

# MOSAIC ROOMS

England & Wales · Charity number 1183882

## Details

---

Other names	ORANGE TREE TRUST
Status	Registered
Legal form	Charitable company
Company number	<a href="#">11477610</a>
Registered	2019-06-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Tower House 226 Cromwell Road London SW5 0SW
Phone	02073709990
Email	<a href="mailto:info@orangetreetrust.org">info@orangetreetrust.org</a>
Website	<a href="http://orangetreetrust.org">orangetreetrust.org</a>

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO 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.

**Activities:** The Trust supports the well-being, education, culture, health (including mental health) and social needs of refugees and the homeless; academic research in the arts, humanities, medicine and social sciences; and citizenship and community development projects that give voice to marginalised groups and communities in the UK and elsewhere.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- Israel
- Jordan
- Lebanon
- Occupied Palestinian Territories
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,405	£162,635	-	-
2023-12-31	£2,239	£154,710	-	-
2022-12-31	£625,000	£347,474	£452,238	0
2021-07-31	£240,000	£74,113	-	-
2020-07-31	£85,000	£123,275	-	-

## Trustees

Name	Role	Appointed
Celeste Ricci		2024-12-10
Christopher Rawcliffe		2024-12-10
Dr Samaneh Moafi		2024-12-10
Dr Selma Taysir Dabbagh		2024-12-10
Lamiaa Soliman		2024-12-10
Maisha Akil Scafe-Smith		2024-12-10
Marwan Kaabour		2024-12-10
Zainab Sahar Beyad		2024-12-10

**MOSAIC ROOMS**

England & Wales - Charity number 1183882

---

# Accounts

---

Charity registration number 1183882

Company registration number 11477610 (England and Wales)

**ORANGE TREE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2022**

# ORANGE TREE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mr David Freeman  
Mr O A M Al-Qattan  
Mrs G Al-Qattan

**Charity number**

1183882

**Company number**

11477610

**Registered office**

Tower House  
226 Cromwell Road  
London  
SW5 0SW

**Independent examiner**

Croucher Needham (Essex) LLP  
Market House  
10 Market Walk  
Saffron Walden  
Essex  
CB101JZ

---

# ORANGE TREE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

---

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 DECEMBER 2022

---

The trustees present their report and financial statements for the period ended 31 December 2022.

The Orange Tree Trust is a family-founded grant making trust established in 2018 that supports individuals and charitable organisations in the UK and elsewhere.

The Trust supports activities in a number of different areas:

- Community development
- Refugees and the homeless
- Mental Health
- Medical research
- Academic studies and research in the arts, humanities and social sciences

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 governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The Charity's objects are specifically restricted to 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.

The objectives of the Charity are as follows:

- a) to advance citizenship and community development by supporting projects that give voice to marginalised groups and communities in the UK and elsewhere.
- b) to advance the well-being, education, culture, health and social needs of refugees in particularly as a result of recent and historical conflicts, the homeless and those suffering from mental health issues.
- c) to advance medical research.
- d) to advance academic study and research in the arts, humanities and social sciences, particularly under-funded or neglected areas of research.

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

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

---

### Achievements and performance

#### Financial review

Donation income totalling £625,000 was recognised during the period. This enabled the charity to pay several grants including £113,798 to Ahllyah School Grant and £30,000 to Migrants Organise.

As a result of the surplus of £277,526 recorded in the period the charity had total funds as at 31 December 2022 amounting to £452,238.

The charity is continuing to seek to obtain further donations over the coming years to continue supporting its objectives.

### Structure, governance and management

Orange Tree Trust is a registered charity and Company limited by guarantee and is governed by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr David Freeman

Mr O A M Al-Qattan

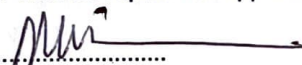
Mrs G Al-Qattan

Currently, trustees are limited to the founding members and their legal counsel. The charity will in due course develop appointment policies to attract external expertise and community participation.

None of the trustees has any beneficial interest in the company.

No organisational structure was in place at the end of the report period.

The trustees report was approved by the Board of Trustees.

  
.....

Mr O A M Al-Qattan

Trustee

Dated: 10/8/2023

# ORANGE TREE TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORANGE TREE TRUST

---

I report to the trustees on my examination of the financial statements of Orange Tree Trust (the charity) for the period ended 31 December 2022.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Croucher Needham (Essex) LLP*

Paul Tucker FCA  
Croucher Needham (Essex) LLP  
Independent Examiner  
Market House  
10 Market Walk  
Saffron Walden  
Essex  
CB10 1JZ

Dated: ...11/3/2023.....

# ORANGE TREE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2022

---

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	625,000	-	625,000	240,000	-	240,000
<b>Expenditure on:</b>							
Charitable activities	4	335,251	12,223	347,474	74,113	-	74,113
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		289,749	(12,223)	277,526	165,887	-	165,887
Fund balances at 1 August 2021							
		162,489	12,223	174,712	(3,398)	12,223	8,825
<b>Fund balances at 31 December 2022</b>							
		452,238	-	452,238	162,489	12,223	174,712

---

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ORANGE TREE TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash at bank and in hand		459,321		192,995	
<b>Creditors: amounts falling due within one year</b>					
	10	(7,083)		(18,283)	
Net current assets			452,238		174,712
<b>Income funds</b>					
Restricted funds			-		12,223
Unrestricted funds			452,238		162,489
			452,238		174,712

The trustees consider the Charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2022.

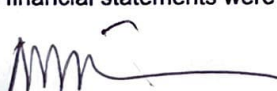
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

10 August 2023

  
.....  
Mr O A M Al-Qattan  
Trustee

Company registration number 11477610

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Orange Tree Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 226 Cromwell Road, London, SW5 0SW.

The accounts have been prepared for an extended 17 month period from 1 August 2021 to 31 December 2022.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

#### 1.2 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities includes all costs relating to activities where the primary aim is part of the objects of the Charity, along with an apportionment of support costs.

Governance costs consist of the costs incurred in the management of the Charity and the costs of meeting its external reporting requirements.

Support costs consist of administration expenses incurred in the day to day management of the Charity, together with the cost of premises used for such activities. These costs are allocated across the categories of charitable expenditure, governance costs and costs of generating funds. Support costs are allocated on a labour basis, using the proportion of staff time allocated to certain activities, on the basis that this forms the fairest method of allocation of such costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 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. The charity has no bank loans or other more complex financial instruments that require measurement at amortised cost using the effective interest method.

### 2 Critical accounting estimates and judgements

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.

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Donations and gifts	625,000	-	625,000	240,000

### 4 Charitable activities

	Unrestricted expenditure 2022 £	Restricted expenditure 2022 £	Total 2022 £	Unrestricted expenditure 2021 £	Restricted expenditure 2021 £	Total 2021 £
Bank charges	221	-	221	127	-	127
Legal and professional	2,898	-	2,898	2,035	-	2,035
Accountancy	3,355	-	3,355	4,381	-	4,381
Support and governance costs (see note 6)	6,474	-	6,474	6,543	-	6,543
Grant funding of activities (see note 5)	328,777	12,223	341,000	67,570	-	67,570
	335,251	12,223	347,474	74,113	-	74,113
<b>Analysis by fund</b>						
Unrestricted funds	335,251	-	335,251	74,113	-	74,113
Restricted funds	-	12,223	12,223	-	-	-
	335,251	12,223	347,474	74,113	-	74,113

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 5 Grants payable

	Unrestricted grants 2022 £	Restricted grants 2022 £	Total Unrestricted grants 2022 £	Unrestricted grants 2021 £	Restricted grants 2021 £	Total 2021 £
Ahliyyah School for Girls	101,574	12,223	113,797	-	-	-
Baobab Centre for Young Survivors in Exile	5,000	-	5,000	-	-	-
Young Roots	5,000	-	5,000	-	-	-
Royal Court Theatre	-	-	-	8,570	-	8,570
British Red Cross	5,000	-	5,000	-	-	-
University of Kent	(3,857)	-	(3,857)	5,000	-	5,000
University of Bristol	288	-	288	-	-	-
Hear Me Out Music	2,500	-	2,500	-	-	-
St Hughes College	6,422	-	6,422	-	-	-
The Mary Stevens Hospice	20,000	-	20,000	-	-	-
Waterloo Community Counselling	5,000	-	5,000	10,000	-	10,000
Gatwick Detainees Group	5,000	-	5,000	5,000	-	5,000
Lifelites	-	-	-	4,000	-	4,000
Veterans' Aid	-	-	-	5,000	-	5,000
Southampton and Winchester Visitors' Group	-	-	-	5,000	-	5,000
The Bush Theatre	30,000	-	30,000	10,000	-	10,000
Lido Foundation	-	-	-	5,000	-	5,000
Migrants Organise	30,000	-	30,000	10,000	-	10,000
Felix Project	20,000	-	20,000	-	-	-
Glass Door Homeless Charity	25,000	-	25,000	-	-	-
Restore (York) Ltd	7,500	-	7,500	-	-	-
Sydenham Garden	5,000	-	5,000	-	-	-
Total Insight Theatre	2,350	-	2,350	-	-	-
Developmentplus	5,000	-	5,000	-	-	-
Elly Charity	7,000	-	7,000	-	-	-
EFA London	5,000	-	5,000	-	-	-
GOSH	5,000	-	5,000	-	-	-
The International Medical Education Trust	25,000	-	25,000	-	-	-
Starlight Children's Foundation	5,000	-	5,000	-	-	-
White City Theatre	5,000	-	5,000	-	-	-
<b>Total to institutions</b>	<b>328,777</b>	<b>12,223</b>	<b>341,000</b>	<b>67,570</b>	<b>-</b>	<b>67,570</b>
	<u>328,777</u>	<u>12,223</u>	<u>341,000</u>	<u>67,570</u>	<u>-</u>	<u>67,570</u>

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 6 Support and governance costs

	Support costs £	Governance costs £	2022 £	2021 £
Bank charges	221	-	221	127
Accountancy	-	3,355	3,355	4,381
Legal and professional	-	2,898	2,898	2,035
	<u>221</u>	<u>6,253</u>	<u>6,474</u>	<u>15,808</u>
Analysed between Charitable activities	<u>221</u>	<u>6,253</u>	<u>6,474</u>	<u>15,808</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 8 Employees

The average number of employees in the period was nil (2021: nil).

### 9 Taxation

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

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>7,083</u>	<u>18,283</u>

### 11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	<u>452,238</u>	<u>-</u>	<u>452,238</u>	<u>-</u>	<u>174,712</u>
	<u>452,238</u>	<u>-</u>	<u>452,238</u>	<u>-</u>	<u>174,712</u>

### 12 Related party transactions

There were no disclosable related party transactions during the period.

**MOSAIC ROOMS**

England & Wales - Charity number 1183882

---

# Accounts

---

Charity Registration No. 1183882

Company Registration No. 11477610 (England and Wales)

**ORANGE TREE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

# ORANGE TREE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr David Freeman Mr O A M Al-Qattan Mrs G Al-Qattan
<b>Charity number</b>	1183882
<b>Company number</b>	11477610
<b>Registered office</b>	1 Edwardes Square London England W8 6HE
<b>Independent examiner</b>	Croucher Needham (Essex) LLP Market House 10 Market Walk Saffron Walden Essex CB101JZ

---

# ORANGE TREE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

---

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 JULY 2021**

---

The trustees present their report and financial statements for the year ended 31 July 2021.

The Orange Tree Trust is a family-founded grant making trust established in 2018 that supports individuals and charitable organisations in the UK and elsewhere.

The Trust supports activities in a number of different areas:

- Community development
- Refugees and the homeless
- Mental Health
- Medical research
- Academic studies and research in the arts, humanities and social sciences

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 governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The Charity's objects are specifically restricted to 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.

The objectives of the Charity are as follows:

- a) to advance citizenship and community development by supporting projects that give voice to marginalised groups and communities in the UK and elsewhere.
- b) to advance the well-being, education, culture, health and social needs of refugees in particularly as a result of recent and historical conflicts, the homeless and those suffering from mental health issues.
- c) to advance medical research.
- d) to advance academic study and research in the arts, humanities and social sciences, particularly under-funded or neglected areas of research.

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

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

---

### Achievements and performance

#### Financial review

Donation income totalling £240,000 was recognised during the year. This enabled the charity to pay several grants including £10,000 to The Bush Theatre and £10,000 to Migrants Organise.

As a result of the surplus of £165,887 recorded in the year the charity had total funds as at 31 July 2021 amounting to £174,712. This includes a surplus of £162,489 relating to unrestricted funds.

The charity is continuing to seek to obtain further donations over the coming years to continue supporting its objectives.

#### Structure, governance and management

Orange Tree Trust is a registered charity and Company limited by guarantee and is governed by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:


Mr David Freeman  
Mr O A M Al-Qattan  
Mrs G Al-Qattan

Currently, trustees are limited to the founding members and their legal counsel. The charity will in due course develop appointment policies to attract external expertise and community participation.

None of the trustees has any beneficial interest in the company.

No organisational structure was in place at the end of the report period.

The trustees report was approved by the Board of Trustees.

  
.....  
Mr O A M Al-Qattan  
Trustee  
Dated: 30/3/2022

# ORANGE TREE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ORANGE TREE TRUST

---

I report to the trustees on my examination of the financial statements of Orange Tree Trust (the charity) for the year ended 31 July 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Croucher Needham (Essex) LLP*

Paul Tucker FCA  
Croucher Needham (Essex) LLP  
Independent Examiner  
Market House  
10 Market Walk  
Saffron Walden  
Essex  
CB10 1JZ

Dated: ...19/4/2022...

# ORANGE TREE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	240,000	-	240,000	60,000	85,000
<b>Expenditure on:</b>						
Charitable activities	4	74,113	-	74,113	54,777	123,275
<b>Net income/(expenditure) for the year/ Net movement in funds</b>						
		165,887	-	165,887	(8,498)	(38,275)
Fund balances at 1 August 2020						
		(3,398)	12,223	8,825	42,000	47,100
Fund balances at 31 July 2021						
		162,489	12,223	174,712	12,223	8,825

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ORANGE TREE TRUST

## BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	9	-		60,000	
Cash at bank and in hand		192,995		29,365	
		<u>192,995</u>		<u>89,365</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(18,283)</u>		<u>(80,540)</u>	
Net current assets			<u>174,712</u>		<u>8,825</u>
<b>Income funds</b>					
Restricted funds			12,223		12,223
Unrestricted funds			162,489		(3,398)
			<u>174,712</u>		<u>8,825</u>

The trustees consider the Charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

30/3/2022



.....  
Mr O A M Al-Qattan  
Trustee

Company Registration No. 11477610

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

---

### 1 Accounting policies

#### Charity information

Orange Tree Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Edwardes Square, London, W8 6HE, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

---

### 1 Accounting policies (Continued)

#### 1.5 Resources expended

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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities includes all costs relating to activities where the primary aim is part of the objects of the Charity, along with an apportionment of support costs.

Governance costs consist of the costs incurred in the management of the Charity and the costs of meeting its external reporting requirements.

Support costs consist of administration expenses incurred in the day to day management of the Charity, together with the cost of premises used for such activities. These costs are allocated across the categories of charitable expenditure, governance costs and costs of generating funds. Support costs are allocated on a labour basis, using the proportion of staff time allocated to certain activities, on the basis that this forms the fairest method of allocation of such costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 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. The charity has no bank loans or other more complex financial instruments that require measurement at amortised cost using the effective interest method.

### 2 Critical accounting estimates and judgements

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.

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

### 3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	240,000	-	240,000	60,000	25,000	85,000

### 4 Charitable activities

	Unrestricted expenditure 2021 £	Restricted expenditure 2021 £	Total 2021 £	Unrestricted expenditure 2020 £	Restricted expenditure 2020 £	Total 2020 £
Bank charges	127	-	127	68	-	68
Printing, postage and stationery	-	-	-	583	-	583
Website costs	-	-	-	5,639	-	5,639
Legal and professional	2,035	-	2,035	6,505	-	6,505
Accountancy	4,381	-	4,381	3,013	-	3,013
Support and governance costs (see note 6)	6,543	-	6,543	15,808	-	15,808
Grant funding of activities (see note 5)	67,570	-	67,570	52,690	54,777	107,467
	74,113	-	74,113	68,498	54,777	123,275
<b>Analysis by fund</b>						
Unrestricted funds	74,113	-	74,113	68,498	-	68,498
Restricted funds	-	-	-	-	54,777	54,777
	74,113	-	74,113	68,498	54,777	123,275

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 5 Grants payable

	Unrestricted grants	Restricted grants	Total Unrestricted grants	Restricted grants	Total
	2021	2021	2021	2020	2020
	£	£	£	£	£
Ahliyyah School for Girls	-	-	-	54,777	54,777
University of Bristol	-	-	-	30,120	30,120
SE1 Productions	-	-	-	2,000	2,000
Royal Court Theatre	8,570	-	8,570	8,570	8,570
British Red Cross	-	-	-	10,000	10,000
University of Kent	5,000	-	5,000	-	-
Waterloo Community Counselling	10,000	-	10,000	-	-
Gatwick Detainees Group	5,000	-	5,000	-	-
Lifelites	4,000	-	4,000	-	-
Veterans' Aid	5,000	-	5,000	-	-
Southampton and Winchester Visitors' Group	5,000	-	5,000	-	-
The Bush Theatre	10,000	-	10,000	-	-
Lido Foundation	5,000	-	5,000	-	-
Migrants Organise	10,000	-	10,000	-	-
Total to institutions	67,570	-	67,570	50,690	105,467
Grants to individuals	-	-	-	2,000	2,000
	67,570	-	67,570	52,690	107,467

### 6 Support and governance costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Bank charges	127	-	127	68
Printing, postage and stationery	-	-	-	583
Website costs	-	-	-	5,639
Accountancy	-	4,381	4,381	3,013
Legal and professional	-	2,035	2,035	6,505
	127	6,416	6,543	15,808
Analysed between Charitable activities	127	6,416	6,543	15,808

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average number of employees in the year was nil (2020: nil).

### 9 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	60,000
	<u>          </u>	<u>          </u>

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	18,283	80,540
	<u>          </u>	<u>          </u>

### 11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 July 2021 are represented by:						
Current assets/ (liabilities)	162,489	12,223	174,712	(3,398)	12,223	8,825
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 12 Related party transactions

There were no disclosable related party transactions during the year.



**MOSAIC ROOMS**

England & Wales - Charity number 1183882

---

# Accounts

---

Charity Registration No. 1183882

Company Registration No. 11477610 (England and Wales)

**ORANGE TREE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# ORANGE TREE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr David Freeman Mr O A M Al-Qattan Mrs G Al-Qattan
<b>Charity number</b>	1183882
<b>Company number</b>	11477610
<b>Registered office</b>	1 Edwardes Square London England W8 6HE
<b>Independent examiner</b>	Croucher Needham (Essex) LLP Market House 10 Market Walk Saffron Walden Essex CB101JZ

---

# ORANGE TREE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

---

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 JULY 2020*

---

The trustees present their report and financial statements for the year ended 31 July 2020.

The Orange Tree Trust is a family-founded grant making trust established in 2018 that supports individuals and charitable organisations in the UK and elsewhere.

The Trust supports activities in a number of different areas:

- Community development
- Refugees and the homeless
- Mental Health
- Medical research
- Academic studies and research in the arts, humanities and social sciences

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 [governing document], the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The Charity's objects are specifically restricted to 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.

The objectives of the Charity are as follows:

- a) to advance citizenship and community development by supporting projects that give voice to marginalised groups and communities in the UK and elsewhere.
- b) to advance the well-being, education, culture, health and social needs of refugees in particularly as a result of recent and historical conflicts, the homeless and those suffering from mental health issues.
- c) to advance medical research.
- d) to advance academic study and research in the arts, humanities and social sciences, particularly under-funded or neglected areas of research.

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

# ORANGE TREE TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2020**

---

### Achievements and performance

#### Financial review

The year ended 31 July 2020 has been the first full year where the charity has been able to carry out its charitable activities. A donation during the period of £100,000 was received and this enabled the charity to make donations including an amount of £58,000 to The Ahliyyah School for Girls. The income and expenditure for this donation was recognised in the accounts to 31 July 2019.

Shortly after the year end, the charity received a unrestricted donation of £60,000 which was pledged prior to the balance sheet date. The income for this donation has been recognised in the accounts to 31 July 2020.

At the year end the charity had commitments of £77,367 in relation to providing funds to other charitable activities. The expenditure for the provision of these funds has been recognised in the accounts to 31 July 2020.

As a result of the deficit recorded in 2020 the charity had total funds as at 31 July 2020 amounting to £8,825.

The deficit on unrestricted funds of £3,398 (noted on page 3 to the accounts) has arisen as a result of the above noted future commitments to providing grants beyond the year end. Subsequently, £15,000 of gift aid has been received after the year end, which covers this deficit.

The charity is also seeking to obtain further donations over the next few years to continue supporting its objectives.

#### Structure, governance and management

Orange Tree Trust is a registered charity and Company limited by guarantee and is governed by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:


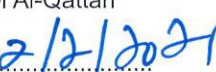
Mr David Freeman  
Mr O A M Al-Qattan  
Mrs G Al-Qattan

Currently, trustees are limited to the founding members and their legal counsel. The charity will in due course develop appointment policies to attract external expertise and community participation.

None of the trustees has any beneficial interest in the company.

No organisational structure was in place at the end of the report period.

The trustees report was approved by the Board of Trustees.

  
.....  
Mr O A M Al-Qattan  
Trustee  
Dated: 

# ORANGE TREE TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORANGE TREE TRUST

---

I report to the trustees on my examination of the financial statements of Orange Tree Trust (the charity) for the year ended 31 July 2020.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Croucher Needham (Essex) LLP*

Paul Tucker FCA  
Croucher Needham (Essex) LLP  
Independent Examiner  
Market House  
10 Market Walk  
Saffron Walden  
Essex  
CB10 1JZ

Dated: *3/2/2021*

# ORANGE TREE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

---

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted 2020 £	Restricted funds 2019 £	Total 2019 £	
	Notes						
<b>Income from:</b>							
Donations and legacies	3	60,000	25,000	85,000	6,000	100,000	
<b>Expenditure on:</b>							
Charitable activities	4	68,498	54,777	123,275	900	58,900	
<b>Net (expenditure)/income for the year/ Net movement in funds</b>							
		(8,498)	(29,777)	(38,275)	5,100	42,000	
Fund balances at 1 August 2019							
		5,100	42,000	47,100	-	-	
<b>Fund balances at 31 July 2020</b>							
		(3,398)	12,223	8,825	5,100	42,000	

---

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ORANGE TREE TRUST

## BALANCE SHEET

AS AT 31 JULY 2020

	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Debtors	9	60,000		100,000	
Cash at bank and in hand		29,365		6,000	
		<u>89,365</u>		<u>106,000</u>	
<b>Creditors: amounts falling due within one year</b>					
	10	(80,540)		(58,900)	
Net current assets			<u>8,825</u>		<u>47,100</u>
<b>Income funds</b>					
Restricted funds			12,223		42,000
Unrestricted funds			(3,398)		5,100
			<u>8,825</u>		<u>47,100</u>

The trustees consider the Charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

February 2, 2021



.....  
Mr O A M Al-Qattan  
Trustee

Company Registration No. 11477610

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JULY 2020*

---

### 1 Accounting policies

#### Charity information

Orange Tree Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Edwardes Square, London, W8 6HE, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

### 1 Accounting policies (Continued)

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities includes all costs relating to activities where the primary aim is part of the objects of the Charity, along with an apportionment of support costs.

Governance costs consist of the costs incurred in the management of the Charity and the costs of meeting its external reporting requirements.

Support costs consist of administration expenses incurred in the day to day management of the Charity, together with the cost of premises used for such activities. These costs are allocated across the categories of charitable expenditure, governance costs and costs of generating funds. Support costs are allocated on a labour basis, using the proportion of staff time allocated to certain activities, on the basis that this forms the fairest method of allocation of such costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 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. The charity has no bank loans or other more complex financial instruments that require measurement at amortised cost using the effective interest method.

### 2 Critical accounting estimates and judgements

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.

### 3 Donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	60,000	25,000	85,000	6,000	106,000

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

### 4 Charitable activities

	Unrestricted expenditure 2020 £	Restricted expenditure 2020 £	Total Unrestricted expenditure 2020 £	Unrestricted expenditure 2019 £	Restricted expenditure 2019 £	Total 2019 £
Bank charges	68	-	68	-	-	-
Printing, postage and stationery	583	-	583	-	-	-
Website costs	5,639	-	5,639	-	-	-
Legal and professional	6,505	-	6,505	-	-	-
Accountancy	3,013	-	3,013	900	-	900
Support and governance costs (see note 6)	15,808	-	15,808	900	-	900
Grant funding of activities (see note 5)	52,690	54,777	107,467	-	58,000	58,000
	<u>68,498</u>	<u>54,777</u>	<u>123,275</u>	<u>900</u>	<u>58,000</u>	<u>58,900</u>
<b>Analysis by fund</b>						
Unrestricted funds	68,498	-	68,498	900	-	900
Restricted funds	-	54,777	54,777	58,000	-	58,000
	<u>68,498</u>	<u>54,777</u>	<u>123,275</u>	<u>58,900</u>	<u>-</u>	<u>58,900</u>

### 5 Grants payable

	Unrestricted grants 2020 £	Restricted grants 2020 £	Total Unrestricted grants 2020 £	Unrestricted grants 2019 £	Restricted grants 2019 £	Total 2019 £
Grants to institutions (5 grants):						
Ahliyyah School for Girls	-	54,777	54,777	58,000	-	58,000
University of Bristol	30,120	-	30,120	-	-	-
SE1 Productions	2,000	-	2,000	-	-	-
The English Stage Theatre Company (Royal Court Theatre)	8,570	-	8,570	-	-	-
British Red Cross	10,000	-	10,000	-	-	-
Total to institutions	50,690	54,777	105,467	58,000	-	58,000
Grants to individuals	2,000	-	2,000	-	-	-
	<u>52,690</u>	<u>54,777</u>	<u>107,467</u>	<u>58,000</u>	<u>-</u>	<u>58,000</u>

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

### 6 Support and governance costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Bank charges	68	-	68	-
Printing, postage and stationery	583	-	583	900
Website costs	5,639	-	5,639	-
Accountancy	-	3,013	3,013	-
Legal and professional	-	6,505	6,505	-
	<u>6,290</u>	<u>9,518</u>	<u>15,808</u>	<u>900</u>
Analysed between				
Charitable activities	<u>6,290</u>	<u>9,518</u>	<u>15,808</u>	<u>900</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was nil (2019: nil).

### 9 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>60,000</u>	<u>100,000</u>

### 10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	<u>80,540</u>	<u>58,900</u>

# ORANGE TREE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

### 11 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 July 2020 are represented by:						
Current assets/ (liabilities)	(3,398)	12,223	8,825	5,100	42,000	47,100
	<u>(3,398)</u>	<u>12,223</u>	<u>8,825</u>	<u>5,100</u>	<u>42,000</u>	<u>47,100</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year.