

**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

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

**THE TIGER TREE FOUNDATION**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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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

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#### 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 year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make 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 £
<b>Income from:</b>				
Donations and legacies	3	12,351	12,351	2,433
Investments	4	5,108	5,108	1,577
<b>Total income</b>		<b>17,459</b>	<b>17,459</b>	<b>4,010</b>
<b>Expenditure on:</b>				
Charitable activities	6	54,366	54,366	14,981
<b>Total expenditure</b>		<b>54,366</b>	<b>54,366</b>	<b>14,981</b>
<b>Net movement in funds</b>		<b>(36,907)</b>	<b>(36,907)</b>	<b>(10,971)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		161,518	161,518	172,489
Net movement in funds		(36,907)	(36,907)	(10,971)
<b>Total funds carried forward</b>		<b>124,611</b>	<b>124,611</b>	<b>161,518</b>

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

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

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#### 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](http://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

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#### 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

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

#### 4. Investment income

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

# THE TIGER TREE FOUNDATION

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

### 5. Analysis of grants

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

### 6. Analysis of expenditure on charitable activities

#### Summary by fund type

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

### 7. Analysis of expenditure by activities

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

### 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 £
<b>Unrestricted funds</b>				
General Funds - all funds	161,518	17,459	(54,366)	124,611

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
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 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
<b>Total</b>	<b>124,611</b>	<b>124,611</b>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	161,518	161,518
<b>Total</b>	<b>161,518</b>	<b>161,518</b>