

Registered Charity Number: 1183791

JANE LEMON FOUNDATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
6 June 2021**

HPCA Limited
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

**JANE LEMON FOUNDATION
CHARITY INFORMATION**

TRUSTEES:	D Thomas QC Sir V A Ramsey N M Child N Hepburn
REGISTERED AND PRINCIPAL OFFICE:	Keating Chambers 15 Essex Street London
CHARITY NUMBER:	1183791
ACCOUNTANTS:	HPCA Limited Station House Connaught Road Brookwood Woking Surrey GU24 0ER

**JANE LEMON FOUNDATION
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**JANE LEMON FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 6 JUNE 2021**

The Trustees present their report and the financial statements for the 12 months ended 6 June 2021.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs and its net outgoing resources for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 assume that the charity will continue to operate.

The trustees present their report with the financial statements of the charity for the year ended 6 June 2021. The trustees have adopted the provisions of 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 2015).

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.

STATUS

Jane Lemon Foundation is a Charitable Incorporated Organisation, established by a Deed of Trust dated 7 June 2019. The Trust Deed is the Organisation's governing document.

OBJECTS AND ACTIVITIES

- (a) The advancement of education of young lawyers in such ways as the trustees think fit including by:
 - (i) Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
 - (ii) Providing for their education and travel in furtherance of that education or to prepare for entry to the legal professions.
- (b) The relief of sickness and preservation and protection of good health in particular by awarding grants to charities whose aims include research into allergies and their treatment, relief or cure, the useful results of which are published for public benefit.
- (c) To relieve mental and physical sickness in particular by awarding grants to charities that provide counselling and support for persons under the age of 18.
- (d) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

RESERVES

All of the charity's funds are unrestricted. At present the running costs of the charity are minimal and therefore, the trustees do not consider it necessary to hold general reserve funds of any significant amount. It is the general policy of the trustees to distribute all surplus funds once suitable projects have been identified.

**JANE LEMON FOUNDATION
TRUSTEES' REPORT - CONTINUED
FOR THE YEAR ENDED 6 JUNE 2021**

REVIEW OF ACTIVITIES

The Jane Lemon Foundation was formed, following the sudden and untimely death of Jane Lemon QC on 24 April 2019, as a mark of the love and respect of her family, friends and colleagues. It was formed so that the charitable aims which Jane espoused could be continued with the support of her family and her many friends and colleagues.

1. The Trustees were involved in collecting the money which had been pledged at Jane Lemon QC's funeral service at Kingston Crematorium on 17 May 2019 and at her Memorial Service in the Temple Church on 20 May 2019.
2. The Trustees gathered in further funds by way of the JustGiving website. At the meeting of the Trustees held on 1 July 2020 and 8 March 2021, the Trustees discussed the way in which the funds would be donated to give effect to the objects of the Trust. In the light of the Covid-19 pandemic, work on this and on further fundraising was delayed.
3. The Trustees approached King Edward VI High School for Girls in Birmingham where Jane Lemon QC studied from 1986 before going to Oxford. As a result the Trustees set up a scheme for girls in the Lower Sixth who are in receipt of Assisted Places to apply to the Foundation for financial assistance to study law. At the end of each academic year, applicants will write a letter to the Trustees outlining their reasons for applying to law, their aspirations in the field and their personal circumstances. The trustees will then review applications in September with a view to making any awards for the subsequent academic year. We subsequently received and made our first award after the end of this year.
4. The Trustees are also investigating links to suitable charities to further the other aims of the Foundation: research into allergies and their treatment, relief or cure and providing counselling and support for persons under the age of 18.

FUNDRAISING POLICY

1. The aim of the Trust in the coming years will be to provide donations of about £30,000 per year to further the charitable objectives. This sum will be met from income raised in each year and the capital accumulated in the first and subsequent years.
2. The Trust has a number of individual supporters who have agreed to provide continuing financial support. It also has a number of other supporters in the form of organisations in the field of construction law. The Trust intends to organise an annual fundraising event which will form the main fundraising activity of the Trust. The Trust was unable to hold a fundraising event in the second year because of the restrictions due to the Covid-19 pandemic. One is now planned for 16 June 2022.

RISK MANAGEMENT

The major risks to which the charity is exposed as identified by the trustees have been reviewed and systems have been established to mitigate those risks.

TRUSTEES

The trustees who served during the year are as follows:

D Thomas QC
Sir V A Ramsey
N M Child
N Hepburn

**JANE LEMON FOUNDATION
TRUSTEES' REPORT - CONTINUED
FOR THE YEAR ENDED 6 JUNE 2021**

The Constitution provides that there must be at least three trustees. The first charity trustees were David Thomas QC, Sir Vivian Ramsey and Mark Hepburn appointed for three years and Nick Child appointed for two years. Nick Child was reappointed for three years by a resolution of the Trustees passed at a meeting of the Trustees on 8 March 2021. Trustees are appointed by a resolution of the charity trustees.

KEY MANAGEMENT REMUNERATION

The total remuneration for trustees and its key management personnel in the year was £Nil
There were no employees during the current or previous accounting periods and therefore none with remuneration in excess of £60,000.

WEBSITE AND SOCIAL MEDIA

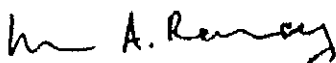
The Trust has taken steps to have a website and has increased its presence on social media by a linked-in page and is considering other social media link.

PUBLIC BENEFIT

It is confirmed that the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The benefits of the charity are essentially to advance education and relieve sickness and the Trustees are continuing to work so that the funds raised are applied for those charitable purposes.

The report was approved by the board on

Date: 25 March 2022
and signed on its behalf by



Sir V A Ramsey

**INDEPENDANT EXAMINERS' REPORT TO THE TRUSTEES OF
JANE LEMON FOUNDATION
FOR THE YEAR ENDED 6 JUNE 2021**

I report on the financial statements for the year ended 6 June 2021, which are set out on pages 5 to 8.

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees consider an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination:

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Dated:

29 March 2022

and signed:



Lance Redman - ACA FCCA,
HPCA Limited,
Station House,
Connaught Road,
Brookwood, Woking,
Surrey, GU24 0ER

**JANE LEMON FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 6 JUNE 2021
(Incorporating an Income and Expenditure Account)**

	NOTES	2021 Unrestricted Funds £	2020 Unrestricted Funds £
Income and endowments from:			
Charitable activities			
Donations	3	49,378	62,403
TOTAL		<u>49,378</u>	<u>62,403</u>
Expenditure on:			
Charitable Activities			
Charitable Grantmaking	4	1,416	2,755
TOTAL		<u>1,416</u>	<u>2,755</u>
Net Income / (Expenditure)		47,962	59,648
Total funds brought forward		<u>59,648</u>	<u>-</u>
Total funds carried forward		<u>107,610</u> =====	<u>59,648</u> =====

The notes on pages 7 to 8 form part of these financial statements.

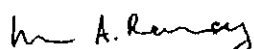
**JANE LEMON FOUNDATION
BALANCE SHEET
6 JUNE 2021**

	Notes	2021 £	2020 £
Current assets:			
Cash at bank		108,210	59,648
<i>Total current assets</i>		<u>108,210</u>	<u>59,648</u>
Liabilities:			
Creditors: Amounts falling due within one year		600	0
<i>Total current liabilities</i>		<u>600</u>	<u>0</u>
<i>Total assets less current liabilities</i>		<u>107,610</u>	<u>59,648</u>
The Funds of the charity:			
Unrestricted funds	5	107,610	59,648
<i>Total unrestricted funds</i>		<u>107,610</u>	<u>59,648</u>
<i>Total charity funds</i>		<u>107,610</u> =====	<u>59,648</u> =====

The financial statements were approved and authorised for issue by the board on

Date: 25 March 2022

and signed on its behalf by



Sir V A Ramsey

The notes on pages 7 to 8 form part of these financial statements.

**JANE LEMON FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 6 JUNE 2021**

1. ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared under the receipt and payment convention and in accordance with FRS102 and follow the recommendations in Accounting and Reporting by charities Statement of Recommended Practice SORP (2015).

(b) Basis of apportionment of expenditure

The expenditure of the charity includes all costs directly relating to the objects of the Charity including costs involved in supporting that work.

Support costs are administration and overhead costs.

Governance costs include those costs connected with the management of the charity's assets, organisational management and administration and compliance with constitutional and statutory requirements.

2. TRUSTEES REMUNERATION

During the year, no trustees received any emolument.

There were no trustee's expenses paid for the year ended 6 June 2021.

3. INCOME AND ENDOWMENTS FROM:

	2021	2020
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Activities in the furtherance of the Charity's objects:		
Donations paid direct	26,580	55,400
Donations from Just Giving	22,798	7,003
	<u>49,378</u>	<u>62,403</u>
	=====	=====

JANE LEMON FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 6 JUNE 2021

4. EXPENDITURE ON:	2021 Unrestricted Funds £	2020 Unrestricted Funds £
Support Costs		
Legal fees	0	2,701
Just Giving fees	216	54
	<u>216</u>	<u>2,755</u>
	=====	=====
Governance Costs		
Independent Examination	1,200	0
	<u>1,416</u>	<u>2,755</u>
	=====	=====
 5. FUNDS	 2021	 2020
	£	£
Opening balance Unrestricted Funds 7 June 2020	59,648	0
Net (outgoing)/incoming resources for the year	47,962	59,648
	<u>107,610</u>	<u>59,648</u>
	=====	=====
Closing balance Unrestricted Funds 6 June 2021		