THE BKL FOUNDATION

England & Wales · Charity number 1188428

Details

Status	Registered
Legal form	Charitable company
Company number	11812275
Registered	2020-03-09
Register	View on the Charity Commission register

Contact

Address	c/o BERG KAPROW LEWIS LLP 35 Ballards Lane London N3 1XW
Phone	02089229222
Email	BKLFoundation@bkl.co.uk

Activities

Objects: TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME

Activities: The charity makes grants to other charities registered in the United Kingdom.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,671	£19,176	-	-
2024-03-31	£36,940	£57,318	-	-
2023-03-31	£65,324	£61,768	-	-
2022-03-31	£44,318	£45,880	-	-
2021-03-31	£35,969	£3,429	-	-

Trustees

Name	Role	Appointed
Elizabeth Barrow	Chair	2022-10-13
Bryony Rogers-Beck		2026-03-05
Debra Lisa Morris		2023-07-03
Edward Terence Passmore		2025-12-15
Nikita Francis		2026-03-05
Rozetka Remak		2022-01-04
Sarah Gillham		2022-01-04
Simon Eaton		2019-02-07

Accounts

Registered number: 11812275
Charity number: 1188428

THE BKL FOUNDATION

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE BKL FOUNDATION
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Tyler Jeffs (resigned 4 April 2025) Elizabeth Barrow, Chair Rozetka Remak Sarah Gillham Ian Saunderson Simon Eaton Debra Morris Nicola Masters (appointed 4 February 2025)
Company registered number	11812275
Charity registered number	1188428
Registered office	35 Ballards Lane London United Kingdom N3 1XW
Independent examiner	Hillier Hopkins LLP Radius House 51 Clarendon Road Watford Herts WD17 1HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was established for the principal purpose of receiving contributions from Berg Kaprow Lewis LLP and disbursing the same to charitable causes which are selected at the discretion of the Trustees. Berg Kaprow Lewis LLP has undertaken to donate an estimated 1% of its profits to the BKL Foundation.

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)'.

b. Activities undertaken to achieve objectives

The Charity undertakes to give grants to UK registered Charities as ultimately decided upon by the Trustees. These grants are usually local in nature to London Borough of Barnet, where the offices of Berg Kaprow Lewis LLP are located, however, Trustees are not limited by the objects to where monies can be donated, and may override this at their pure discretion.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity furthers the Charity's purposes for the public benefit by making grants to other UK registered Charities who are able to use the funds on direct charitable activities.

Achievements and performance

a. Main achievements of the Charity

The Charity has had another strong year, giving a total of 6 grants across 6 registered charities totalling £15,000. In addition, the Foundation has championed charitable work throughout BKL, seeing consistent staff involvement.

Financial review

a. Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern. This basis is adopted within these accounts.

b. Reserves policy

The charity held unrestricted funds at the end of the year of £66,486 (As restated 2024: £49,991).These reserves are considered adequate by the Trustees, and will allow the charity to continue making grants in the next financial period. In view of the nature of the charity, the Trustees are satisfied that no formal level of reserves are required, as grants are only made when there are available funds, and the charity does not have any liabilities to make grants.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

d. Review of the Year

The Charity had total income for the year of £35,671 (2024: £36,940), comprising £33,670 (2024: £36,939) of donations and legacies, £2,000 (2024: £1,500) of donated accountancy services and £1 (2024: £1) of investment income. Expenditure totalled £19,176 (2024: £62,318), consisting of £15,000 (2024: £58,490) on grants, and £4,176 (2024: £3,828) on support costs. All income and expenditure for both 2025 and 2024 was unrestricted. Funds carried forward totalled £66,486 (2024: £49,991), all of which were unrestricted.

Structure, governance and management

a. Constitution

The BKL Foundation is registered as a charitable company limited by guarantee and is constituted under a Memorandum and Articles of Association dated 6th February 2019.

b. Methods of appointment or election of Trustees

New Trustees are recommended by the current Trustees when there is a vacancy. Trustees are then considered and appointed by the board at the next appropriate meeting.

Plans for future periods

The Charity intends to continue its policy of grant making to UK registered Charities in the coming years. As Berg Kaprow Lewis LLP continues its growth strategy it is hoped that profits of BKL, and in turn, the donation to the Foundation, will increase allowing the Foundation to provide more grants to worthy Charities.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of 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 Companies Act 2006. 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:

Simon Eaton

Simon Eaton
Trustee
Date: 23/12/2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of The BKL Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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: L Cherry

Dated: 23/12/2025

Louise Cherry ACA

Hillier Hopkins LLP
Radius House
51 Clarendon Road
Watford
Herts
WD17 1HP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Income from:				
Donations and legacies	3	**35,670**	**35,670**	*36,939*
Investments		**1**	**1**	*1*
Total income		**35,671**	**35,671**	*36,940*
Expenditure on:				
Charitable activities		**19,176**	**19,176**	*62,318*
Total expenditure		**19,176**	**19,176**	*62,318*
Net movement in funds		**16,495**	**16,495**	*(25,378)*
Reconciliation of funds:				
Total funds brought forward		**49,991**	**49,991**	*75,369*
Net movement in funds		**16,495**	**16,495**	*(25,378)*
Total funds carried forward		**66,486**	**66,486**	*49,991*

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

The notes on pages 8 to 16 form part of these financial statements.

THE BKL FOUNDATION

(A company limited by guarantee)
REGISTERED NUMBER: 11812275

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*As restated 2024 £*
Current assets					
Debtors	9	**67,399**		*35,374*	
Cash at bank and in hand		**3,407**		*26,837*	
		70,806		*62,211*	
Current liabilities					
Creditors: amounts falling due within one year	10	**(4,320)**		*(12,220)*	
Total net assets			**66,486**		*49,991*
Charity funds					
Unrestricted funds	12		**66,486**		*49,991*
Total funds			**66,486**		*49,991*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

Simon Eaton

Simon Eaton
Trustee
Date: 23/12/2025

The notes on pages 8 to 16 form part of these financial statements.

1. General information

The BKL Foundation is a Charitable Company limited by guarantee incorporated in England and Wales.

The registered office is 35 Ballards Lane, Finchley, London, N3 1XW.

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 Companies Act 2006.

The BKL Foundation 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 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern.

2.3 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.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 is classified by activity.

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 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.

2.8 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

Investment income, gains and losses are allocated to the appropriate fund.

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	35,670	**35,670**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Donations	*36,939*	*36,939*

Donations totalling £32,025 (2024: £35,374) were received from Berg Kaprow Lewis LLP

Staff donations totalling £1,645 (£2024: £65) were received from Berg Krapow Lewis LLP staff for purchase of old laptops.

In addition £2,000 (2024: £1,500) relates to donated services by Berg Kaprow Lewis LLP for the preparation of the accounts.

4. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £
Grants, Supporting good causes	15,000	**15,000**

	As restated Grants to Institutions 2024 £	*As restated Total funds 2024 £*
Grants, Supporting good causes	*58,490*	*58,490*

4. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

	2025 £	*As restated* *2024* *£*
Name of institution		
Our Lady of Lords School	**1,000**	-
Barnet Mencap	**-**	*5,000*
Chipping Barnet Foodbank	**3,000**	*5,000*
Homeless Action in Barnet	**-**	*5,000*
BRACE - Alzheimers Research	**1,000**	-
City Year UK	**-**	*5,000*
Harrow MS Therapy Centre	**3,000**	-
Paths Through Change	**2,000**	-
Rephael House	**-**	*4,320*
Sunday Assembly	**5,000**	-
Say it Loud Club	**-**	*1,000*
Just4children	**-**	*5,000*
Change Please Foundation	**-**	*7,320*
Fitness Without Boundaries	**-**	*2,000*
SOS Africa	**-**	*5,000*
Inkluder CIC	**-**	*2,000*
Red Crescent	**-**	*5,000*
Hatzola	**-**	*5,000*
	15,000	*56,640*
Other grants to institutions < £1,000	**-**	*1,850*
	15,000	*58,490*

Analysis of Grants

	2025 £	*As restated 2024* £
Social	**10,000**	*31,670*
Healthcare	**4,000**	*16,820*
Education	**1,000**	*10,000*
	15,000	*58,490*

5. Analysis of expenditure by activities

	Grant funding of activities 2025 £	**Support costs 2025** £	**Total funds 2025** £
Supporting good causes	15,000	4,176	**19,176**

	As restated Grant funding of activities 2024 £	*Support costs 2024* £	*As restated Total funds 2024* £
Supporting good causes	*58,490*	*3,828*	*62,318*

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting good causes 2025 £	Total funds 2025 £
Accountancy fee	2,000	**2,000**
Independent Examination fee	2,100	**2,100**
Bank charges	76	**76**
	4,176	**4,176**

	Supporting good causes 2024 £	*Total funds 2024 £*
Accountancy fee	*1,500*	*1,500*
Independent Examination fee	*2,220*	*2,220*
Bank charges	*108*	*108*
	3,828	*3,828*

6. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,100**	*2,220*

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

8. Staff costs

There were no employees during the period or the prior year.

9. Debtors

	2025	*2024*
	£	*£*
Due within one year		
Prepayments and accrued income	**67,399**	*35,374*
	67,399	*35,374*

Included within accrued income are amounts owed by Berg Kaprow Lewis LLP.

10. Creditors: Amounts falling due within one year

		As restated
	2025	*2024*
	£	*£*
Other creditors	**-**	*2,000*
Accruals and deferred income	**4,320**	*10,220*
	4,320	*12,220*

11. Prior year adjustments

During the current year, the trustees reviewed the treatment of a £5,000 grant pledged in the prior year. They concluded that recognising this amount as a creditor at 31 March 2024 provides a more faithful representation of the charity's intentions and obligations at that time. In accordance with the Charities SORP (FRS 102), the prior year figures have therefore been restated to include this liability.

The effect of this adjustment is that creditors at 31 March 2024 have increased by £5,000, unrestricted funds at that date have reduced by £5,000, and expenditure of donations made in the Statement of Financial Activities for the prior year has increased by £5,000. This adjustment has no impact on the current year's surplus other than the restatement of opening reserves.

12. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	**49,991**	**35,671**	**(19,176)**	**66,486**

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*As restated Expenditure £*	*As restated Balance at 31 March 2024 £*
Unrestricted funds				
General Funds - all funds	*75,369*	*36,940*	*(62,318)*	*49,991*

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	70,806	**70,806**
Creditors due within one year	(4,320)	**(4,320)**
Total	66,486	**66,486**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	As restated Unrestricted funds 2024 £	*As restated Total funds 2024 £*
Current assets	*62,211*	*62,211*
Creditors due within one year	*(12,220)*	*(12,220)*
Total	*49,991*	*49,991*

14. Related party transactions

The BKL Foundation was established to receive donations from Berg Kaprow Lewis LLP, in order to make grants to charitable organisations. Two of the trustees of the BKL Foundation were connected with two of the members of Berg Kaprow Lewis LLP throughout the year. All other Trustees are employees of Berg Kaprow Lewis LLP. The BKL Foundation received £32,025 (2024: £35,374) from Berg Kaprow Lewis LLP in the year, with £32,025 (2024: £35,374) within accrued income owed from the same organisation.

Accounts

Registered number: 11812275
Charity number: 1188428

THE BKL FOUNDATION

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE BKL FOUNDATION
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THE BKL FOUNDATION

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Tyler Jeffs, Chair (appointed 4 April 2023) Elizabeth Barrow Rozetka Remak Sarah Gillham Ian Saunderson Simon Eaton Debra Morris (appointed 3 July 2023) Nicola Masters (appointed 4 February 2025)
Company registered number	11812275
Charity registered number	1188428
Registered office	35 Ballards Lane London United Kingdom N3 1XW
Independent examiner	Hannah Ormston CPFA ACA Gravita Audit Oxford LLP Park Central 40-41 Park End Street Oxford OX1 1JD

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was established for the principal purpose of receiving contributions from Berg Kaprow Lewis LLP and disbursing the same to charitable causes which are selected at the discretion of the Trustees. Berg Kaprow Lewis LLP has undertaken to donate 1% of its profits to the BKL Foundation.

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)'.

b. Activities undertaken to achieve objectives

The Charity undertakes to give grants to UK registered Charities as ultimately decided upon by the Trustees. These grants are usually local in nature to London Borough of Barnet, where the offices of Berg Kaprow Lewis LLP are located, however, Trustees are not limited by the objects to where monies can be donated, and may override this at their pure discretion.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity furthers the Charity's purposes for the public benefit by making grants to other UK registered Charities who are able to use the funds on direct charitable activities.

Achievements and performance

a. Main achievements of the Charity

The Charity has had another strong year, giving a total of 15 grants across 15 registered charities totalling £53,490. In addition, the Foundation has championed charitable work throughout BKL, seeing consistent staff involvement.

Financial review

a. Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern. This basis is adopted within these accounts.

b. Reserves policy

The charity held unrestricted funds at the end of the year of £54,991 (2023: £75,369).These reserves are considered adequate by the Trustees, and will allow the charity to continue making grants in the next financial period. In view of the nature of the charity, the Trustees are satisfied that no formal level of reserves are required, as grants are only made when there are available funds, and the charity does not have any liabilities to make grants.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

d. Review of the Year

The Charity had total income for the year of £36,940 (2023: £65,324), comprising £36,939 (2023: £65,323) of donations and legacies and £1 (2023: £1) of investment income. Expenditure totalled £57,318 (2023: £61,768), consisting of £53,490 (2023: £57,900) on grants and £3,828 (2023: £3,868) on support costs. All income and expenditure for both 2024 and 2023 was unrestricted. Funds carried forward totalled £54,991 (2023: £75,369), all of which were unrestricted.

Structure, governance and management

a. Constitution

The BKL Foundation is registered as a charitable company limited by guarantee and is constituted under a Memorandum and Articles of Association dated 6th February 2019.

b. Methods of appointment or election of Trustees

New Trustees are recommended by the current Trustees when there is a vacancy. Trustees are then considered and appointed by the board at the next appropriate meeting.

Plans for future periods

The Charity intends to continue its policy of grant making to UK registered Charities in the coming years. As Berg Kaprow Lewis LLP continues its growth strategy it is hoped that profits of BKL, and in turn, the donation to the Foundation, will increase allowing the Foundation to provide more grants to worthy Charities.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

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- 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 Companies Act 2006. 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:

....
Tyler Jeffs
Chair
Date: 19/03/2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of The BKL Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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: H. Ormston

Dated: 19/03/2025

Hannah Ormston CPFA ACA

Gravita Audit Oxford LLP
Park Central
40-41 Park End Street
Oxford
OX1 1JD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:				
Donations and legacies	3	**36,939**	**36,939**	*65,323*
Investments		**1**	**1**	*1*
Total income		**36,940**	**36,940**	*65,324*
Expenditure on:				
Charitable activities		**57,318**	**57,318**	*61,768*
Total expenditure		**57,318**	**57,318**	*61,768*
Net movement in funds		**(20,378)**	**(20,378)**	*3,556*
Reconciliation of funds:				
Total funds brought forward		**75,369**	**75,369**	*71,813*
Net movement in funds		**(20,378)**	**(20,378)**	*3,556*
Total funds carried forward		**54,991**	**54,991**	*75,369*

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

The notes on pages 8 to 16 form part of these financial statements.

THE BKL FOUNDATION

(A company limited by guarantee)
REGISTERED NUMBER: 11812275

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		2023 £
Current assets					
Debtors	9	**35,374**		*41,959*	
Cash at bank and in hand		**26,837**		*37,070*	
		62,211		*79,029*	
Creditors: amounts falling due within one year	10	**(7,220)**		*(3,660)*	
Total net assets			**54,991**		*75,369*
Charity funds					
Unrestricted funds	11		**54,991**		*75,369*
Total funds			**54,991**		*75,369*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

....

Tyler Jeffs
Chair
Date: 19/03/2025

The notes on pages 8 to 16 form part of these financial statements.

1. General information

The BKL Foundation is a Charitable Company limited by guarantee incorporated in England and Wales.

The registered office is 35 Ballards Lane, Finchley, London, N3 1XW.

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 Companies Act 2006.

The BKL Foundation 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 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern.

2.3 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.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 is classified by activity.

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 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.

2.8 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	36,939	**36,939**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Donations	*65,323*	*65,323*

Donations totalling £35,374 (2023: £63,795) were received from Berg Kaprow Lewis LLP

In addition £1,500 (2023: £1,000) relates to donated services by Berg Kaprow Lewis LLP for the preparation of the accounts.

4. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Grants, Supporting good causes	53,490	**53,490**

	Grants to Institutions 2023 £	*Total funds 2023 £*
Grants, Supporting good causes	*57,900*	*57,900*

4. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

Name of institution	2024 £	*2023 £*
Age UK Barnet	**-**	*5,000*
Barnet Mencap	**5,000**	*5,000*
Chipping Barnet Foodbank	**-**	*9,000*
Homeless Action in Barnet	**5,000**	*5,000*
St Joseph's Hospice Hackney	**-**	*3,000*
City Year UK	**5,000**	*-*
Live Unlimited	**-**	*5,400*
Mind in Enfield and Barnet	**-**	*5,000*
Rephael House	**4,320**	*3,000*
Restart Lives	**-**	*3,000*
Say it Loud Club	**1,000**	*5,000*
Together in Barnet	**-**	*5,000*
Just4children	**5,000**	*-*
Change Please Foundation	**7,320**	*-*
The Panathlon Foundation Limited	**-**	*3,000*
Fitness Without Boundaries	**2,000**	*1,500*
SOS Africa	**5,000**	*-*
Inkluder CIC	**2,000**	*-*
Red Crescent	**5,000**	*-*
Hatzola	**5,000**	*-*
	51,640	*57,900*
Other grants to institutions < £1,000	**1,850**	*-*
	53,490	*57,900*

Analysis of Grants

	2024 **£**	*2023* *£*
Social	**26,670**	*45,400*
Healthcare	**16,820**	*12,500*
Education	**10,000**	-
	53,490	*57,900*

5. Analysis of expenditure by activities

	Grant funding of activities 2024 £	**Support costs 2024 £**	**Total funds 2024 £**
Supporting good causes	53,490	3,828	**57,318**

	Grant funding of activities 2023 £	*Support costs 2023 £*	*Total funds 2023 £*
Supporting good causes	*57,900*	*3,868*	*61,768*

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting good causes 2024 £	Total funds 2024 £
Accountancy fee	1,500	**1,500**
Independent Examination fee	2,220	**2,220**
Bank charges	108	**108**
	3,828	**3,828**

	Supporting good causes 2023 £	*Total funds 2023 £*
Accountancy fee	*1,000*	*1,000*
Independent Examination fee	*2,760*	*2,760*
Bank charges	*108*	*108*
	3,868	*3,868*

6. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,220**	*2,500*

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

8. Staff costs

There were no employees during the period or the prior year.

9. Debtors

	2024 £	*2023* £
Due within one year		
Prepayments and accrued income	**35,374**	*41,959*
	35,374	*41,959*

Included within accrued income are amounts owed by Berg Kaprow Lewis LLP.

10. Creditors: Amounts falling due within one year

	2024 £	*2023* £
Other creditors	**2,000**	-
Accruals and deferred income	**5,220**	*3,660*
	7,220	*3,660*

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	**75,369**	**36,940**	**(57,318)**	**54,991**

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Balance at 31 March 2023 £*
Unrestricted funds				
General Funds - all funds	*71,813*	*65,324*	*(61,768)*	*75,369*

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	62,211	**62,211**
Creditors due within one year	(7,220)	**(7,220)**
Total	54,991	**54,991**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Total funds 2023 £*
Current assets	*79,029*	*79,029*
Creditors due within one year	*(3,660)*	*(3,660)*
Total	*75,369*	*75,369*

13. Related party transactions

The BKL Foundation was established to receive donations from Berg Kaprow Lewis LLP, in order to make grants to charitable organisations. Two of the trustees of the BKL Foundation were connected with two of the members of Berg Kaprow Lewis LLP throughout the year. All other Trustees are employees of Berg Kaprow Lewis LLP. The BKL Foundation received £35,374 (2023: £63,795) from Berg Kaprow Lewis LLP in the year, with £35,374 (2023: £41,959) within accrued income owed from the same organisation.

Accounts

Registered number: 11812275
Charity number: 1188428

THE BKL FOUNDATION

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE BKL FOUNDATION
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Tyler Jeffs, Chair (appointed 4 April 2023) Elizabeth Barrow (appointed 13 October 2022) Rozetka Remak Sarah Gillham Ian Saunderson Simon Eaton Debra Morris (appointed 19 June 2023) Lekhrani Gya-Roopun (resigned 29 July 2022)
Company registered number	11812275
Charity registered number	1188428
Registered office	35 Ballards Lane London United Kingdom N3 1XW
Independent examiner	Robert Kirtland FCA Critchleys Audit LLP Beaver House 23 - 38 Hythe Bridge Street Oxford OX1 2EP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was established for the principal purpose of receiving contributions from Berg Kaprow Lewis LLP and disbursing the same to charitable causes which are selected at the discretion of the Trustees. Berg Kaprow Lewis LLP has undertaken to donate 1% of its profits to the BKL Foundation.

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)'.

b. Activities undertaken to achieve objectives

The Charity undertakes to give grants to UK registered Charities as ultimately decided upon by the Trustees. These grants are usually local in nature to London Borough of Barnet, where the offices of Berg Kaprow Lewis LLP are located, however, Trustees are not limited by the objects to where monies can be donated, and may override this at their pure discretion.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity furthers the Charity's purposes for the public benefit by making grants to other UK registered Charities who are able to use the funds on direct charitable activities.

Achievements and performance

a. Main achievements of the Charity

The Charity has had another strong year, giving a total of 15 grants across 13 registered charities totalling £57,900. In addition, the Foundation has championed charitable work throughout BKL, seeing an uptick in staff being involved.

Financial review

a. Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern. This basis is adopted within these accounts.

b. Reserves policy

The charity held unrestricted funds at the end of the year of £75,369 (2022: £71,813).These reserves are considered adequate by the Trustees, and will allow the charity to continue making grants in the next financial period. In view of the nature of the charity, the Trustees are satisfied that no formal level of reserves are required, as grants are only made when there are available funds, and the charity does not have any liabilities to make grants.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

d. Review of the Year

The Charity had total income for the year of £65,324 (2022: £44,318), comprising of £65,323 (2022: £44,317) of donations and legacies and £1 (2022: £1) of investment income. Expenditure totalled £61,768 (2022: £45,880), consisting of £57,900 (2022: £44,178) on grants and £3,868 (2022: £1,702) on support costs. All income and expenditure for both 2023 and 2022 was unrestricted. Funds carried forward totalled £75,369 (2022: £71,813), all of which were unrestricted.

Structure, governance and management

a. Constitution

The BKL Foundation is registered as a charitable company limited by guarantee and is constituted under a Memorandum and Articles of Association dated 6th February 2019.

b. Methods of appointment or election of Trustees

New Trustees are recommended by the current Trustees when there is a vacancy. Trustees are then considered and appointed by the board at the next appropriate meeting.

Plans for future periods

The Charity intends to continue it's policy of grant making to UK registered Charities in the coming years. As Berg Kaprow Lewis LLP continues it's growth strategy it is hoped that profits of BKL, and in turn, the donation to the Foundation, will increase allowing the Foundation to provide more grants to worthy Charities.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of 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 Companies Act 2006. 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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

....
Tyler Jeffs
Chair
Date: 26th January 2024

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of The BKL Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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: 29.01.2024

Robert Kirtland FCA

Critchleys Audit LLP
Beaver House
23 - 38 Hythe Bridge Street
Oxford
OX1 2EP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:				
Donations and legacies	3	**65,323**	**65,323**	*44,317*
Investments		**1**	**1**	*1*
Total income		**65,324**	**65,324**	*44,318*
Expenditure on:				
Charitable activities		**61,768**	**61,768**	*45,880*
Total expenditure		**61,768**	**61,768**	*45,880*
Net movement in funds		**3,556**	**3,556**	*(1,562)*
Reconciliation of funds:				
Total funds brought forward		**71,813**	**71,813**	*73,375*
Net movement in funds		**3,556**	**3,556**	*(1,562)*
Total funds carried forward		**75,369**	**75,369**	*71,813*

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

The notes on pages 8 to 16 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022 £*
Current assets					
Debtors	9	**41,959**		*13,164*	
Cash at bank and in hand		**37,070**		*59,549*	
		79,029		*72,713*	
Creditors: amounts falling due within one year	10	**(3,660)**		*(900)*	
Total net assets			**75,369**		*71,813*
Charity funds					
Unrestricted funds	11		**75,369**		*71,813*
Total funds			**75,369**		*71,813*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

....
Tyler Jeffs
Chair
Date: 26th January 2024

The notes on pages 8 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. General information

The BKL Foundation is a Charitable Company limited by guarantee incorporated in England and Wales.

The registered office is 35 Ballards Lane, Finchley, London, N3 1XW.

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 Companies Act 2006.

The BKL Foundation 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 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the charity is a going concern.

2.3 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.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 is classified by activity.

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 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.

2.8 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	65,323	**65,323**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Donations	*44,317*	*44,317*

Donations totalling £63,795 (2022: £43,222) were received from Berg Kaprow Lewis LLP

In addition £1,000 (2022: £1,000) relates to donated services by Berg Kaprow Lewis LLP for the preparation of the accounts.

4. Analysis of grants

	Grants to Institutions 2023 £	**Total funds 2023 £**
Grants, Supporting good causes	57,900	**57,900**

	Grants to Institutions 2022 £	*Total funds 2022 £*
Grants, Supporting good causes	*44,178*	*44,178*

The Charity has made the following material grants to institutions during the year:

Name of institution	**2023 £**	*2022 £*
Age UK Barnet	**5,000**	*5,000*
Barnet Mencap	**5,000**	*5,000*
Chipping Barnet Food Bank	**9,000**	*2,000*
Homeless Action in Barnet	**5,000**	*6,353*
St Josefs Hospital Hackney	**3,000**	*-*
Live Unlimited	**5,400**	*5,300*
Mind Barnet	**5,000**	*-*
Raphael House	**3,000**	*3,000*
Restart Lives	**3,000**	*1,000*
The Say it Loud Club	**5,000**	*1,000*
Together in Barnet	**5,000**	*5,000*
Ukraine Humanitarian Appeal	**-**	*10,000*
The Panathlon Foundation	**3,000**	*-*
Fitness Without Boundaries	**1,500**	*-*
	57,900	*43,653*
Other grants to institutions < £250	**-**	*525*
	57,900	*44,178*

Analysis of Grants

	2023 **£**	*2022* *£*
Social	**45,400**	*35,833*
Healthcare	**12,500**	*8,345*
	57,900	*44,178*

5. Analysis of expenditure by activities

	Grant funding of activities 2023 £	**Support costs 2023 £**	**Total funds 2023 £**
Supporting good causes	57,900	3,868	**61,768**

	Grant funding of activities 2022 £	*Support costs 2022 £*	*Total funds 2022 £*
Supporting good causes	*44,178*	*1,702*	*45,880*

Analysis of support costs

	Supporting good causes 2023 £	**Total funds 2023 £**
Accountancy fee	1,000	**1,000**
Independent Examination fee	2,760	**2,760**
Bank charges	108	**108**
	3,868	**3,868**

5. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Supporting good causes 2022 £	*Total funds 2022 £*
Accountancy fee	*1,000*	*1,000*
Independent Examination fee	*600*	*600*
Bank charges	*102*	*102*
	1,702	*1,702*

6. Independent examiner's remuneration

	2023 £	*2022 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,500**	*550*

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

8. Staff costs

There were no employees during the period or the prior year.

9. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	**41,959**	*13,164*
	41,959	*13,164*

Included within accrued income are amounts owed by Berg Kaprow Lewis LLP.

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**3,660**	*900*

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	**71,813**	**65,324**	**(61,768)**	**75,369**

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Balance at 31 March 2022 £*
Unrestricted funds				
General Funds - all funds	*73,375*	*44,318*	*(45,880)*	*71,813*

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	79,029	**79,029**
Creditors due within one year	(3,660)	**(3,660)**
Total	75,369	**75,369**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Total funds 2022 £*
Current assets	*72,713*	*72,713*
Creditors due within one year	*(900)*	*(900)*
Total	*71,813*	*71,813*

13. Related party transactions

The BKL Foundation was established to receive donations from Berg Kaprow Lewis LLP, Chartered Accountants, in order to make grants to charitable organisations. Two of the trustees of the BKL Foundation were connected with two of the members of Berg Kaprow Lewis LLP throughout the year. All other Trustees are employees of Berg Kaprow Lewis LLP. The BKL foundation received £63,795 (2022: £43,222) from Berg Kaprow Lewis LLP in the year, with £41,959 (2022: £13,164) within accrued income owed from the same organisation.

Accounts

Registered number: 11812275
Charity number: 1188428

THE BKL FOUNDATION

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE BKL FOUNDATION
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Simon Eaton Geraint Jones (resigned 18 May 2021) Ian Saunderson, Chair Elizabeth Barrow (appointed 13 October 2022) Rozetka Remak (appointed 4 January 2022) Sarah Gillham (appointed 4 January 2022) Lekhrani Gya-Roopun (appointed 4 January 2022, resigned 29 July 2022)
Company registered number	11812275
Charity registered number	1188428
Registered office	35 Ballards Lane London United Kingdom N3 1XW
Independent examiners	Hillier Hopkins LLP Chartered Accountants Radius House 51 Clarendon Road Watford Herts WD17 1HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was established for the principal purpose of receiving contributions from Berg Kaprow Lewis LLP and disbursing the same to charitable causes which are selected at the discretion of the trustees. Berg Kaprow Lewis LLP has undertaken to donate 1% of its profits to the BKL Foundation.

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)'.

Achievements and performance

a. Review of activities

During the year the charity received donations of £44,318 (2021: £35,969). The charity paid a charitable grants of £44,178 (2021: £1,905).

b. Future developments

The Trustees are continuing with the grant giving programme set up in 2022, with meetings held regularly to decide on the best causes to whom can be given grants. The aim of the trustees at this time is to support local charities in the London Borough of Barnet and surrounding boroughs .

Financial review

a. Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the operations of the charity are not likely to be affected in a material manner by the current Coronavirus outbreak.

b. Reserves policy

The charity held unrestricted funds at the end of the year of £71,813 (2021: £73,375).These reserves are considered adequate by the Trustees, and will allow the charity to continue making grants in the next financial period. In view of the nature of the charity, the Trustees are satisfied that no formal level of reserves are required, as grants are only made when there are available funds, and the charity does not have any liabilities to make grants.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The BKL Foundation is registered as a charitable company limited by guarantee and is constituted under a Memorandum and Articles dated 6th February 2019.

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 Memorandum and Articles.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of 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 Companies Act 2006. 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:

Ian Saunderson

Ian Saunderson
(Chair of Trustees)
Date: 21/12/2022

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of The BKL Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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: 22/12/2022

Alex M Bottom

Alexander Bottom ACA

Hillier Hopkins LLP

Chartered Accountants

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	3	**44,317**	**44,317**	*35,969*
Investments		**1**	**1**	*-*
Total income		**44,318**	**44,318**	*35,969*
Expenditure on:				
Charitable activities		**45,880**	**45,880**	*3,429*
Total expenditure		**45,880**	**45,880**	*3,429*
Net movement in funds		**(1,562)**	**(1,562)**	*32,540*
Reconciliation of funds:				
Total funds brought forward		**73,375**	**73,375**	*40,835*
Net movement in funds		**(1,562)**	**(1,562)**	*32,540*
Total funds carried forward		**71,813**	**71,813**	*73,375*

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

The notes on pages 7 to 15 form part of these financial statements.

THE BKL FOUNDATION

(A company limited by guarantee)
REGISTERED NUMBER: 11812275

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Current assets					
Debtors	8	**13,164**		*8,972*	
Cash at bank and in hand		**59,549**		*65,903*	
		72,713		*74,875*	
Creditors: amounts falling due within one year	9	**(900)**		*(1,500)*	
Net current assets			**71,813**		*73,375*
Total assets less current liabilities			**71,813**		*73,375*
Total net assets			**71,813**		*73,375*
Charity funds					
Restricted funds	10		**-**		-
Unrestricted funds	10		**71,813**		*73,375*
Total funds			**71,813**		*73,375*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

Ian Saunderson

Ian Saunderson
(Chair of Trustees)
Date: 21/12/2022

The notes on pages 7 to 15 form part of these financial statements.

1. General information

The BKL Foundation is a charitable company limited by guarantee incorporated in England and Wales.

The registered office is 35 Ballards Lane, Finchley, London, N3 1XW.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The BKL Foundation 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 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the operations of the charity are not likely to be affected in a material manner by the current Coronavirus outbreak.

2.3 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 is classified by activity.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 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.

2.8 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	44,317	**44,317**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Donations	*35,969*	*35,969*

Donations totalling £43,222 (2021: £35,219) were received from Berg Kaprow Lewis LLP.

In addition £1,000 (2021: £750) relates to donated services by Berg Kaprow Lewis LLP for the preparation of the accounts.

4. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £
	44,178	**44,178**

	Grants to Institutions 2021 £	*Total funds 2021 £*
	1,905	*1,905*

The Charity has made the following material grants to institutions during the year:

	2022 £	*2021 £*
Name of institution		
Age UK Barnet	**5,000**	-
Barnet Mencap	**5,000**	-
Chipping Barnet Food Bank	**2,000**	-
Homeless Action in Barnet	**6,353**	-
Leadership Through Sports and Business	**-**	*1,000*
Little Princess Trust	**-**	*405*
Live Unlimited	**5,300**	-
Marsden Hospital Cancer Charity	**-**	*500*
Raphael House	**3,000**	-
Restart Lives	**1,000**	-
The Say it Loud Club	**1,000**	-
Together in Barnet	**5,000**	-
Ukraine Humanitarian Appeal	**10,000**	-
Grants Individually < £200	**525**	-
	44,178	*1,905*
	44,178	*1,905*

Analysis of Grants

	2022 £	2021 £
Social	**35,833**	*1,000*
Healthcare	**8,345**	*905*
	44,178	*1,905*

5. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
	44,178	-	**44,178**
	-	1,702	**1,702**
	44,178	1,702	**45,880**

	Grant funding of activities 2021 *£*	*Support costs 2021* *£*	*Total funds 2021* *£*
	1,905	*-*	*1,905*
	-	*1,524*	*1,524*
	1,905	*1,524*	*3,429*

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting good causes 2022 £	Total funds 2022 £
Accountancy fee	1,000	**1,000**
Independent Examination fee	600	**600**
Bank charges	102	**102**
	1,702	**1,702**

	Supporting good causes 2021 £	*Total funds 2021 £*
Accountancy fee	*750*	*750*
Independent Examination fee	*750*	*750*
Bank charges	*24*	*24*
	1,524	*1,524*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

7. Staff costs

There were no employees during the period or the prior year.

8. Debtors

	2022 £	*2021* £
Due within one year		
Prepayments and accrued income	**13,164**	*8,972*
	13,164	*8,972*

Included within accrued income are amounts owed by Berg Kaprow Lewis LLP.

9. Creditors: Amounts falling due within one year

	2022 £	*2021* £
Accruals and deferred income	**900**	*1,500*

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	**73,375**	**44,318**	**(45,880)**	**71,813**

Statement of funds - prior year

	Balance at 1 February 2021 £	*Income £*	*Expenditure £*	*Balance at 31 March 2022 £*
Unrestricted funds				
General Funds - all funds	*40,835*	*35,969*	*(3,429)*	*73,375*

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	72,713	**72,713**
Creditors due within one year	(900)	**(900)**
Total	71,813	**71,813**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Current assets	*74,875*	*74,875*
Creditors due within one year	*(1,500)*	*(1,500)*
Total	*73,375*	*73,375*

12. Related party transactions

The BKL Foundation was established to receive donations from Berg Kaprow Lewis LLP, Chartered Accountants, in order to make grants to charitable organisations. Two of the trustees of the BKL Foundation are connected with two of the members of Berg Kaprow Lewis LLP.

Accounts

Registered number: 11812275
Charity number: 1188428

THE BKL FOUNDATION

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE BKL FOUNDATION
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Simon Eaton Geraint Jones (resigned 18 May 2021) Ian Saunderson Natalie Hackett (appointed 5 November 2020, resigned 26 February 2021)
Company registered number	11812275
Charity registered number	1188428
Registered office	35 Ballards Lane London United Kingdom N3 1XW
Independent examiners	Hillier Hopkins LLP Chartered Accountants Radius House 51 Clarendon Road Watford Herts WD17 1HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was established for the principal purpose of receiving contributions from Berg Kaprow Lewis LLP and disbursing the same to charitable causes which are selected at the discretion of the trustees. Berg Kaprow Lewis LLP has undertaken to donate 1% of its profits to the BKL Foundation.

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)'.

Achievements and performance

a. Review of activities

During the year the charity received donations of £35,969 (2020: £43,747). The charity paid a charitable grants of £1,905 (2020: £1,447).

b. Future developments

Since the year end, the Trustees have met to discuss the future of the charity and are in the process of setting up a grant-making programme. In order to facilitate making a decision as to which charities to support, discussions have been held with several charities in order to find out more about their work. The aim of the trustees at this time is to support local charities in the London Borough of Barnet and surrounding boroughs .

Financial review

a. Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the operations of the charity are not likely to be affected in a material manner by the current Coronavirus outbreak.

b. Reserves policy

The charity held unrestricted funds at the end of the year of £73,375 (2020: £40,835). These reserves are considered adequate by the Trustees, and will allow the charity to continue making grants in the next financial period. In view of the nature of the charity, the Trustees are satisfied that no formal level of reserves are required, as grants are only made when there are available funds, and the charity does not have any liabilities to make grants.

c. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The BKL Foundation is registered as a charitable company limited by guarantee and is constituted under a Memorandum and Articles dated 6th February 2019.

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 Memorandum and Articles.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of 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 Companies Act 2006. 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:

Ian Saunderson
Trustee
Date: 11 January 2022

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of The BKL Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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: 11 January 2022

Alexander Bottom ACA

Hillier Hopkins LLP

Chartered Accountants

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:				
Donations and legacies	3	**35,969**	**35,969**	*43,747*
Investments		**-**	**-**	*35*
Total income		**35,969**	**35,969**	*43,782*
Expenditure on:				
Charitable activities		**3,429**	**3,429**	*2,947*
Total expenditure		**3,429**	**3,429**	*2,947*
Net movement in funds		**32,540**	**32,540**	*40,835*
Reconciliation of funds:				
Total funds brought forward		**40,835**	**40,835**	*-*
Net movement in funds		**32,540**	**32,540**	*40,835*
Total funds carried forward		**73,375**	**73,375**	*40,835*

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

The notes on pages 7 to 15 form part of these financial statements.

THE BKL FOUNDATION

(A company limited by guarantee)
REGISTERED NUMBER: 11812275

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020* *£*
Current assets					
Debtors	8	**8,972**		*22,997*	
Cash at bank and in hand		**65,903**		*19,335*	
		74,875		*42,332*	
Creditors: amounts falling due within one year	9	**(1,500)**		*(1,497)*	
Net current assets			**73,375**		*40,835*
Total assets less current liabilities			**73,375**		*40,835*
Total net assets			**73,375**		*40,835*
Charity funds					
Restricted funds	10		**-**		-
Unrestricted funds	10		**73,375**		*40,835*
Total funds			**73,375**		*40,835*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

Ian Saunderson

Date: 11 January 2022

The notes on pages 7 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. General information

The BKL Foundation is a charitable company limited by guarantee incorporated in England and Wales.

The registered office is 35 Ballards Lane, Finchley, London, N3 1XW.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The BKL Foundation 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 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions which can be made at the discretion of the Trustees. Furthermore, the charity had a healthy net asset position at the year end. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts the operations of the charity are not likely to be affected in a material manner by the current Coronavirus outbreak.

2.3 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 is classified by activity.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 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.

2.8 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

Investment income, gains and losses are allocated to the appropriate fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	35,969	**35,969**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Donations	*43,747*	*43,747*

Donations totalling £35,219 (2020: £42,997) were received from Berg Kaprow Lewis LLP.

The remaining £750 (2020: £750) relates to donated services by Berg Kaprow Lewis LLP for the preparation of the accounts.

4. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £
	1,905	**1,905**

	Grants to Institutions 2020 £	*Total funds 2020 £*
	1,447	*1,447*

The Charity has made the following material grants to institutions during the year:

Name of institution	**2021 £**	*2020 £*
Leadership Through Sports and Business	**1,000**	-
Marsden Hospital Cancer Charity	**500**	-
Little Princess Trust	**405**	-
Cancer Research	**-**	*260*
Alzheimers Research UK	**-**	*500*
Dogs Trust	**-**	*420*
Grants individually < £200	**-**	*267*
	1,905	*1,447*
	1,905	*1,447*

Analysis of Grants

	2021 £	*2020* £
Social	**1,000**	-
Healthcare	**905**	*760*
Other	**-**	*687*
	1,905	*1,447*

5. Analysis of expenditure by activities

	Grant funding of activities 2021 £	**Support costs 2021** £	**Total funds 2021** £
	1,905	-	**1,905**
	-	1,524	**1,524**
	1,905	1,524	**3,429**

	Grant funding of activities 2020 £	*Support costs 2020* £	*Total funds 2020* £
	1,447	*-*	*1,447*
	-	*1,500*	*1,500*
	1,447	*1,500*	*2,947*

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Accountancy fee	750	**750**
Independent Examination fee	750	**750**
Bank charges	24	**24**
	1,524	**1,524**

	Activities 2020 £	*Total funds 2020 £*
Accountancy fee	*750*	*750*
Independent Examination fee	*750*	*750*
	1,500	*1,500*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. Staff costs

There were no employees during the period or the prior year.

8. Debtors

	2021 £	*2020 £*
Due within one year		
Prepayments and accrued income	**8,972**	*22,997*
	8,972	*22,997*

Included within accrued income are amounts owed by Berg Kaprow Lewis LLP.

9. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Other creditors	**-**	*747*
Accruals and deferred income	**1,500**	*750*
	1,500	*1,497*

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	**40,835**	**35,969**	**(3,429)**	**73,375**

Statement of funds - prior year

	Income £	*Expenditure £*	*Balance at 31 March 2020 £*
Unrestricted funds			
General Funds - all funds	*43,782*	*(2,947)*	*40,835*

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	77,122	**77,122**
Creditors due within one year	(3,747)	**(3,747)**
Total	73,375	**73,375**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	*42,332*	*42,332*
Creditors due within one year	*(1,497)*	*(1,497)*
Total	*40,835*	*40,835*

12. Related party transactions

The BKL Foundation was established to receive donations from Berg Kaprow Lewis LLP, Chartered Accountants, in order to make grants to charitable organisations. The two trustees of the BKL Foundation are connected with two of the members of Berg Kaprow Lewis LLP.