

LUSH DONATIONS

England & Wales · Charity number 1198437

Details

Status Registered

Legal form CIO

Registered 2022-03-30

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

Contact

Address 113 Fairview Road
London
N15 6TS

Phone 02081382570

Email mail@hirshaccountants.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 IN PARTICULAR BUT NOT LIMITED TO ADVANCING THE JEWISH RELIGION, ADVANCING JEWISH RELIGIOUS EDUCATION AND THE ALLEVIATION OF POVERTY AMONG THE JEWISH COMMUNITY.

Activities: Grant-making

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£5,629	£6,543	-	-
2023-09-30	£0	£0	-	-
2022-09-30	£0	£0	-	-

Trustees

Name	Role	Appointed
Nathan Schwartz	Chair	2022-03-30
LEON MANDEL		2022-03-30
Pinchas Dym		2022-03-30

LUSH DONATIONS

England & Wales - Charity number 1198437

Accounts

Charity registration number 1198437

LUSH DONATIONS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

LUSH DONATIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N Schwartz
Mr L Mandel
Mr P Dym

Charity number

1198437

LUSH DONATIONS

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LUSH DONATIONS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are:

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time in particular but not limited to advancing the Jewish religion, advancing Jewish religious education and the alleviation of poverty among the Jewish community.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

The charity employs its funds and resources for the benefit of the community, specifically for the prevention and relief of poverty, the advancement of the Jewish religion and advancement of Jewish religious education.

During the year the charity made grants totaling £5,538 (2023: Nil).

Financial review

The financial results for the year to 30 September 2024 are fully reflected in the attached Financial Statements and the Notes thereon.

Reserves policy

The charity's policy is to maintain Unrestricted funds at a level which the trustees deem appropriate after considering future commitments and the likely costs for the next year.

Grant Making Policy

The charity makes grants to organisations and individuals for the advancement of the Jewish religion, Jewish religious education and the prevention and relief poverty.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and as such its governing document is its Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr N Schwartz

Mr L Mandel

Mr P Dym

The trustees administer the day-to-day affairs of the charity. None of the Trustees have beneficial interest in the charity.

LUSH DONATIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Statement of trustee's responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Mr N Schwartz
Trustee

Date: 05/05/2025

LUSH DONATIONS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUSH DONATIONS

I report to the Trustees on my examination of the financial statements of Lush Donations (the Charity) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Pini Shebson ACA
CHS Accountants Limited
45 Stamford Hill
N16 5SR

Dated: 05/05/2025

LUSH DONATIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £
Income from:		
Donations and legacies	3	5,629
Total income		<u>5,629</u>
Expenditure on:		
Charitable activities	4	6,543
Total expenditure		<u>6,543</u>
Net expenditure and movement in funds		<u>(914)</u>
Reconciliation of funds:		
Fund balances at 1 October 2023		-
Fund balances at 30 September 2024		<u><u>(914)</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LUSH DONATIONS

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	
Current assets				
Cash at bank and in hand		46	-	
Current liabilities	11	<u>(960)</u>	<u>-</u>	
Net current liabilities			<u>(914)</u>	<u>-</u>
The funds of the Charity				
Unrestricted funds	12		<u>(914)</u>	<u>-</u>
			<u>(914)</u>	<u>-</u>

The financial statements were approved by the Trustees on 05/05/2025.

Nathan Schwartz

Mr N Schwartz
Trustee

LUSH DONATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Lush Donations is a CIO governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

LUSH DONATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

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

1.6 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

LUSH DONATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	5,629	-

4 Expenditure on charitable activities

	Unrestricted funds 2024 £
Direct costs	
Grant funding of activities (see note 5)	5,538
Share of support and governance costs (see note 6)	
Support	45
Governance	960
	<u>6,543</u>
Analysis by fund	
Unrestricted funds	<u>6,543</u>

5 Grants payable

	Unrestricted funds 2024 £
Grants to institutions:	
Other	5,538

LUSH DONATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Support costs allocated to activities

	2024 £	2023 £
Bank charges	45	-
Independent Examiner Fees	960	-
	<u>1,005</u>	<u>-</u>
Analysed between:		
Charitable Activities	<u>1,005</u>	<u>-</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>960</u>	<u>-</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Current liabilities

	2024 £	2023 £
Accruals and deferred income	<u>960</u>	<u>-</u>

LUSH DONATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	-	5,629	(6,543)	(914)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (- none).

LUSH DONATIONS

England & Wales - Charity number 1198437

Accounts

CHARITY REGISTRATION NUMBER: 1198437

LUSH DONATIONS

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

30 SEPTEMBER 2023

**LUSH DONATIONS
CHARITABLE INCORPORATED ORGANISATION (CIO)
FINANCIAL STATEMENTS
30 SEPTEMBER 2023**

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LUSH DONATIONS TRUSTEES ANNUAL REPORT

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1198437

Principal and Registered Office

113 Fairview Road
London
N15 6TS

Trustees

The following trustees served during the year:

L Mandel
N Schwartz
P Dym

Accountants

Hirsh Accountants Limited
45 Stamford Hill
London
N16 5SR

OBJECTIVES AND ACTIVITIES

The charity's objectives are to advance the Jewish religion, advance Jewish religious education and prevent and relieve poverty.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives in planning future events.

ACHIEVEMENTS AND PERFORMANCE

The charity employs its funds and resources for the benefit of the community, specifically for the prevention and relief of poverty, the advancement of the Jewish religion and advancement of Jewish religious education.

During the year the charity did not make any grants as it was yet to commence its activities

The financial results for the year to 30 September 2023 are fully reflected in the attached Financial Statements and the Notes thereon.

FINANCIAL REVIEW

Reserves Policy

The charity's policy is to maintain Unrestricted funds at a level which the trustees deem appropriate after considering future commitments and the likely costs for the next year.

As at 30 September 2023 the charity had no Unrestricted Funds as it was yet to formally commence its operations. After the year-end the charity hopes to receive donations which will enable it commence its charitable activities.

Grant Making Policy

The charity makes grants to organisations and individuals for the advancement of the Jewish religion, Jewish religious education and the prevention and relief poverty.

LUSH DONATIONS TRUSTEES ANNUAL REPORT

In making these grants, the trustees use their personal knowledge and experience of the community and its needs. The trustees monitor the application of the funds meeting with the recipients obtaining relevant and necessary information.

PRINCIPAL RISKS AND UNCERTAINTIES

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular operational and financial risks and are satisfied that appropriate systems are in place to manage and mitigate these risks.

PLANS FOR FUTURE PERIODS

The charity plans to provide grants to organisations and needy individuals whose needs are in line with the charity's stated objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a Charitable Incorporated Organisation (CIO) and as such its governing document is its Constitution.

The trustees administer the day-to-day affairs of the charity. None of the Trustees have beneficial interest in the charity.

STATEMENT OF COMPLAINTS

The charity is a public benefit entity, a registered charity in England and Wales and is unincorporated. The address of the registered office is 113 Fairview Road, London, N15 6TS.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



N Schwartz

Trustee

30 September 2023

**LUSH DONATIONS
STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Total funds	Total funds
	2023	2023	2022
Notes	£	£	£
Income and endowments from:			
Donations and legacies	-	-	-
	<hr/>	<hr/>	<hr/>
Total	-	-	-
Expenditure on:			
Charitable activities	-	-	-
	<hr/>	<hr/>	<hr/>
Total	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	-	-	-
Reconciliation of funds:			
Total funds brought forward	-	-	-
	<hr/>	<hr/>	<hr/>
Total funds carried forward	-	-	-
	<hr/>	<hr/>	<hr/>

The charity is dormant and has not undertaken any activity during the year.

**LUSH DONATIONS
BALANCE SHEET**

AS AT 30 SEPTEMBER 2023

Charity No. 1198437

	2023	2022
	£	£
Current assets		
Cash at bank and in hand	-	-
	-	-
Creditors: Amount falling due within one year	-	-
	-	-
Net current assets	-	-
Total assets less current liabilities	-	-
Creditors: Amounts falling due after more than one year	-	-
	-	-
Total net assets	-	-
	-	-
The funds of the charity		
Unrestricted funds		
General funds	-	-
Designated funds	-	-
	-	-
Reserves		
Revaluation reserve	-	-
Pension reserve	-	-
	-	-
Total funds	-	-
	-	-

Approved by the trustees on 30 September 2023

And signed on their behalf by:

Nathan Schwartz

N Schwartz

Trustee

30 September 2023

**LUSH DONATIONS
NOTES TO THE ACCOUNTS**

FOR THE YEARENDED 30 SEPTEMBER 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

LUSH DONATIONS NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation where relevant is provided in order to write off each asset over its estimated useful life.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**LUSH DONATIONS
NOTES TO THE ACCOUNTS**

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

None of the trustees have been paid any expenses in the current or prior periods.

3 Staff costs

No employee received emoluments in excess of £60,000.

4 Related party disclosures

No related party transactions were entered into during the year.

5 Limited Liability

The liability of each member in the event of winding up is limited to £1.

LUSH DONATIONS

England & Wales - Charity number 1198437

Accounts

CHARITY REGISTRATION NUMBER: 1198437

LUSH DONATIONS

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

30 SEPTEMBER 2022

**LUSH DONATIONS
CHARITABLE INCORPORATED ORGANISATION (CIO)
FINANCIAL STATEMENTS
30 SEPTEMBER 2022**

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PRINCIPAL RISKS AND UNCERTAINTIES

Risk Management

LUSH DONATIONS TRUSTEES ANNUAL REPORT

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The charity is a public benefit entity, a registered charity in England and Wales and is unincorporated. The address of the registered office is 113 Fairview Road, London, N15 6TS.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

N Schwartz

Trustee

5 July 2023

**LUSH DONATIONS
STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

		Total funds	Total funds
	2022	2022	
Notes	£	£	£
Income and endowments from:			
Donations and legacies	-	-	-
	<hr/>	<hr/>	<hr/>
Total	-	-	-
Expenditure on:			
Charitable activities	-	-	-
	<hr/>	<hr/>	<hr/>
Total	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	-	-	-
Reconciliation of funds:			
Total funds brought forward	-	-	-
	<hr/>	<hr/>	<hr/>
Total funds carried forward	-	-	-
	<hr/>	<hr/>	<hr/>

The charity is dormant and has not undertaken any activity during the year.

**LUSH DONATIONS
BALANCE SHEET**

AS AT 30 SEPTEMBER 2022

Charity No. 1198437

2022

£

£

Current assets

Cash at bank and in hand

-

-

-

-

Creditors: Amount falling due within one year

-

-

Net current assets

-

-

Total assets less current liabilities

-

-

Creditors: Amounts falling due after more than one year

-

-

Total net assets

-

-

The funds of the charity

Unrestricted funds

General funds

-

-

Designated funds

-

-

-

-

Reserves

Revaluation reserve

-

-

Pension reserve

-

-

-

-

Total funds

-

-

Approved by the trustees on 5 July 2023

And signed on their behalf by:

N Schwartz

Trustee

5 July 2023

**LUSH DONATIONS
NOTES TO THE ACCOUNTS**

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

LUSH DONATIONS NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation where relevant is provided in order to write off each asset over its estimated useful life.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

LUSH DONATIONS
NOTES TO THE ACCOUNTS

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

None of the trustees have been paid any expenses in the current or prior periods.

3 Staff costs

No employee received emoluments in excess of £60,000.

4 Related party disclosures

No related party transactions were entered into during the year.

5 Limited Liability

The liability of each member in the event of winding up is limited to £1.