

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
TEMPLE TREE FOUNDATION**

MGR Weston Kay LLP
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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	D Stratford D W Stratford T E Powell
PRINCIPAL ADDRESS	55 Loudoun Road London NW8 0DL
REGISTERED CHARITY NUMBER	1183658
INDEPENDENT EXAMINER	MGR Weston Kay LLP Chartered Accountants 55 Loudoun Road St John's Wood London NW8 0DL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

Name and registered office of the Charity

The full name of the Charity is Temple Tree Foundation, its registered office and principal operating address is 55 Loudoun Road, London, NW8 0DL.

CHARITY FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The initial objectives are to make grants and donations to charities and individuals who generally are not in receipt of high scale donations. The focus is on education, social, health and environmental projects that can be anywhere in the world that the Trustees identify they would like to help. Donations may be made as individuals payments but sometimes the Charity may take a commitment for multiple years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Charity has pivoted slightly over the last year and the emphasis of its donations have been to charities in the UK, whereas in previous years it has more so been to small charities overseas. The Charity continues to consider applications from small charities and to donate to charities both in the UK and overseas when identified.

FINANCIAL REVIEW

As detailed in the Statement of Financial Activities on page 6, the Charity's reserves at the year-end amounted to £128,236 (2024: £63,083) of unrestricted funds and £Nil of restricted funds (2024: £Nil). The CIO will hold these reserves and further funds as they are received as a buffer for operating costs. In addition, the funds are available for grants and donations in line with the charitable objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Charity, a Charitable Incorporated Organisation, was registered as a Charity on 31st May 2019. Registration number: 1156782. The Constitution is a CIO Foundation and was created by a Deed executed on 30th October 2018.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Stratford

D Stratford

T Ewen Powell

A trustee is appointed by recommendation of the Trustees, or by a proposal of a Trustee entitled to vote at a meeting of the Trustees.

Induction and training of new trustees

The Charity follows the guidelines provided by the Charity Commission.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public Benefit Requirement

The Trustees have due regard to the guidance set out under section 17(5) of the Charities Act 2011.

Risk management

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

Responsibility of the trustees

The trustees are responsible for the management of the Charity and for the furtherance of the objects for which it is established. Trustees meet on a regular basis to discuss the affairs of the Charity.

Independent examiner

A resolution proposing that Nigel Walfisz be reappointed as Independent Examiner will be proposed at the next Annual General Meeting.

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:

Debbie Stratford

D Stratford - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Independent examiner's report to the trustees of Temple Tree Foundation

I report to the charity trustees on my examination of the accounts of Temple Tree Foundation (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Nigel Walfisz

Nigel Walfisz FCA

MGR Weston Kay LLP
Chartered Accountants
55 Loudoun Road
St John's Wood
London
NW8 0DL

28 January 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	125,000	1,800
Investment income	3	51	39
Total		<u>125,051</u>	<u>1,839</u>
EXPENDITURE ON			
Charitable activities	4		
Donations		56,850	39,637
Independent examiner's fees		1,800	-
Accountancy		1,200	1,800
Other resources expended		48	-
Total		<u>59,898</u>	<u>41,437</u>
NET INCOME/(EXPENDITURE)		65,153	(39,598)
RECONCILIATION OF FUNDS			
Total funds brought forward		63,083	102,681
TOTAL FUNDS CARRIED FORWARD		<u>128,236</u>	<u>63,083</u>

BALANCE SHEET
31 MARCH 2025

		31.3.25	31.3.24
		Unrestricted	Total
	Notes	fund	funds
		£	£
CURRENT ASSETS			
Cash at bank		130,436	64,083
CREDITORS			
Amounts falling due within one year	8	(2,200)	(1,000)
NET CURRENT ASSETS		<u>128,236</u>	<u>63,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,236	63,083
NET ASSETS		<u>128,236</u>	<u>63,083</u>
FUNDS	9		
Unrestricted funds		<u>128,236</u>	<u>63,083</u>
TOTAL FUNDS		<u>128,236</u>	<u>63,083</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:

Debbie Stratford

D Stratford - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income

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

Interest income is accounted for on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Charitable activities include costs of services and support costs and depreciation on related assets.

Governance costs are those cost incurred in the management of the charity's assets, organisational administration, and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on income and gains falling within the Taxes Act 1988, s. 505 or the Taxation of Chargeable Gains Act 1992, s. 252 to the extent that these are applied to its charitable objectives.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Taxation

The charity is not VAT registered. As such the expenditure is shown inclusive of VAT.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Gifts	100,000	1,800
Gift Aid	25,000	-
	<u>125,000</u>	<u>1,800</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable	<u>51</u>	<u>39</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities	Support costs (see note 5)	Totals
	£	£	£
Donations	56,850	-	56,850
Independent examiner's fees	-	1,800	1,800
Accountancy	-	1,200	1,200
Other resources expended	-	48	48
	<u>56,850</u>	<u>3,048</u>	<u>59,898</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Independent examiner's fees	-	1,800	1,800
Accountancy	-	1,200	1,200
Other resources expended	48	-	48
	<u>48</u>	<u>3,000</u>	<u>3,048</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. EMPLOYEES

There were no employees during the year.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	<u>2,200</u>	<u>1,000</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	63,083	65,153	128,236
	<u>63,083</u>	<u>65,153</u>	<u>128,236</u>
TOTAL FUNDS	<u>63,083</u>	<u>65,153</u>	<u>128,236</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	125,051	(59,898)	65,153
	<u>125,051</u>	<u>(59,898)</u>	<u>65,153</u>
TOTAL FUNDS	<u>125,051</u>	<u>(59,898)</u>	<u>65,153</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	102,681	(39,598)	63,083
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,681</u>	<u>(39,598)</u>	<u>63,083</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,839	(41,437)	(39,598)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,839</u>	<u>(41,437)</u>	<u>(39,598)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

11. CHARITY INFORMATION

Temple Tree Foundation is a Charitable Incorporated Organisation incorporated in England and Wales. The principal place of business is 55 Loudoun Road, London, NW8 0DL.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.