

**Registered Charity Number: 1183791**

**JANE LEMON FOUNDATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
6 June 2022**

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

**JANE LEMON FOUNDATION  
CHARITY INFORMATION**

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**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  
CONTENTS**

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	Page
Trustees' Report	1-3
Independent Examiners' Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-8

**JANE LEMON FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 6 JUNE 2022**

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The Trustees present their report and the financial statements for the 12 months ended 6 June 2022.

### **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 2022**

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**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 continued to receive donations from people who had pledged gifts. Further funds were also donated by way of the JustGiving website. At a meeting of Trustees on 8 March 2021 it was decided to send letters to all those who had previously donated to coincide with Jane's anniversary on 24 April. Letters were sent out and resulted in substantial further funds being received.
2. 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.
3. We received an application for the first award under this scheme and on 11 October 2021 made an award to Chloe Fung from King Edward VI High School for Girls to assist her as she started her law degree at the London School of Economics.
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.
5. The Trustees also established contact with Oxford University, where Jane studied, with a view to providing funding. In addition, the Trustees investigated 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, leading to donations being made later in 2022.
6. The Trustees decided that, as things returned to normal after the pandemic, there should be a fundraising dinner and auction. This was arranged to take place in Jane's Inn, Inner Temple on 16 June 2022.

## 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

The Constitution provides that there must be at least three trustees. The terms of David Thomas QC, Sir Vivian Ramsey and Mark Hepburn as Trustees expired on 7 June 2022 and they were re-appointed for a period of three years from 7 June 2022 by a resolution of the Trustees passed at a meeting of the Trustees on 19 April 2022. Nick Child was reappointed in 2021 for a period of three years from 7 June 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

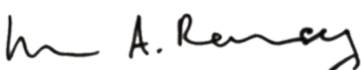
The Trust has taken steps to have a website and has increased its presence on social media by a linked-in page and is considering other social media link.

## 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: 5<sup>th</sup> April 2023**  
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 2022**

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I report on the financial statements for the year ended 6 June 2022, 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: 5<sup>th</sup> April 2023**

**and signed:**

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

**JANE LEMON FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 6 JUNE 2022**  
(Incorporating an Income and Expenditure Account)

	NOTES	2022 Unrestricted Funds £	2021 Unrestricted Funds £
<b>Income and endowments from:</b>			
<b>Charitable activities</b>			
Donations	3	52,063	49,378
<b>TOTAL</b>		<u>52,063</u>	<u>49,378</u>
<b>Expenditure on:</b>			
<b>Charitable Activities</b>			
Charitable Grant making	4	11,087	1,416
<b>TOTAL</b>		<u>11,087</u>	<u>1,416</u>
<b>Net Income / (Expenditure)</b>		40,976	47,962
<b>Total funds brought forward</b>		<u>107,610</u>	<u>59,648</u>
<b>Total funds carried forward</b>		148,586 =====	107,610 =====

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



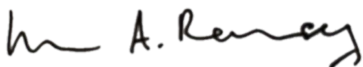
**JANE LEMON FOUNDATION  
BALANCE SHEET  
6 JUNE 2022**

	Notes	2022 £	2021 £
<b>Current assets:</b>			
Cash at bank		149,186	108,210
<i>Total current assets</i>		<u>149,186</u>	<u>108,210</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year		600	600
<i>Total current liabilities</i>		<u>600</u>	<u>600</u>
<i>Total assets less current liabilities</i>		<u>148,586</u>	<u>107,610</u>
<b>The Funds of the charity:</b>			
Unrestricted funds	5	148,586	107,610
<i>Total unrestricted funds</i>		<u>148,586</u>	<u>107,610</u>
<i>Total charity funds</i>		<u>148,586</u> =====	<u>107,610</u> =====

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

**Date: 5<sup>th</sup> April 2023**

and signed on its behalf by



**Sir V A Ramsey**

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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 2022**

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**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. (2021: None)

There were no trustee's expenses paid for the year ended 6 June 2022. (2021: None)

**3. INCOME AND ENDOWMENTS FROM:**

	<b>2021</b>	<b>2021</b>
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
<b>Activities in the furtherance of the Charity's objects:</b>		
Donations paid direct.	9,383	26,580
Donations from Just Giving	52	22,798
Dinner	<u>36,195</u>	<u>-</u>
	<u>49,378</u>	<u>49,378</u>
	=====	=====

**JANE LEMON FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 6 JUNE 2022**

<b>4. EXPENDITURE ON:</b>	<b>2022</b>	<b>2021</b>
	Unrestricted Funds	Unrestricted Funds
	£	£
<b>Support Costs</b>		
Legal fees	0	0
Just Giving fees	475	216
Bank Fees	12	0
	<u>487</u>	<u>216</u>
	=====	=====
<b>Governance Costs</b>		
Independent Examination	600	1,200
Grants	10,000	
	<u>11,087</u>	<u>1,416</u>
	=====	=====
<b>5. FUNDS</b>	<b>2022</b>	<b>2021</b>
	£	£
Opening balance Unrestricted Funds 7 June 2021	107,610	59,648
Net (outgoing)/incoming resources for the year	40,976	47,962
	<u>148,586</u>	<u>107,610</u>
	=====	=====

