

# THE ALSTON TRUST

England & Wales · Charity number 1188303

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2020-03-03

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** c/o James Cowper Kreston  
2 Communications Road  
Greenham Business Park  
Greenham  
Thatcham  
Berkshir

**Phone** 01491848500

**Email** [info@jamescowperkreston.co.uk](mailto:info@jamescowperkreston.co.uk)

## Activities

---

**Objects:** TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF PEOPLE SUFFERING FROM ILL-HEALTH OR DISABILITY IN THE UNITED KINGDOM, INCLUDING BUT NOT LIMITED TO THOSE WHO SUSTAINED AN INJURY WHILE HORSE RACING, THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT AND EDUCATION; TO RELIEVE FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, OF PEOPLE WHO ARE OR WERE EMPLOYED BY, OR WHO ARE RELATED TO THOSE WHO WERE EMPLOYED BY TENANTS CONSOLIDATED LIMITED OR ITS SUBSIDIARIES OR SUCH COMPANIES WHICH MAY AT ANY TIME COME (THROUGH A CHANGE OF NAME TAKEOVER AMALGAMATION OR RECONSTRUCTION) TO REPRESENT THAT COMPANY OR ITS SUBSIDIARIES, AND THEIR DEPENDENTS; PEOPLE WHO ARE OR WERE INVOLVED IN THE CARE OF PEOPLE SUFFERING FROM PHYSICAL AND MENTAL DISABILITIES; AND GURKHAS AND FORMER GURKHAS AND THEIR DEPENDENTS; BY THE PURCHASE OF NECESSARY ITEMS OR SERVICES OR MAKING GRANTS TO OTHER CHARITABLE ORGANISATIONS IN THE UNITED KINGDOM; TO PROTECT AND PROMOTE THE HEALTH OF THE PUBLIC SUPPORTING RESEARCH INTO THE NATURE, CAUSES, DIAGNOSIS, PREVENTION, TREATMENT AND CURE OF ALL FORMS OF PHYSICAL AND MENTAL DISABILITIES, INCLUDING THE DEVELOPMENT OF RESEARCH INTO PRACTICAL APPLICATIONS FOR THE PREVENTION, TREATMENT AND CURE OF THESE CONDITIONS; AND TO FURTHER SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES SEE FIT FROM TIME TO TIME.

**Activities:** To promote and protect the physical and mental health of people suffering from ill-health or disability in the United Kingdom.

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£3,976	£439,382	-	-
2024-04-05	£13,190	£4,480	-	-
2023-04-05	£3,102	£2,280	-	-
2022-04-05	£4,230	£4,020	-	-
2021-04-05	£748,425	£4,625	£743,800	0

## Trustees

---

Name	Role	Appointed
Barbara Jean Haley		2025-05-29
Peter Coe		2019-07-16
Richard Laurence Alexander		2019-07-16
Shan Elizabeth Hunter Martin		2025-05-29

**THE ALSTON TRUST**

England & Wales - Charity number 1188303

---

# Accounts

---

---

**THE ALSTON TRUST**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 5 APRIL 2021**

---

**THE ALSTON TRUST**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 12

---

## THE ALSTON TRUST

---

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 5 APRIL 2021

---

<b>Trustees</b>	Linda Mary Alexander, Chair (appointed 16 July 2019) Richard Laurence Alexander, Trustee (appointed 16 July 2019) Peter Coe, Trustee (appointed 16 July 2019) James Cowper Trustees Limited, Trustee (appointed 16 July 2019)
<b>Charity registered number</b>	1188303
<b>Principal office</b>	Videcom House Newtown Road Henley-on-Thames Oxfordshire RG9 1HG
<b>Accountants</b>	James Cowper Kreston Videcom House Newtown Road Henley-on-Thames Oxfordshire RG9 1HG

---

## THE ALSTON TRUST

---

### TRUSTEES' REPORT FOR THE PERIOD ENDED 5 APRIL 2021

---

The Trustees present their annual report together with the financial statements of the Charity for the period 16 July 2019 to 5 April 2021. The accounts cover a long period of account as the Charity Commission would not accept accounts for the period ended 5 April 2020.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objects of the Charity are:

1. To promote and protect the physical and mental health of people suffering from ill health or disability in the United Kingdom, including but not limited to those who sustained an injury while horse racing, through the provision of financial assistance, support and education;
2. To relieve financial hardship, either generally or individually, of
  - People who are or were employed by, or who are related to those who were employed by Tennants Consolidated Limited or its subsidiaries or such companies which may at any time come (through a change of name takeover amalgamation or reconstruction) to represent that company or its subsidiaries, and their dependants;
  - People who are or were involved in the care of people suffering from physical and mental disabilities; and
  - Gurkhas and former Gurkhas and their dependants; by the purchase of necessary items or services or making grants to other charitable organisations in the United Kingdom;
3. To protect and promote the health of the public by supporting research into the nature, causes, diagnosis, prevention, treatment and cure of all forms of physical and mental disabilities, including the development of research into practical applications for the prevention, treatment and cure of these conditions; and
4. To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Charity has spent the initial period since registration with the Charity Commission establishing itself. The Trustees intend to make grants for public benefit in the future.

The Trustees intend to meet to make grants, subject to Covid restrictions.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 5 APRIL 2021

---

**Objectives and activities (continued)**

**b. Grant-making policies**

1 In relation to objects 1 and 2:

- 1.1 The Charity will not make cash grants to individuals seeking personal support.
- 1.2 In cases of individuals seeking personal support, the Charity may provide support by the purchase of necessary items or services, as the trustees in their discretion think fit, according to the applicant's needs and resources.
- 1.3 The Charity may make grants to other charities which are registered with the Charity Commission of England and Wales, or which are exempt or excepted charities (within the meaning of the Charities Act 2011) or those charities registered in other countries whose objects are charitable under English law.

2 In relation to objects 3 and 4: The Charity will generally only support charities which are registered with the Charity Commission of England and Wales, or which are exempt or excepted charities (within the meaning of the Charities Act 2011) or those charities registered in other countries whose objects are charitable under English law.

3 Grants are made on a rolling basis and there is no deadline for applications.

4 The Charity recognises the importance of monitoring the effectiveness of the grants it makes, to reduce the risk of fraud and reputational damage, and to assist in demonstrating the public benefit provided. Accordingly:

- 4.1 Grantees are required to sign a copy of the Charity's grant letter, confirming acceptance of its terms
- 4.2 Grantees are required to provide a report within 6 months of receipt, including:
  - Summary of achievements and how it provided a public benefit
  - Financial details of how the grant has been spent
  - Progress (for ongoing or long-term projects) towards objectives
  - Reasons for any delays or unexpected changes to plans or budget
- 4.3 Applicants for grants over £5,000, or for ongoing or long-term projects, are also required to provide a project timescale and budget prior to receiving a grant, and must agree to provide further reports at specified times.
- 4.4 All grantees must keep accurate accounts and records, and must make these available to the Charity for inspection, together with such further information and explanations as the Charity may request.
- 4.5 Where there is ongoing use of the facilities or services funded by the grant, grantees are further required to supply an annual report regarding the project, including the number of users, and the overall benefit to the community.

5 The Charity recognises the increased risk involved in supporting projects outside the UK. The trustees follow the Charity Commission's guidance on working internationally, including enhanced due diligence on grant applications and project partners, thorough risk assessment, and increased monitoring.

6 In the event that the Charity reasonably believes that the grantee has not properly applied the funds, it will require repayment.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 5 APRIL 2021

---

**Achievements and performance**

**a. Review of activities**

During the year income totalled £748,425, expenses in the year totalled £4,625 leaving an overall surplus of £743,800 in the Unrestricted Fund.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

As explained above, The Alston Trust is establishing itself during the current period and will retain sufficient reserves to enable it to operate and make grants on a sustainable basis. It is not expected at the current time that the Charity will retain significant levels of reserves unless particular projects arise.

**Structure, governance and management**

**a. Constitution**

The Alston Trust is a registered charity, number 1188303, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. The Trustees will assess any gaps in the skills, knowledge and experience of the board of Trustees and will recruit and select Trustees as appropriate.

---

## THE ALSTON TRUST

---

### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2021

---

#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Linda Mary Alexander**  
(Chair of Trustees)

Date: 1 February 2022

---

## THE ALSTON TRUST

---

### INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 5 APRIL 2021

---

#### Independent Examiner's Report to the Trustees of The Alston Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 5 April 2021.

#### Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 1 February 2022

Graham Cole BA FCA

ICAEW

Wenn Townsend  
Chartered Accountants  
30 St Giles, Oxford  
OX1 3LE

---

THE ALSTON TRUST

---

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 5 APRIL 2021

---

	Note	Unrestricted funds 2021 £	Total funds 2021 £
<b>Income from:</b>			
Donations and legacies	3	748,425	748,425
<b>Total income</b>		<u>748,425</u>	<u>748,425</u>
<b>Expenditure on:</b>			
Charitable activities		4,625	4,625
<b>Total expenditure</b>		<u>4,625</u>	<u>4,625</u>
<b>Net movement in funds</b>		<u>743,800</u>	<u>743,800</u>
<b>Reconciliation of funds:</b>			
Net movement in funds		743,800	743,800
<b>Total funds carried forward</b>		<u>743,800</u>	<u>743,800</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 9 to 12 form part of these financial statements.

---

**THE ALSTON TRUST**

---

**BALANCE SHEET  
AS AT 5 APRIL 2021**

---

	Note	2021 £
<b>Current assets</b>		
Debtors	7	149,325
Cash at bank and in hand		596,995
		<hr/> 746,320
Creditors: amounts falling due within one year	8	(2,520)
		<hr/>
<b>Net current assets</b>		<b>743,800</b>
		<hr/>
<b>Total assets less current liabilities</b>		<b>743,800</b>
		<hr/>
<b>Total net assets</b>		<b>743,800</b>
		<hr/> <hr/>
<b>Charity funds</b>		
Unrestricted funds	10	743,800
		<hr/>
<b>Total funds</b>		<b>743,800</b>
		<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Linda Mary Alexander**  
(Chair of Trustees)

Date: 1 February 2022

The notes on pages 9 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 5 APRIL 2021

---

**1. General information**

The Alston Trust is a registered charity in England, number 1188303, and is constituted under a Trust deed. The registered office address is Videcom House, Newtown Road, Henley-on-Thames, RG9 1HG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Alston Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 5 APRIL 2021

2. Accounting policies (continued)

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
<b>Donations</b>		
Donations	599,100	<b>599,100</b>
Gift aid	149,325	<b>149,325</b>
	<u>748,425</u>	<u><b>748,425</b></u>

4. Analysis of expenditure by activities

	Support costs 2021 £	Total funds 2021 £
Direct costs	4,625	<b>4,625</b>
	<u>4,625</u>	<u><b>4,625</b></u>

---

**THE ALSTON TRUST**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 5 APRIL 2021**

---

**4. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>2021</b>	<b>Total funds</b>
	<b>£</b>	<b>2021</b>
		<b>£</b>
Bank charges	305	<b>305</b>
Accountancy	3,600	<b>3,600</b>
Independent examination	720	<b>720</b>
	<u>4,625</u>	<u><b>4,625</b></u>

**5. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £720.

**6. Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits.

During the period ended 5 April 2021, no Trustee expenses have been incurred.

**7. Debtors**

	<b>2021</b>
	<b>£</b>
Gift aid	<b>149,325</b>
	<u><b>149,325</b></u>

**8. Creditors: Amounts falling due within one year**

	<b>2021</b>
	<b>£</b>
Accruals and deferred income	<b>2,520</b>
	<u><b>2,520</b></u>

---

---

**THE ALSTON TRUST**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 5 APRIL 2021**

---

**9. Related party transactions**

During the period the charity received donations of £597,300 from the Chair, Linda Mary Alexander and £1,800 from trustee, Richard Laurence Alexander.

The directors of James Cowper Trustees Ltd are also the partners of James Cowper LLP, during the period James Cowper LLP charged accountancy fees of £3,600 to the charity.

**10. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>			
General Funds	748,425	(4,625)	743,800
	<u>748,425</u>	<u>(4,625)</u>	<u>743,800</u>

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	746,320	746,320
Creditors due within one year	(2,520)	(2,520)
<b>Total</b>	<u>743,800</u>	<u>743,800</u>