

THE TIDES FOUNDATION

England & Wales · Charity number 1190256

Details

Status Registered

Legal form Trust

Registered 2020-07-06

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

Contact

Address Permanent House
133 Hammersmith Road
W14 0QL

Phone 02076032394

Email aa@cyntraproperties.com

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND THE INCOME THEREOF UPON TRUST TO PAY THEREFROM ALL THE PROPER COSTS AND EXPENSES INCURRED BY THE TRUSTEES IN ESTABLISHING AND ADMINISTERING THE CHARITY AND THE TRUST FUND AND SUBJECT THERETO TO PAY OR APPLY THE INCOME THEREOF TO SUCH CHARITABLE INSTITUTIONS OR TOWARDS OR FOR THE FURTHERANCE OR ADVANCEMENT OF SUCH CHARITABLE PURPOSES IN SUCH MANNER AND IN SUCH PROPORTIONS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: The Tides Foundation makes grants to UK registered Charities. The Foundation's grant making policy considers operation, governance and financials to donate to various charities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£102,108	£85,271	-	-
2024-04-05	£122,183	£110,128	-	-
2023-04-05	£98,452	£120,785	-	-
2022-04-05	£54,891	£22,408	-	-
2021-04-05	£5,200	£4,328	-	-

Trustees

Name	Role	Appointed
Aron Azouz	Chair	2020-07-06
Lia Victoria Dina Azouz		2020-07-06
Matthew Perlman		2021-01-24
Theodore Azouz		2020-07-06

THE TIDES FOUNDATION

England & Wales - Charity number 1190256

Accounts

Charity number: 1190256

THE TIDES FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

THE TIDES FOUNDATION

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THE TIDES FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2025**

Trustees Aron Azouz, Chair
Matthew Periman, Trustee
Theodore Azouz, Trustee
Lia Victoria Dina Azouz, Trustee

**Charity registered
number** 1190256

Principal office Permanent House
133 Hammersmith Road
London
W14 0QL

Independent examiner Harris & Trotter LLP
Chartered accountants
101 New Cavendish Street
1st Floor South
London
W1W 6XH

THE TIDES FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report together with the financial statements of the The Tides Foundation for the year 6 April 2024 to 5 April 2025.

Objectives and activities

a. Policies and objectives

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. Charity's objectives

The trustees shall hold the trust fund and the income thereof upon trust to pay therefrom all the proper costs and expenses incurred by the trustees in establishing and administering the charity and the trust fund and subject thereto to pay or apply the income thereof to such charitable institutions or towards or for the furtherance or advancement of such charitable purposes in such manner and in such proportions as the trustees may from time to time in their absolute discretion determine.

c. Grant-making policies

During the year ended the trustees have supported charities in a number of areas in line with the charitable objectives of the Foundation as set out above.

The Trustees will continue to make grants to organisations in furtherance of the charity's objectives.

Achievements and performance

a. Main achievements of the Charity

During the year the charity received £91,473 in unrestricted income. This income is received from donations and gift aid.

The donations received were used to pay charitable grants in total of £84,840 in accordance to their charitable objectives.

The charity also held two events during the year to help raise money for the charity.

Financial review

a. Going concern

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

THE TIDES FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

b. Reserves policy

The balance of undistributed resources as at 5 April 2025 totalled £39,915. Any undistributed income during the period will be used to pay charitable grants in accordance to their objectives.

The reserves at the end of the period was £39,915 which all of it is all unrestricted.

Structure, governance and management

a. Constitution

The Tides Foundation is a registered charity, number 1190256, and is constituted under a Trust deed.

The charity was incorporated and registered with Charity Commission for England and Wales on 6 July 2020.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial 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.

Statement of Trustees' responsibilities

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

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

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

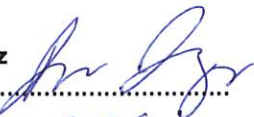
THE TIDES FOUNDATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

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

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

Aron Azouz


.....
Date: 12.02.2026

THE TIDES FOUNDATION

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2025.

Responsibilities and Basis of Report

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

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

THE TIDES FOUNDATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

THE TIDES FOUNDATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

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.

Harris & Trotter LLP
101 New Cavendish Street
1st Floor South
London
W1W 6XH
Date:

THE TIDES FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies:	3			
Donations		91,473	91,473	99,237
Gift aid		10,635	10,635	22,900
Interest received		-	-	46
Total income		102,108	102,108	122,183
Expenditure on:				
Charitable activities:	5			
Donations paid		84,840	84,840	90,350
Platform fees		431	431	314
Event costs		-	-	19,464
Total expenditure		85,271	85,271	110,128
Net movement in funds		16,837	16,837	12,055
Reconciliation of funds:				
Total funds brought forward		23,078	23,078	11,023
Net movement in funds		16,837	16,837	12,055
Total funds carried forward		39,915	39,915	23,078

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

The notes on pages 10 to 15 form part of these financial statements.

THE TIDES FOUNDATION

**BALANCE SHEET
AS AT 5 APRIL 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	8	24,371	13,736
Cash at bank and in hand		15,544	9,342
		39,915	23,078
Current liabilities			
Net current assets		39,915	23,078
Total assets less current liabilities		39,915	23,078
Net assets excluding pension asset		39,915	23,078
Total net assets		39,915	23,078
Charity funds			
Unrestricted funds	9	39,915	23,078
Total funds		39,915	23,078

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



.....
Aron Azouz

Date: 12.02.2026

The notes on pages 10 to 15 form part of these financial statements.

THE TIDES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. General Information

The Tides Foundation is an unincorporated charity which is a registered charity in England and Wales, charity registration number 1190256.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

The Tides 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 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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

2.5 Cash at bank and in hand

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

2.6 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	102,108	102,108	122,137
Interest received	-	-	46
	<u>102,108</u>	<u>102,108</u>	<u>122,183</u>
<i>Total 2024</i>	<u>122,183</u>	<u>122,183</u>	

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

4. Analysis of grants

	Grants to institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants paid	84,840	84,840	90,350
<i>Total 2024</i>	<u>90,350</u>	<u>90,350</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricte d funds 2025 £	Total 2025 £	Total 2024 £
Charitable costs	85,271	85,271	110,128
<i>Total 2024</i>	<u>110,128</u>	<u>110,128</u>	

6. Analysis of expenditure by activities

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Costs	84,840	431	85,271	110,128
<i>Total 2024</i>	<u>90,350</u>	<u>19,778</u>	<u>110,128</u>	

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Event costs	-	-	19,464
Platform fees	431	431	314
	431	431	19,778
	19,778	19,778	
Total 2024			

7. Trustees' remuneration and expenses

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

During the year ended 5 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

8. Debtors

	2025 £	2024 £
Due within one year		
Gift aid recoverable	24,371	13,736
	24,371	13,736
	24,371	13,736

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

9. Statement of funds

Statement of funds - current year

	Balance at 6 April 2024 £	Income £	Expenditure £	Balance at 5 April 2025 £
Unrestricted funds				
General Funds - all funds	23,078	102,108	(85,271)	39,915

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2024 £</i>
Unrestricted funds				
General Funds - all funds	11,023	122,183	(110,128)	23,078

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestrict ed funds 2025 £	Total funds 2025 £
Current assets	39,915	39,915
Total	39,915	39,915

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	23,078	23,078
Total	23,078	23,078

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

11. Related party transactions

During the year, the charity received donations totalling £Nil (2024: £3,000) from a company in which a Trustee is a director and shareholder.

During the year, the charity received donations totalling £6,840 (2024: £27,000) from trustees.

During the year, the charity received donations totalling £Nil (2024: £2,000) from a charity where a trustee is also a trustee.

THE TIDES FOUNDATION

England & Wales - Charity number 1190256

Accounts

THE TIDES FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

THE TIDES FOUNDATION

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THE TIDES FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2024**

Trustees Aron Azouz, Chair
Matthew Perlman, Trustee
Theodore Azouz, Trustee
Lia Victoria Dina Azouz, Trustee

**Charity registered
number** 1190256

Principal office Permanent House
133 Hammersmith Road
London
W14 0QL

Independent examiner Harris & Trotter LLP
Chartered accountants
101 New Cavendish Street
1st Floor South
London
W1W 6XH

THE TIDES FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

The Trustees present their annual report together with the financial statements of the The Tides Foundation for the year 6 April 2023 to 5 April 2024.

Objectives and activities

a. Policies and objectives

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. Charity's objectives

The trustees shall hold the trust fund and the income thereof upon trust to pay therefrom all the proper costs and expenses incurred by the trustees in establishing and administering the charity and the trust fund and subject thereto to pay or apply the income thereof to such charitable institutions or towards or for the furtherance or advancement of such charitable purposes in such manner and in such proportions as the trustees may from time to time in their absolute discretion determine.

c. Grant-making policies

During the year ended the trustees have supported charities in a number of areas in line with the charitable objectives of the Foundation as set out above.

The Trustees will continue to make grants to organisations in furtherance of the charity's objectives.

Achievements and performance

a. Main achievements of the Charity

During the year the charity received £122,183 in unrestricted income. This income is received from donations and gift aid.

The donations received were used to pay charitable grants in total of £90,350 in accordance to their charitable objectives.

The charity also held two events during the year to help raise money for the charity.

Financial review

a. Going concern

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

b. Reserves policy

The balance of undistributed resources as at 5 April 2024 totalled £23,078. Any undistributed income during the period will be used to pay charitable grants in accordance to their objectives.

The reserves at the end of the period was £23,078 which all of it is all unrestricted.

Structure, governance and management

a. Constitution

The Tides Foundation is a registered charity, number 1190256, and is constituted under a Trust deed.

The charity was incorporated and registered with Charity Commission for England and Wales on 6 July 2020.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial 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.

Statement of Trustees' responsibilities

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

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

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

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

THE TIDES FOUNDATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

Approved by order of the members of the board of Trustees on 5 February 2025 and signed on their behalf by:

.....
Aron Azouz

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2024

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2024.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

THE TIDES FOUNDATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

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.

Hugh Lask FCA CTA

Harris & Trotter LLP
101 New Cavendish Street
1st Floor South
London
W1W 6XH
Date: 7 February 2025

THE TIDES FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies:	3			
Donations		99,237	99,237	98,452
Gift aid		22,900	22,900	-
Interest received		46	46	-
Total income		122,183	122,183	98,452
Expenditure on:				
Charitable activities:				
Donations paid	4	90,350	90,350	120,000
Platform fees	6	314	314	785
Event costs	6	19,464	19,464	-
Total expenditure		110,128	110,128	120,785
Net movement in funds		12,055	12,055	(22,333)
Reconciliation of funds:				
Total funds brought forward		11,023	11,023	33,356
Net movement in funds		12,055	12,055	(22,333)
Total funds carried forward		23,078	23,078	11,023

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

The notes on pages 9 to 14 form part of these financial statements.

THE TIDES FOUNDATION

**BALANCE SHEET
AS AT 5 APRIL 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	8	13,736	-
Cash at bank and in hand		9,342	11,023
		<u>23,078</u>	<u>11,023</u>
Net current assets		<u>23,078</u>	<u>11,023</u>
Total assets less current liabilities		<u>23,078</u>	<u>11,023</u>
Net assets excluding pension asset		<u>23,078</u>	<u>11,023</u>
Total net assets		<u><u>23,078</u></u>	<u><u>11,023</u></u>
Charity funds			
Unrestricted funds	9	23,078	11,023
Total funds		<u><u>23,078</u></u>	<u><u>11,023</u></u>

The financial statements were approved and authorised for issue by the Trustees on 05 February 2025 and signed on their behalf by:

.....
Aron Azouz

The notes on pages 9 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1. General information

The Tides Foundation is an unincorporated charity which is a registered charity in England and Wales, charity registration number 1190256.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

The Tides 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 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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

THE TIDES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

2.5 Cash at bank and in hand

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

2.6 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	122,137	122,137	98,452
Interest received	46	46	-
	<hr/>	<hr/>	<hr/>
	122,183	122,183	98,452
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	98,452	98,452	
	<hr/>	<hr/>	

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

4. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants paid	90,350	90,350	120,000
<i>Total 2023</i>	<i>120,000</i>	<i>120,000</i>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable costs	110,128	110,128	120,785
<i>Total 2023</i>	<i>120,785</i>	<i>120,785</i>	

6. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Costs	90,350	19,778	110,128	120,785
<i>Total 2023</i>	<i>120,000</i>	<i>785</i>	<i>120,785</i>	

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Event costs	19,464	19,464	-
Platform fees	314	314	785
	19,778	19,778	785
<i>Total 2023</i>	785	785	

7. Trustees' remuneration and expenses

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

During the year ended 5 April 2024, no Trustee expenses have been incurred (2023 - £NIL).

8. Debtors

	2024 £	<i>2023 £</i>
Due within one year		
Gift aid recoverable	13,736	-
	13,736	-

THE TIDES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

9. Statement of funds

Statement of funds - current year

	Balance at 6 April 2023 £	Income £	Expenditure £	Balance at 5 April 2024 £
Unrestricted funds				
General Funds - all funds	11,023	122,183	(110,128)	23,078

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2023 £</i>
Unrestricted funds				
General Funds - all funds	33,356	98,452	(120,785)	11,023

10. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	23,078	23,078
Total	23,078	23,078

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	11,023	11,023
Total	11,023	11,023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

11. Related party transactions

During the year, the charity received donations totalling £3,000 from a company in which a Trustee is a director and shareholder.

During the year, the charity received donations totalling £27,000 from trustees.

During the year, the charity received donations totalling £2,000 from a charity where a trustee is also a trustee.

THE TIDES FOUNDATION

England & Wales - Charity number 1190256

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	06	04	2022		05	04	2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Permanent House
133 Hammersmith Road
London
Postcode W14 0QL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aron Azouz	Chair		
2	Matthew Perlman			
3	Lia Victoria Dina Azouz			
4	Theodore Azouz			
5				
6				
7				
8				
9				
10				
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12				
13				
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19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Trust deed

How the charity is constituted
(eg. trust, association, company)

Trust

Trustee selection methods
(eg. appointed by, elected by)

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The trustees shall hold the trust fund and the income thereof upon trust to pay therefrom all the proper costs and expenses incurred by the trustees in establishing and administering the charity and the trust fund and subject thereto to pay or apply the income thereof to such charitable institutions or towards or for the furtherance or advancement of such charitable purposes in such manner and in such proportions as the trustees may from time to time in their absolute discretion determine.

The charity activities is to pays grants to various charities in accordance to their charitable objectives.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

During the year the Charity made donations of £120,000 to various organisations, and total income received amounted to £98,452.

The charity will continue to meet its objectives of furtherance of charitable purposes. The Charity had cash reserves amounting £11,023 as at the year end.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level as the trustees see fit.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

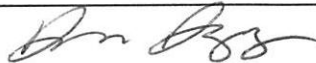
Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Aron Azouz

Position (eg Secretary, Chair, etc)

Chair

Date

05/01/2024



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Charity Name
The Tides Foundation No (if any)
1190256

Receipts and payments accounts

CC16a

For the period from **06/04/2022** To **05/04/2023** Period start date Period end date

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations received	98,452	-	-	98,452	54,891
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	98,452	-	-	98,452	54,891
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	98,452	-	-	98,452	54,891
A3 Payments					
Donations paid	120,000	-	-	120,000	21,750
Charitable donation platforming fes	785	-	-	785	658
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	120,785	-	-	120,785	22,408
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	120,785	-	-	120,785	22,408
Net of receipts/(payments)	- 22,333	-	-	- 22,333	32,483
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	33,355	-	-	33,355	872
Cash funds this year end	11,023	-	-	11,023	33,355

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	11,023	-	-
		-	-	-
		-	-	-
	Total cash funds	11,023	-	-

(agree balances with receipts and payments account(s))

OK Unrestricted funds to nearest £ OK Restricted funds to nearest £ OK Endowment funds to nearest £

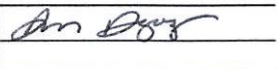
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Aron Azuz	05/01/2024



Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Tides Foundation

On accounts for the year
ended

5 April 2023	Charity no (if any)	1190256
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Set out on pages

1-2
Remember to include the page numbers of additional sheets.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05 / 04 / 2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

Signed: 

Date: 05/01/2024

Name: Hugh Lask

Relevant professional qualification(s) or body (if any): Chartered Accountant

Address: Harris & Trotter LLP

101 New Cavendish Street

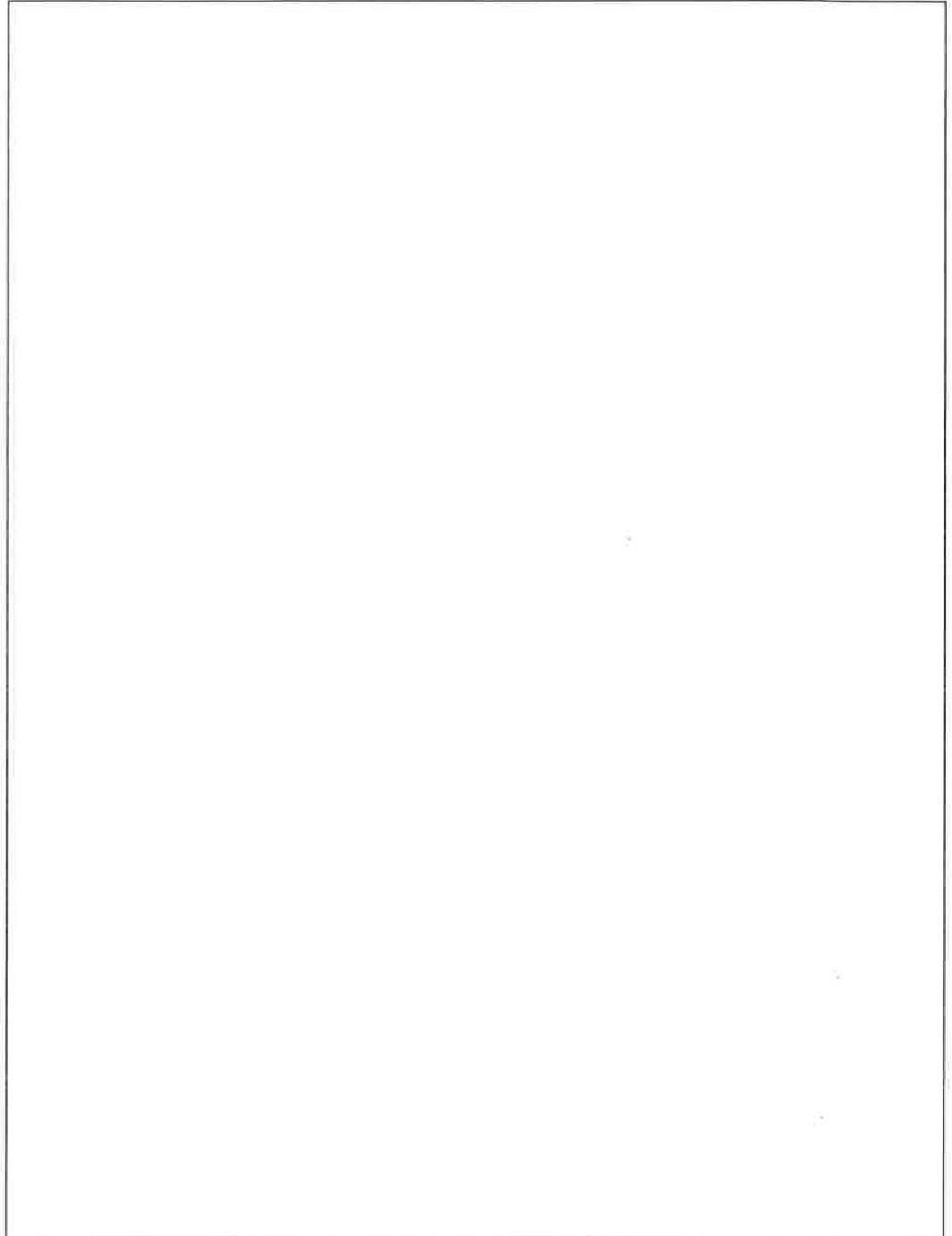
London, W1W 6XH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



THE TIDES FOUNDATION

England & Wales - Charity number 1190256

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	06	04	2021		05	04	2022

Section A Reference and administration details

Charity name

The Tides Foundation

Other names charity is known by

Registered charity number (if any)

1190256

Charity's principal address

Permanent House
 133 Hammersmith Road
 London
Postcode W14 0QL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aron Azouz	Chair		
2	Matthew Perlman			
3	Lia Victoria Dina Azouz			
4	Theodore Azouz			
5				
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19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Trust deed
How the charity is constituted <small>(eg. trust, association, company)</small>	Trust
Trustee selection methods <small>(eg. appointed by, elected by)</small>	

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

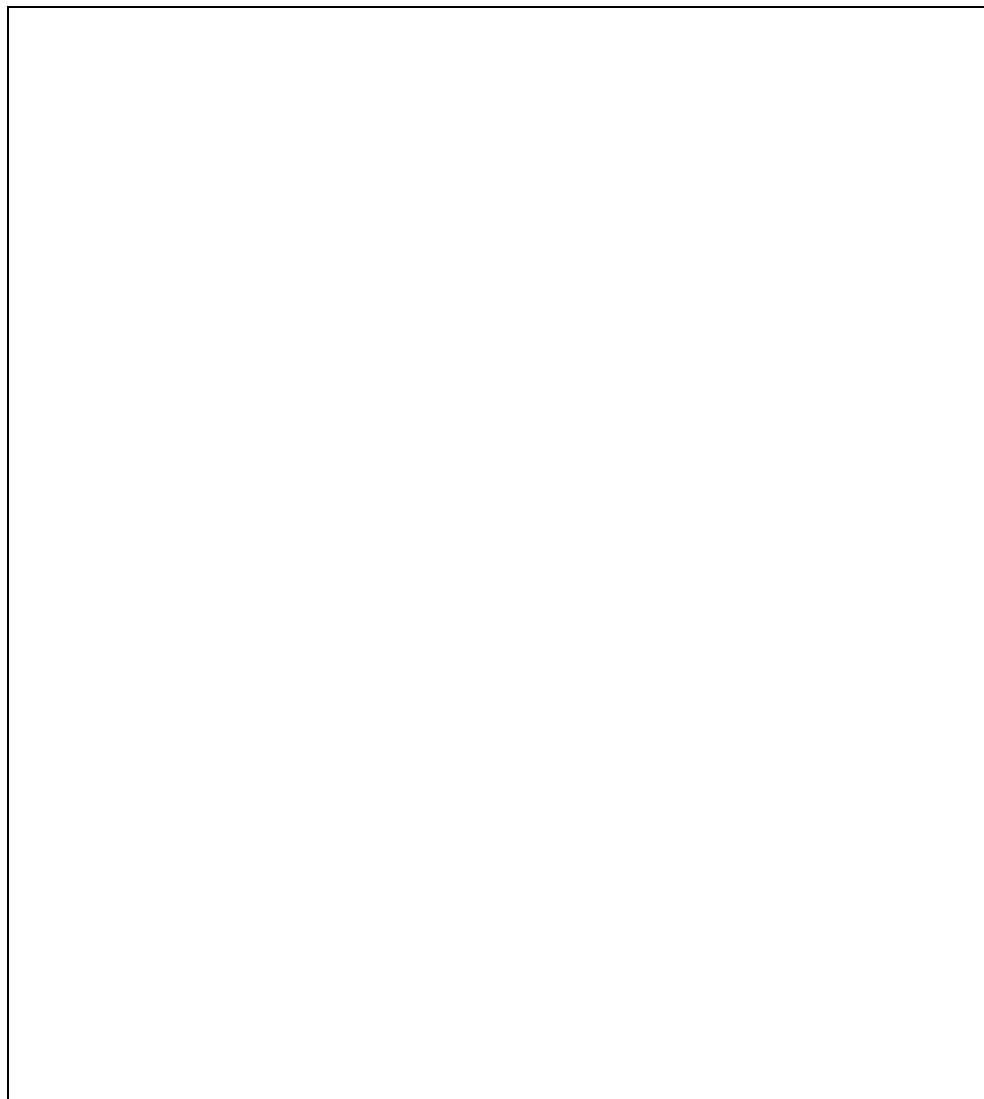
<p>The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks</p>

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>Such purposes (wherever effected or to be effected) as shall for the time being be exclusively charitable purposes according to the law of England and Wales</p>

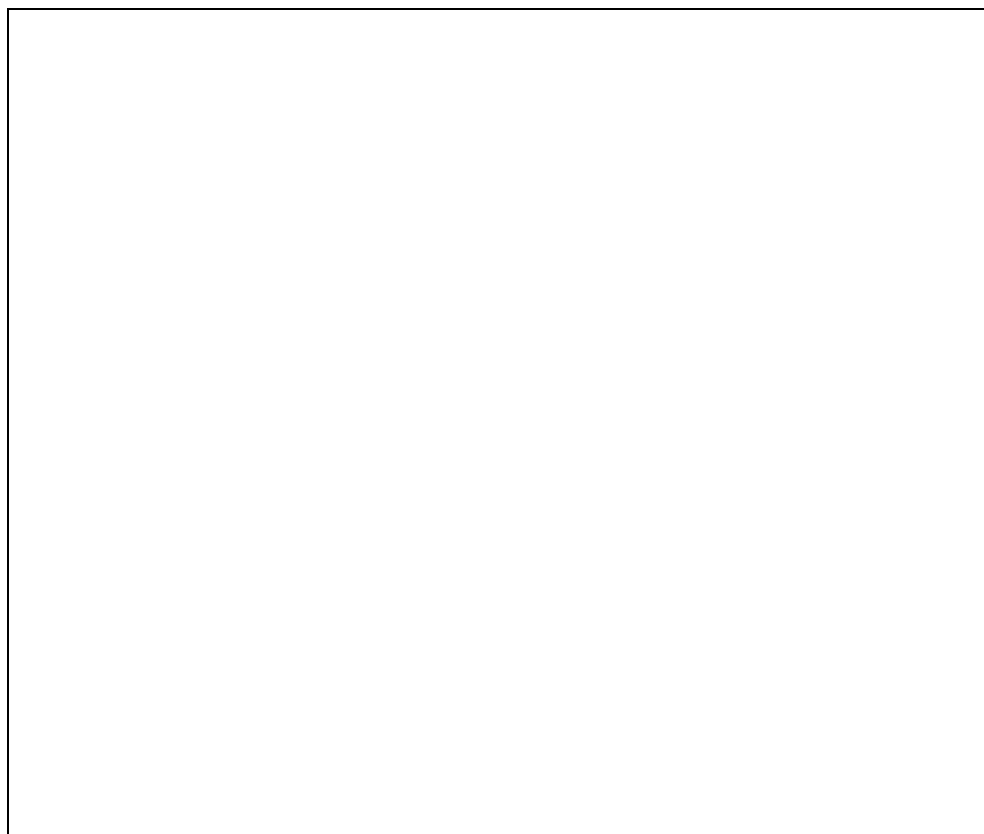
Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)



Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Summary of the main achievements of the charity during the year

During the year the Charity made donations of £21,750 to various organisations, and total income received amounted to £54,891.

The charity will continue to meet its objectives of furtherance of charitable purposes. The Charity had cash reserves amounting £33,355 as at the year end.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level as the trustees see fit.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Aron Azouz	

Position (eg Secretary, Chair, etc)

Chair

Date

30/01/2023



Receipts and payments accounts

For the period from	Period start date 06/04/2021	To	Period end date 05/04/2022
---------------------	---------------------------------	----	-------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations received	54,891	-	-	54,891	5,200
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	54,891	-	-	54,891	5,200
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	54,891	-	-	54,891	5,200
A3 Payments					
Donations paid	21,750	-	-	21,750	3,008
Advertising	-	-	-	-	150
Accountancy fee	-	-	-	-	1,170
Charitable donation platforming fes	658	-	-	658	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	22,408	-	-	22,408	4,328
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	22,408	-	-	22,408	4,328
Net of receipts/(payments)	32,483	-	-	32,483	872
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	872	-	-	872	-
Cash funds this year end	33,355	-	-	33,355	872

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	33,355	-	-
		-	-	-
		-	-	-
	Total cash funds	33,355	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Aron Azuz	30/01/2023



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
The Tides Foundation

On accounts for the year ended

5 April 2022

Charity no (if any)

1190256

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05 / 04 / 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

Signed:

Date:

30/01/2023

Name:

Hugh Lask

Relevant professional qualification(s) or body (if any):

Chartered Accountant

Address:

Harris & Trotter LLP

64 New Cavendish Street

London, W1G 8TB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

