k was reimbursed by Lady Ana Ogden to the Charity in relation to the donation made to York Minster in error during the year (see note 4).

**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

England & Wales - Charity number 1180422

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# Accounts

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**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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# THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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## CONTENTS

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	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5 - 6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 16

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**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees** Sir Robert Ogden CBE LLD, Trustee  
Lady Ana Ogden, Trustee

**Charity registered number** 1180422

**Principal office** 30 Victoria Avenue  
Harrogate  
North Yorkshire  
HG1 5PR

**Accountants** Lesley Kendrew  
BHP LLP  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2020 to 31 December 2020.

#### *Objectives and activities*

##### **a. Policies and objectives**

The objectives of The Sir Robert Ogden Charitable Foundation are:

- a) To promote, for the public benefit, the relief of human suffering from illness, through the provision of medical buildings in the county of Yorkshire, England.
- b) To finance buildings and other medical projects, for the public benefit, on the campus of the University of Leeds in Yorkshire, England, for the medical educational advancement of the students.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Activities undertaken to achieve objectives**

The main area of charitable activity is the provision of grants to projects that support the primary objectives of the charity.

#### *Achievements and performance*

##### **a. Key performance indicators**

During the year, the charity received £349,315 (2019 - £390,655) in donations and legacies which increased the unrestricted funds to £426,453, of which £425,000 (2019 - £312,500) has been distributed towards charitable activities. The charity has £428 (2019 - £77,138) of unrestricted funds at the period end.

##### **b. Review of activities**

The main sources of income during the period were donations received from Sir Robert Ogden CBE LLD. These funds have then been distributed to MacMillan Cancer Support in line with the primary objectives of the charity.

#### *Financial review*

##### **a. Going concern**

The Trustees have considered the impact of Covid-19 on the Charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **b. Reserves policy**

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the objectives of the charity. At the period end the Trust had restricted reserves of £nil (2019 - £nil), unrestricted reserves of £428 (2019 - £77,138) and free reserves of £428 (2019 - £77,138).

#### ***Structure, governance and management***

##### **a. Constitution**

The Sir Robert Ogden Charitable Foundation is a registered charity, number 1180422, and is constituted under a Trust deed dated 24 October 2018.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

The charity currently has two trustees who meet as required and are responsible for the strategic direction of the charity. Responsibility for the day to day management of the charity is shared amongst the trustees.

#### **Plans for future periods**

The charity plans continuing the activities in the forthcoming years.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



.....  
Sir Robert Ogden CBE LLD  
(Trustee)

Date: 15.10.21.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Independent examiner's report to the Trustees of The Sir Robert Ogden Charitable Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

#### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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 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.

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**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

29 October 2021

Lesley Kendrew BSc FCA

BHP LLP  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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

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	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Charitable activities	3	349,315	349,315	390,655
Investments		-	-	1
<b>Total income</b>		<b>349,315</b>	<b>349,315</b>	<b>390,656</b>
<b>Expenditure on:</b>				
Charitable activities	4	426,025	426,025	313,518
<b>Total expenditure</b>		<b>426,025</b>	<b>426,025</b>	<b>313,518</b>
<b>Net movement in funds</b>		<b>(76,710)</b>	<b>(76,710)</b>	<b>77,138</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		77,138	77,138	-
Net movement in funds		(76,710)	(76,710)	77,138
<b>Total funds carried forward</b>		<b>428</b>	<b>428</b>	<b>77,138</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

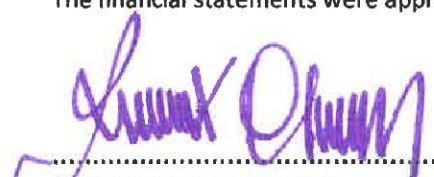
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### BALANCE SHEET AS AT 31 DECEMBER 2020

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	Note		2020 £	2019 £
<b>Current assets</b>				
Debtors	7	-	78,125	
Cash at bank and in hand		2,428	13	
		<u>2,428</u>	<u>78,138</u>	
Creditors: amounts falling due within one year	8	(2,000)	(1,000)	
<b>Net current assets</b>			<u>428</u>	77,138
<b>Total net assets</b>			<u>428</u>	<u>77,138</u>
<b>Charity funds</b>				
Restricted funds	9	-	-	
Unrestricted funds	9		428	77,138
<b>Total funds</b>			<u>428</u>	<u>77,138</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



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Sir Robert Ogden CBE LLD  
(Trustee)

Date: 15.10.21.

The notes on pages 9 to 16 form part of these financial statements.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. General information

The Sir Robert Ogden Charitable Foundation is a charitable incorporated organisation. The trust is a registered charity in England, charity number 1180422. The principal office is 30 Victoria Avenue, Harrogate, HG1 5PR.

#### 2. Accounting policies

##### 2.1 *Basis of preparation of financial statements*

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Sir Robert Ogden Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 *Going concern*

The Trustees have considered the impact of Covid-19 on the Charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 2. Accounting policies (continued)

##### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 2. Accounting policies (continued)

##### 2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.6 Taxation

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

##### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 2.10 Financial instruments

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 2. Accounting policies (continued)

##### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Income from charitable activities

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Donations received	346,315	<b>346,315</b>	390,655
Legacies	3,000	<b>3,000</b>	-
	<u>349,315</u>	<u><b>349,315</b></u>	<u>390,655</u>
Total 2019	<u>390,655</u>	<u>390,655</u>	

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## THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 4. Analysis of expenditure on charitable activities

##### *Summary by fund type*

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	425,000	425,000	312,500
Independent examination fee	1,000	1,000	1,000
Bank charges	25	25	18
	<u>426,025</u>	<u>426,025</u>	<u>313,518</u>
Total 2019	<u>313,518</u>	<u>313,518</u>	

#### 5. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,000</u>	<u>1,000</u>

#### 6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

#### 7. Debtors

	2020 £	2019 £
<i>Due within one year</i>		
Prepayments and accrued income	-	78,125
	<u>-</u>	<u>78,125</u>

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**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

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

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**8. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Accruals and deferred income	<u>2,000</u>	<u>1,000</u>

**9. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b><i>Unrestricted funds</i></b>				
General Funds	<u>77,138</u>	<u>349,315</u>	<u>(426,025)</u>	<u>428</u>

**Statement of funds - prior year**

		Income £	Expenditure £	Balance at 31 December 2019 £
<b><i>Unrestricted funds</i></b>				
General Funds		<u>390,656</u>	<u>(313,518)</u>	<u>77,138</u>

**10. Summary of funds**

**Summary of funds - current period**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	<u>77,138</u>	<u>349,315</u>	<u>(426,025)</u>	<u>428</u>

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THE SIR ROBERT OGDEN CHARITABLE FOUNDATION

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

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10. Summary of funds (continued)

Summary of funds - prior year

	Income £	Expenditure £	Balance at 31 December 2019 £
General funds	390,656	(313,518)	77,138

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	2,428	2,428
Creditors due within one year	(2,000)	(2,000)
<b>Total</b>	<b>428</b>	<b>428</b>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	78,138	78,138
Creditors due within one year	(1,000)	(1,000)
<b>Total</b>	<b>77,138</b>	<b>77,138</b>

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**THE SIR ROBERT OGDEN CHARITABLE FOUNDATION**

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

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**12. Related party transactions**

During the period, the charity has entered into the following transactions with related parties:

**Sir Robert Ogden CBE LLD**

	<b>2020</b>	2019
	<b>£</b>	£
Donations received	<b>346,315</b>	390,625
	<b>346,315</b>	390,625