

THE TIGER TREE FOUNDATION

England & Wales · Charity number 1181362

Details

Status Registered

Legal form CIO

Registered 2018-12-27

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

Contact

Address 9 Montagu Mews West
London
W1H 2EE

Phone 02077247058

Email kate@thetigertree.org

Website www.thetigertree.org

Activities

Objects: TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO THE ADVANCEMENT OF EDUCATION AND PROMOTION OF HEALTH IN COMMUNITIES AFFECTED BY POVERTY OR OTHER DISADVANTAGE IN THE UK OR ABROAD.

Activities: The Tiger Tree Foundation is a private Grant Making foundation set up by Neil and Kate Cooper. It aims to promote the advancement of disadvantaged people in the UK and abroad by supporting under invested communities towards change, through opportunities for improving health, education and employment.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- India
- Madagascar
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£17,459	£54,366	-	-
2023-12-31	£4,010	£14,980	-	-
2022-12-31	£105,809	£18,030	-	-
2021-12-31	£22,604	£36,556	-	-
2020-12-31	£75,389	£14,571	-	-

Trustees

Name	Role	Appointed
Catherine Mary Cooper	Chair	2019-01-01
Donald Taylor		2019-12-24
Richard Stephen Brown		2019-01-01

THE TIGER TREE FOUNDATION

England & Wales - Charity number 1181362

Accounts

THE TIGER TREE FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE TIGER TREE FOUNDATION

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THE TIGER TREE FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees Catherine Cooper, Trustee
Richard Brown, Trustee
Donald Taylor, Trustee

**Charity registered
number** 1181362

Principal office 9 Montagu Mews West
London
W1H 2EE

THE TIGER TREE FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The Tiger Tree Foundation was set up to promote the advancement of disadvantaged people in the UK and abroad through opportunities for improving health, education and employment.

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 first project supported by The Tiger Tree Foundation was to provide funding for Grace Charitable Trust, a small charity helping to provide access to education for remote villages in a jungle area of Tamil Nadu, India. This year we continued with maintenance support of the annual expenditure in the form of regular school support of uniforms, classroom essentials, school fees and the running of school buses.

We did not actively fundraise for Grace Charitable Trust, relying on existing funds to give support.

Chingford Cricket Club

We provided funds to renew the indoor cricket school roof. The indoor cricket school is heavily used in the off season and was in a bad state of repair. By renewing the roof Chingford Cricket Club can generate revenue which will help with the overall running of the club.

We funded an overseas player to bolster the first team's performance and provide coaching for young members of the club in the Colts teams. We also gave money to buy an Elite Camera Kit for recording and coaching purposes. Fundraising was mainly in the form of Quizes at the clubhouse.

Achievements and performance

a. Main achievements of the Charity

Most financial support for both charities in 2024 has come from money raised in previous years, with small amounts raised by community initiatives.

b. Review of activities

For CCC most money has been raised by community initiatives like Quiz Nights and BBQs at cricket matches.

Financial review

a. Reserves policy

The reserves are held to cover the future needs of the charity.
The reserves at 31 December 2024 are £124,611

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

a. Constitution

The Tiger Tree Foundation is a registered charity, number 1181362, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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 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 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 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 and signed on their behalf by:

.....
Richard Brown

Date: 30 October 2025

THE TIGER TREE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	12,351	12,351	2,433
Investments	4	5,108	5,108	1,577
Total income		17,459	17,459	4,010
Expenditure on:				
Charitable activities	6	54,366	54,366	14,981
Total expenditure		54,366	54,366	14,981
Net movement in funds		(36,907)	(36,907)	(10,971)
Reconciliation of funds:				
Total funds brought forward		161,518	161,518	172,489
Net movement in funds		(36,907)	(36,907)	(10,971)
Total funds carried forward		124,611	124,611	161,518

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

The notes on pages 6 to 10 form part of these financial statements.

THE TIGER TREE FOUNDATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	124,611	<i>161,518</i>	
	<hr/>	<hr/>	
	124,611	<i>161,518</i>	
	<hr/>	<hr/>	
Net current assets		124,611	<i>161,518</i>
Total assets less current liabilities		<hr/> 124,611	<hr/> <i>161,518</i>
Total net assets		<hr/> 124,611	<hr/> <i>161,518</i>
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	9	-	-
Unrestricted funds	9	124,611	<i>161,518</i>
		<hr/>	<hr/>
Total funds		<hr/> 124,611	<hr/> <i>161,518</i>
		<hr/> <hr/>	<hr/> <hr/>

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

.....
Richard Brown
 (Trustee)
 Date: 30 October 2025

The notes on pages 6 to 10 form part of these financial statements.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The Tiger Tree Foundation is a registered charity in England and Wales, registration number 1181362. The principal address is 9 Montagu Mews West, London, W1H 2EE.

The charity's website is www.thetigertree.org

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 Tiger Tree 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 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.

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

2.3 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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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.

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	12,351	12,351	2,433

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest received	5,108	5,108	1,577

THE TIGER TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grace Charitable Trust - Education	11,601	11,601	5,650
Cricket Club	42,736	42,736	9,250
	54,337	54,337	14,900
	54,337	54,337	14,900

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Education	11,601	11,601	5,711
Cricket Club	42,765	42,765	9,270
	54,366	54,366	14,981
	54,366	54,366	14,981

7. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Education	11,601	-	11,601	5,711
Cricket Club	42,736	29	42,765	9,270
	54,337	29	54,366	14,981
	54,337	29	54,366	14,981

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

THE TIGER TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Trustees' remuneration and expenses (continued)

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

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	161,518	17,459	(54,366)	124,611

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
General Funds - all funds	<i>172,489</i>	<i>4,009</i>	<i>(14,980)</i>	<i>161,518</i>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	161,518	17,459	(54,366)	124,611

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	172,489	4,009	(14,980)	161,518

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	124,611	124,611
Total	124,611	124,611

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	161,518	161,518
Total	161,518	161,518

THE TIGER TREE FOUNDATION

England & Wales - Charity number 1181362

Accounts

THE TIGER TREE FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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THE TIGER TREE FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Catherine Cooper, Trustee Richard Brown, Trustee Donald Taylor, Trustee
Charity registered number	1181362
Principal office	9 Montagu Mews West London W1H 2EE

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The Tiger Tree Foundation was set up to promote the advancement of disadvantaged people in the UK and abroad through opportunities for improving health, education and employment.

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 first project supported by The Tiger Tree Foundation was to provide funding for Grace Charitable Trust, a small charity helping to provide access to education for remote villages in a jungle area of Tamil Nadu, India. This year the main financial support for them was for maintenance of the current expenditure in the form of regular school support of uniforms, classroom essentials, school fees and the running of school buses.

We have ceased fundraising for GCT as we believe the remaining funds that we are holding for them will support them for another few years. This will give a buffer for the charity while it starts to fundraise within India for future revenues.

Chingford Cricket Club

In 2021 we explored the possibility of rebuilding the clubhouse at Chingford Cricket Club. In 2022 the club received outline planning permission; however, it realised that the pledge from a donor of £500,000 would not be enough to complete the project. A review of applying for other grants to achieve the £1.5m budget needed to complete the project felt that the target was unachievable, so the project has been shelved for the present.

Achievements and performance

a. Main achievements of the Charity

Most financial support for both charities in 2023 has come from money raised in previous years, with small amounts raised by community initiatives.

Aside from general maintenance funding for GCT we have financed an overseas player from Australia to spend the summer working at CCC, adding talent to the clubs first team and helping with the activities of the colts, the club's initiatives for children.

b. Review of activities

For CCC most money has been raised by community initiatives like Quiz Nights and BBQs at cricket matches.

Financial review

a. Reserves policy

The reserves are held to cover the future needs of the charity.
The reserves at 31 December 2023 are £161,519

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

a. Constitution

The Tiger Tree Foundation is a registered charity, number 1181362, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

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The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial 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 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 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 and signed on their behalf by:

.....
Richard Brown
(Trustee)

Date: 28 October 2024

THE TIGER TREE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	2,433	2,433	105,809
Investments	4	1,577	1,577	85
Total income		4,010	4,010	105,894
Expenditure on:				
Charitable activities	6	14,980	14,980	18,030
Total expenditure		14,980	14,980	18,030
Net movement in funds		(10,970)	(10,970)	87,864
Reconciliation of funds:				
Total funds brought forward		172,489	172,489	84,625
Net movement in funds		(10,970)	(10,970)	87,864
Total funds carried forward		161,519	161,519	172,489

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

The notes on pages 6 to 12 form part of these financial statements.

THE TIGER TREE FOUNDATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	161,518	172,489	
	<u>161,518</u>	<u>172,489</u>	
Net current assets		161,518	172,489
Total assets less current liabilities		<u>161,518</u>	<u>172,489</u>
Total net assets		<u>161,518</u>	<u>172,489</u>
Charity funds			
Restricted funds	9	-	-
Unrestricted funds	9	161,518	172,489
Total funds		<u>161,518</u>	<u>172,489</u>

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

.....
Richard Brown
 (Trustee)
 Date: 28 October 2024

The notes on pages 6 to 12 form part of these financial statements.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The Tiger Tree Foundation is a registered charity in England and Wales, registration number 1181362. The principal address is 9 Montagu Mews West, London, W1H 2EE.

The charity's website is www.thetigertree.org

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 Tiger Tree 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 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.

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

2.3 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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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 donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	-	2,433	2,433	<i>105,809</i>
<i>Total 2022</i>	<i>18,000</i>	<i>87,809</i>	<i>105,809</i>	

THE TIGER TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest received	1,577	1,577	85
	<u>1,577</u>	<u>1,577</u>	<u>85</u>

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grace Charitable Trust - Education	5,650	5,650	18,000
Cricket Club	9,250	9,250	-
	<u>14,900</u>	<u>14,900</u>	<u>18,000</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Education	-	5,710	5,710	18,030
Cricket Club	-	9,270	9,270	-
	<u>-</u>	<u>14,980</u>	<u>14,980</u>	<u>18,030</u>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Education	5,650	60	5,710	18,030
Cricket Club	9,250	20	9,270	-
	<u>14,900</u>	<u>80</u>	<u>14,980</u>	<u>18,030</u>

8. Trustees' remuneration and expenses

During the year, 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).

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	172,489	4,009	(14,980)	161,518

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	84,625	87,894	(30)	172,489
Restricted funds				
Jeep	-	18,000	(18,000)	-

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	172,489	4,009	(14,980)	161,518

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	84,625	87,894	(30)	172,489
Restricted funds	-	18,000	(18,000)	-
	84,625	105,894	(18,030)	172,489

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	161,518	161,518
Total	161,518	161,518

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	172,489	172,489
Total	172,489	172,489

THE TIGER TREE FOUNDATION

England & Wales - Charity number 1181362

Accounts

THE TIGER TREE FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE TIGER TREE FOUNDATION

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THE TIGER TREE FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Catherine Cooper, Trustee Richard Brown, Trustee Donald Taylor, Trustee
Charity registered number	1181362
Principal office	9 Montagu Mews West London W1H 2EE

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

The Tiger Tree Foundation was set up to promote the advancement of disadvantaged people in the UK and abroad through opportunities for improving health, education and employment.

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 first project supported by The Tiger Tree Foundation was to provide funding for Grace Charitable Trust, a small charity helping to provide access to education for remote villages in a jungle area of Tamil Nadu, India. This year the main fundraising initiative was to buy a jeep for a school deep in the heart of tea plantation territory.

The jeep project was necessary because often 40% of school attendees were absent from school. There is no school bus for the children of this area, the roads are in a bad state of repair, they are single track with many hairpin bends which means the turning circle of a bus is too big to make the journey. The children currently get a taxi to school, which is paid for by the teachers. The problem with this is dangerous overcrowding in the taxi and if the taxi driver is hired for another event the children cannot get to school that day. There is one taxi in the area.

It was identified that a jeep with a longer wheelbase would still be able to make the turn. The jeep can take 12 passengers and will make two runs each morning and evening to get the children to school. The cost of the project was £18,000.

Chingford Cricket Club

In 2021 we explored the possibility of rebuilding the clubhouse at Chingford Cricket Club. In 2022 the club received outline planning permission; however, it realised that the pledge from a donor of £500,000 would not be enough to complete the project. A review of applying for other grants to achieve the £1.5m budget needed to complete the project felt that the target was unachievable, so the project has been shelved for the present.

Achievements and performance

a. Main achievements of the Charity

Buying the jeep for Grace Charitable Trust was achieved by appealing for support to existing donors. The £18,000 was raised in part due to a large donation of £12,000 from TTF managing trustee.

Fundraising took the form of general fundraisers such as quiz nights and Golf Day competitions.

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

b. Review of activities

Since the charity was established, fundraising focused on the annual visit to India, however, there has been little interest in this lately. In India the atmosphere for visitors has changed slightly due to the precautions taken during covid. Visitors to schools are more formal affairs, detracting from the relaxed style of previous trips. It has also been identified that the cost of a holiday in India for overseas tourists has now become quite expensive, making it less appealing.

Our small database of donors has remained constant but the number of donations for each initiative is diminishing.

In line with previous year's most funds raised have been as a result of direct emails to previous donors for GCT for specific causes. For CCC most money has been raised by community initiatives like Quiz Nights and BBQs at cricket matches.

As a charity we recognise that going forward we need to pre plan fundraising events and calendar activities

Financial review

a. Reserves policy

The reserves are held to cover the future needs of the charity.

The reserves at 31 December 2022 are £172,489

Structure, governance and management

a. Constitution

The Tiger Tree Foundation is a registered charity, number 1181362, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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 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 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 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 and signed on their behalf by:

.....
Richard Brown
(Trustee)

Date: 30 October 2023

THE TIGER TREE FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of The Tiger Tree Foundation ('the Charity')

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

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

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.

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: 30 October 2023

S Harrison

ICAEW

Millhouse, 32-38 East Street, Rochford, Essex

THE TIGER TREE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	18,000	87,809	105,809	22,559
Investments	4	-	85	85	45
Total income		18,000	87,894	105,894	22,604
Expenditure on:					
Charitable activities	6	18,000	30	18,030	36,556
Total expenditure		18,000	30	18,030	36,556
Net movement in funds		-	87,864	87,864	(13,952)
Reconciliation of funds:					
Total funds brought forward		-	84,625	84,625	98,577
Net movement in funds		-	87,864	87,864	(13,952)
Total funds carried forward		-	172,489	172,489	84,625

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

The notes on pages 8 to 15 form part of these financial statements.

THE TIGER TREE FOUNDATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	-	3,089
Cash at bank and in hand		172,489	81,536
		<u>172,489</u>	<u>84,625</u>
Net current assets		172,489	84,625
Total assets less current liabilities		172,489	84,625
Total net assets		172,489	84,625
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	172,489	84,625
Total funds		172,489	84,625

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

.....
Richard Brown
 (Trustee)
 Date: 30 October 2023

The notes on pages 8 to 15 form part of these financial statements.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The Tiger Tree Foundation is a registered charity in England and Wales, registration number 1181362. The principal address is 9 Montagu Mews West, London, W1H 2EE.

The charity's website is www.thetigertree.org

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 Tiger Tree 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 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.

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

2.3 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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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 donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	18,000	87,809	105,809	22,559
<i>Total 2021</i>	9,231	13,328	22,559	

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest on gift aid claim	85	85	45
<i>Total 2021</i>	<u>45</u>	<u>45</u>	

5. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grace Charitable Trust - Education	18,000	18,000	36,496
<i>Total 2021</i>	<u>36,496</u>	<u>36,496</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Education	18,000	30	18,030	36,556
<i>Total 2021</i>	<u>14,137</u>	<u>22,419</u>	<u>36,556</u>	

THE TIGER TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Education	18,000	30	18,030	36,556
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	36,496	60	36,556	
	<u> </u>	<u> </u>	<u> </u>	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2021 - £ -).

9. Trustees' remuneration and expenses

During the year, 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).

10. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	-	3,089
	<u> </u>	<u> </u>
	-	3,089
	<u> </u>	<u> </u>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	84,625	87,894	(30)	172,489
Restricted funds				
Jeep	-	18,000	(18,000)	-
Total of funds	84,625	105,894	(18,030)	172,489

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
General Funds - all funds	93,671	13,373	(22,419)	84,625
Restricted funds				
Tablets	4,906	-	(4,906)	-
Jennifer	-	9,231	(9,231)	-
	<u>4,906</u>	<u>9,231</u>	<u>(14,137)</u>	<u>-</u>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	84,625	87,894	(30)	172,489
Restricted funds	-	18,000	(18,000)	-
	<u>84,625</u>	<u>105,894</u>	<u>(18,030)</u>	<u>172,489</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	93,671	13,373	(22,419)	84,625
Restricted funds	4,906	9,231	(14,137)	-
	<u>98,577</u>	<u>22,604</u>	<u>(36,556)</u>	<u>84,625</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	172,489	172,489
Total	<u>172,489</u>	<u>172,489</u>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	84,625	84,625
Total	<u>84,625</u>	<u>84,625</u>

14. Related party transactions

During the year the charity received donations totalling £95,421 (2021 - £6,567) from CM Cooper £260 (2020 - £2,147) from D Taylor, all Trustees of the charity.

THE TIGER TREE FOUNDATION

England & Wales - Charity number 1181362

Accounts

THE TIGER TREE FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE TIGER TREE FOUNDATION

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THE TIGER TREE FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Catherine Cooper, Trustee Richard Brown, Trustee Donald Taylor, Trustee
Charity registered number	1181362
Principal office	9 Montagu Mews West London W1H 2EE

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

The Tiger Tree Foundation was set up to promote the advancement of disadvantaged people in the UK and abroad through opportunities for improving health, education and employment.

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 first project supported by The Tiger Tree Foundation was to provide funding for Grace Charitable Trust, a small charity helping to provide access to education for remote villages in a jungle area of Tamil Nadu, India. As a result of the Covid Pandemic there were no fundraising events organised this year in support of GCT.

We did have a few organised events to raise funds for Chingford Cricket Club, but these were of an ad hoc nature.

Achievements and performance

a. Main achievements of the Charity

During 2021 we were unable, due to international travel restrictions, to hold our annual visit to India for GCT (Grace Charitable Trust). We ran a smaller campaign for funding medical training for a gifted student. At the same time there was less call for support from GCT as the children were not attending school during covid so many of the normal expenses did not happen.

We also continued fundraising for Chingford Cricket Club. We explored further what would be required to improve facilities at the club and applied for planning permission to rebuild the club house. Fundraising took the form of quiz nights, BBQ's and Golf Day competitions.

b. Review of activities

Since the charity was established, fundraising has focused on the annual visit to India and ad hoc campaigns as and when the children in India had a need. Our database of givers has remained constant but still quite small. Going forward we will need to expand the size of the database those interested in supporting CCC as the amount of funds required will be far greater.

In line with previous year's most funds raised have been as a result of direct emails to previous donors for GCT for specific causes. For CCC most money has been raised by community initiatives like Quiz Nights and BBQs at cricket matches.

As a charity we recognise that going forward we need to pre plan fundraising events and calendar activities.

THE TIGER TREE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Reserves policy

The reserves are held to cover the future needs of the charity.

The reserves at 31 December 2021 are £84,625

Structure, governance and management

a. Constitution

The Tiger Tree Foundation is a registered charity, number 1181362, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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 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 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 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 and signed on their behalf by:

THE TIGER TREE FOUNDATION
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

.....
Catherine Cooper

.....
Richard Brown

.....
Donald Taylor

Date: 31 October 2022

THE TIGER TREE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	9,231	13,328	22,559	75,386
Investments	4	-	45	45	3
Total income		9,231	13,373	22,604	75,389
Expenditure on:					
Charitable activities	6	14,137	22,419	36,556	14,571
Total expenditure		14,137	22,419	36,556	14,571
Net movement in funds		(4,906)	(9,046)	(13,952)	60,818
Reconciliation of funds:					
Total funds brought forward		4,906	93,671	98,577	37,759
Net movement in funds		(4,906)	(9,046)	(13,952)	60,818
Total funds carried forward		-	84,625	84,625	98,577

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

The notes on pages 7 to 14 form part of these financial statements.

THE TIGER TREE FOUNDATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note		2021 £	2020 £
Current assets				
Debtors	9	3,089	11,907	
Cash at bank and in hand		81,536	86,670	
		84,625	98,577	
Net current assets			84,625	98,577
Total assets less current liabilities			84,625	98,577
Total net assets			84,625	98,577
Charity funds				
Restricted funds	10		-	4,906
Unrestricted funds	10		84,625	93,671
Total funds			84,625	98,577

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

.....
Catherine Cooper

.....
Richard Brown

.....
Donald Taylor

Date: 31 October 2022

The notes on pages 7 to 14 form part of these financial statements.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

The Tiger Tree Foundation is a registered charity in England and Wales, registration number 1181362. The principal address is 9 Montagu Mews West, London, W1H 2EE.

The charity's website is www.thetigertree.org

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 Tiger Tree 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 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.

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

2.3 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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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 donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	9,231	13,328	22,559	75,386
<i>Total 2020</i>	<i>17,723</i>	<i>57,663</i>	<i>75,386</i>	

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest on gift aid claim	45	45	3
<i>Total 2020</i>	<u>3</u>	<u>3</u>	

5. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	Total funds 2020 £
Grace Charitable Trust - Education	36,496	36,496	1,634
Grace Charitable Trust - Food	-	-	12,817
	<u>36,496</u>	<u>36,496</u>	<u>14,451</u>
<i>Total 2020</i>	<u>14,451</u>	<u>14,451</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Education	14,137	22,419	36,556	1,754
Food	-	-	-	12,817
	<u>14,137</u>	<u>22,419</u>	<u>36,556</u>	<u>14,571</u>
<i>Total 2020</i>	<u>12,817</u>	<u>1,754</u>	<u>14,571</u>	

THE TIGER TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Education	36,496	60	36,556	1,754
Food	-	-	-	12,817
	36,496	60	36,556	14,571
	14,451	120	14,571	
<i>Total 2020</i>				

8. Trustees' remuneration and expenses

During the year, 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).

9. Debtors

	2021 £	<i>2020 £</i>
Due within one year		
Other debtors	3,089	11,907
	3,089	11,907
	3,089	11,907

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	93,671	13,373	(22,419)	84,625
Restricted funds				
Tablets	4,906	-	(4,906)	-
Jennifer	-	9,231	(9,231)	-
	4,906	9,231	(14,137)	-
Total of funds	98,577	22,604	(36,556)	84,625

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
General Funds	37,759	57,666	(1,754)	93,671
Restricted funds				
Food	-	12,817	(12,817)	-
Tablets	-	4,906	-	4,906
	-	17,723	(12,817)	4,906

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	93,671	13,373	(22,419)	84,625
Restricted funds	4,906	9,231	(14,137)	-
	<u>98,577</u>	<u>22,604</u>	<u>(36,556)</u>	<u>84,625</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	37,759	57,666	(1,754)	93,671
Restricted funds	-	17,723	(12,817)	4,906
	<u>37,759</u>	<u>75,389</u>	<u>(14,571)</u>	<u>98,577</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	84,625	84,625
Total	<u>84,625</u>	<u>84,625</u>

THE TIGER TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	4,906	93,671	98,577
Total	<u>4,906</u>	<u>93,671</u>	<u>98,577</u>

13. Related party transactions

During the year the charity received donations totalling £6,567 (2020 - £28,263) from CM Cooper £2,147 (2020 - £1,875) from D Taylor, all Trustees of the charity.

THE TIGER TREE FOUNDATION

England & Wales - Charity number 1181362

Accounts

THE TIGER TREE FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE TIGER TREE FOUNDATION

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THE TIGER TREE FOUNDATION

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

Trustees	Catherine Cooper, Trustee Richard Brown, Trustee Donald Taylor, Trustee
Charity registered number	1181362
Principal office	9 Montagu Mews West London W1H 2EE

THE TIGER TREE FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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

Objectives and activities

a. Policies and objectives

The Tiger Tree Foundation was set up to promote the advancement of disadvantaged people in the UK and abroad through opportunities for improving health, education and employment.

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 first project supported by The Tiger Tree Foundation was to provide funding for Grace Charitable Trust, a small charity helping to provide access to education for remote villages in a jungle area of Tamil Nadu, India.

With no public transport or government school buses many children were kept home from school as walking through the jungle many miles to get to school was too dangerous. Our aim was to fund school buses and their running costs, assist families by providing school uniforms, textbooks and other classroom essentials and provide running costs for the after- school education centres provided by Grace Charitable Trust.

Achievements and performance

a. Main achievements of the Charity

During 2020 we held our annual visit to India for GCT (Grace Charitable Trust), which generated around £15,000 of donations for GCT. We also ran several smaller campaigns for specific projects including an outdoor classroom roof, raising money for food during Covid, a campaign to provide computer tablets for distance learning during Covid and a campaign to help pay teachers salaries and tuition fees for medical training.

We also added a charity to our project portfolio, Chingford Cricket Club. Chingford Cricket Club is perfectly placed to offer sporting opportunities to children from the local schools, however the club building and general repair of the facilities desperately needs updating in order to build on the clubs community presence. The Tiger Tree Foundation has committed to supporting CCC(Chingford Cricket Club) in raising funds to rebuild the club building. During 2020 we raised over £40,000 pounds for the club and will fundraise in earnest once planning approval for the new building has been achieved.

b. Review of activities

Since the charity was established fundraising has focused on the annual visit to India and ad hoc campaigns as and when the children in India had a need. Our database of givers has remained constant but still quite small. Going forward we will need to expand the size of the database in particular those interested in supporting CCC as the amount of funds required will be far greater.

Most funds raised have been as a result of direct emails to previous donors for GCT. For CCC most money has been raised by community initiatives like Quiz Nights and BBQ's at cricket matches.

THE TIGER TREE FOUNDATION

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

Financial review

a. Going concern

After making appropriate enquiries and considering the possible effects on the charity of the worldwide pandemic caused by coronavirus (Covid-19), the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves are held to cover the future needs of the charity.

The reserves at 31 December 2020 are £98,577

Structure, governance and management

a. Constitution

The Tiger Tree Foundation is a registered charity, number 1181362, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

THE TIGER TREE FOUNDATION

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

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 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 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 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 and signed on their behalf by:

.....
Catherine Cooper

.....
Donald Taylor

.....
Richard Brown

Date: 28 October 2021

THE TIGER TREE FOUNDATION

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

Independent examiner's report to the Trustees of The Tiger Tree 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

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.

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: 28 October 2021

R Keith

ICAEW

Millhouse, 32-38 East Street, Rochford, Essex

THE TIGER TREE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	17,723	57,663	75,386	103,853
Investments	4	-	3	3	-
Total income		17,723	57,666	75,389	103,853
Expenditure on:					
Raising funds	5	-	-	-	544
Charitable activities	7	12,817	1,754	14,571	65,550
Total expenditure		12,817	1,754	14,571	66,094
Net movement in funds		4,906	55,912	60,818	37,759
Reconciliation of funds:					
Total funds brought forward		-	37,759	37,759	-
Net movement in funds		4,906	55,912	60,818	37,759
Total funds carried forward		4,906	93,671	98,577	37,759

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

The notes on pages 8 to 18 form part of these financial statements.

THE TIGER TREE FOUNDATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Debtors	11	11,907	3,209
Cash at bank and in hand		86,670	34,550
		<u>98,577</u>	<u>37,759</u>
Net current assets		<u>98,577</u>	<u>37,759</u>
Total assets less current liabilities		<u>98,577</u>	<u>37,759</u>
Total net assets		<u>98,577</u>	<u>37,759</u>
Charity funds			
Restricted funds	13	4,906	-
Unrestricted funds	13	93,671	37,759
Total funds		<u>98,577</u>	<u>37,759</u>

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

.....
Catherine Cooper

.....
Donald Taylor

.....
Richard Brown

Date: 28 October 2021

The notes on pages 8 to 18 form part of these financial statements.

THE TIGER TREE FOUNDATION

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

1. General information

The Tiger Tree Foundation is a registered charity in England and Wales, registration number 1181362. The principal address is 9 Montagu Mews West, London, W1H 2EE.

The charity's website is www.thetigertree.org

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 Tiger Tree 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 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.

2.3 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on 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 charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE TIGER TREE FOUNDATION

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

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	17,723	57,663	75,386

THE TIGER TREE FOUNDATION

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

3. Income from donations and legacies (continued)

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	9,250	94,603	103,853

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Interest on gift aid claim	3	3	-

5. Expenditure on raising funds

Costs of raising voluntary income

	Total funds 2020 £
Total 2020	-

THE TIGER TREE FOUNDATION

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

5. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Costs of raising voluntary income	544	544

6. Analysis of grants

	Grants to Institutions 2020 £	Total funds 2020 £
Grace Charitable Trust - Education	1,634	1,634
Grace Charitable Trust - Food	12,817	12,817
	<u>14,451</u>	<u>14,451</u>

	<i>Grants to Institutions 2019 £</i>	<i>Total funds 2019 £</i>
Grace Charitable Trust - Education	44,925	44,925
Grace Charitable Trust - Medical	9,250	9,250
	<u>54,175</u>	<u>54,175</u>

THE TIGER TREE FOUNDATION

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Education	-	1,754	1,754
Food	12,817	-	12,817
	<u>12,817</u>	<u>1,754</u>	<u>14,571</u>
	<u><u>12,817</u></u>	<u><u>1,754</u></u>	<u><u>14,571</u></u>
	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Education	-	56,300	56,300
Medical	9,250	-	9,250
	<u>9,250</u>	<u>56,300</u>	<u>65,550</u>
	<u><u>9,250</u></u>	<u><u>56,300</u></u>	<u><u>65,550</u></u>

8. Analysis of expenditure by activities

	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Education	1,634	120	1,754
Food	12,817	-	12,817
	<u>14,451</u>	<u>120</u>	<u>14,571</u>
	<u><u>14,451</u></u>	<u><u>120</u></u>	<u><u>14,571</u></u>

THE TIGER TREE FOUNDATION

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

8. Analysis of expenditure by activities (continued)

	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Education	44,925	11,375	56,300
Medical	9,250	-	9,250
	54,175	11,375	65,550

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2019 £ -).

10. 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 - £27,418).

During the previous year, expenses totalling £27,418 were reimbursed to 2 Trustees. This was to reimburse the set up costs of the charity and a grant payment required before the charity bank account had been set up. There were no expenses reimbursed in 2020.

11. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	11,907	3,209
	11,907	3,209

THE TIGER TREE FOUNDATION

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

12. Financial instruments

	2020 £	2019 £
Financial assets		
Financial assets measured at fair value through income and expenditure	86,670	34,550
Financial assets that are debt instruments measured at amortised cost	11,907	3,209
	<u>98,577</u>	<u>37,759</u>

Financial assets measured at fair value through income and expenditure comprise cash held at bank.

Financial assets that are debt instruments measured at amortised cost compromise gift aid receipts received after the year end.

THE TIGER TREE FOUNDATION

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	37,759	57,666	(1,754)	93,671
Restricted funds				
Food	-	12,817	(12,817)	-
Tablets	-	4,906	-	4,906
	-	17,723	(12,817)	4,906
Total of funds	37,759	75,389	(14,571)	98,577

THE TIGER TREE FOUNDATION

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

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31</i>
			<i>December</i>
			<i>2019</i>
			<i>£</i>
Unrestricted funds			
General Funds	94,603	(56,844)	37,759
	<hr/>	<hr/>	<hr/>
Restricted funds			
Medical	9,250	(9,250)	-
	<hr/>	<hr/>	<hr/>

THE TIGER TREE FOUNDATION

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

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	37,759	57,666	(1,754)	93,671
Restricted funds	-	17,723	(12,817)	4,906
	<u>37,759</u>	<u>75,389</u>	<u>(14,571)</u>	<u>98,577</u>

Summary of funds - prior year

		Income £	Expenditure £	Balance at 31 December 2019 £
General funds		94,603	(56,844)	37,759
Restricted funds		9,250	(9,250)	-
		<u>103,853</u>	<u>(66,094)</u>	<u>37,759</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	4,906	93,671	98,577
Total	<u>4,906</u>	<u>93,671</u>	<u>98,577</u>

THE TIGER TREE FOUNDATION

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

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	37,759	37,759
Total	<u>37,759</u>	<u>37,759</u>

16. Related party transactions

During the year the charity received donations totalling £28,263 (2019 - £27,433) from CM Cooper £1,875 (2019 - £1,640) from D Taylor, all Trustees of the charity.