

**The Charles Gardner
Memorial Fund**

**Trustees Annual Report and
Accounts for the year ended
31 March 2022**

**Michael J Morris FCA
Chartered Accountant
83 Little Bushey Lane
Bushey
Herts
WD23 4SD**

The Charles Gardner Memorial Fund

Trustees Annual Report and Accounts for the year ended 31 March 2022

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The Charles Gardner Memorial Fund

Trustees Annual Report and Accounts for the year ended 31 March 2022

The Charles Gardner Memorial Trust is constituted by Deed of Trust and is a registered charity, number 206585. Its address is at: C/O Christ Church Roxeth Hill, Harrow, Middx, HA2 0JN

The Charity trustees during the year to 31 March 2022 were

Rev S Durrant
M Hissey Esq.
Mrs E Rankin
C. Scowen Esq.

The purpose of the charity as set out in its Deed of Trust are for providing or assisting in maintaining an institution or institutions for promoting the moral and physical welfare of the boys and lads of Roxeth and Harrow and the neighbourhood adjoining, and of providing such lads with healthy recreation and amusements, such income under existing conditions to be applied to the maintenance of the Roxeth and Harrow Company of the Church Lads' and Girls' Brigade.

The Charity continues to generate sufficient income from letting its residential properties and hiring out its premises to various local organisations to cover its annual outgoings.

Rev S Durrant Trustee

On behalf of the board of trustees

The Charles Gardner Memorial Fund

Independent Examiner's Report to the Trustees of The Charles Gardner Memorial Fund

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 3 to 5

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an Audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael J Morris FCA
Chartered Accountant.

83 Little Bushey Lane
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Herts WD23 4SD

The Charles Gardner Memorial Fund

Income and Expenditure Account for the year ended 31 March

	2022		2021	
	£	£	£	£
Income				
Dog Club		57		445
Occasional Letting		520		300
Hall		4,171		250
Welldon Park Kids Club		4,451		2,094
		<u>9,199</u>		<u>3,089</u>
Cottage Income				
Elm Rent		13,800		13,800
Warren Rent		11,075		7,350
		<u>24,875</u>		<u>21,150</u>
		34,074		24,239
Add Council Grant		0		25,000
Council Tax Refund		3,573		0
		<u>37,647</u>		<u>49,239</u>
Expenses				
Rates & Water		6,578		2,981
Gas & Electricity		3,402		3,656
Telephone		574		535
Cleaner/Cleaning Materials		3,621		3,832
Repairs & Maintenance		12,025		19,229
Refuse Collection		752		564
Insurance		3,539		3,306
Accountancy & Bookkeeping Fees		1,455		1,780
		<u>31,946</u>		<u>35,883</u>
Excess of Income		<u>5,701</u>		<u>13,356</u>

2022

The Charles Gardner Memorial Fund
Balance Sheet as at 31 March 2022

	Note	2022	£	£	2021
Tangible Fixed Assets	3		418,173		418,173
Current Assets					
Cash at Bank		41,847		35,520	
Sundry Debtors and Prepayments		595		1,006	
		<u>42,442</u>		<u>36,526</u>	
Current Liabilities					
Deposits		1,000		1,000	
Sundry Creditors		675		460	
		<u>1,675</u>		<u>1,460</u>	
Net Current Assets			40,767		35,066
Total Net Assets			<u>458,940</u>		<u>453,239</u>
Represented by:					
General Purposes Fund					
Balance brought forward			453,239		439,883
Surplus for the Year			<u>5,701</u>		<u>13,356</u>
			<u>458,940</u>		<u>453,239</u>

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C Scowen Esq – Trustee

On behalf of the Board of Trustees

The Charles Gardner Memorial Fund

Notes to the Accounts - 31 March 2021

- 1 Accounting Policies
These Accounts have been prepared in accordance with:
(a) the Charities SORP (Statement of Recommended Practice: "Accounting by Charities") and accounting standards applicable to the smaller charity;
(b) the Charities Act; and
(c) the historic cost basis of accounting, except for the charities properties which have been included at revalued amounts.
- 2 Income and expenditure which have been accounted for on an accruals basis is net of value added tax.

- 3 The following freehold properties were donated to the Charity:

	<u>Brigade Hall</u>	<u>Warren Cottage</u>	<u>Elm Cottage</u>	<u>Total</u>
1 April 2020 & 31 March 2021 Cost & Valuation	£ 288,173	£ 65,000	£ 65,000	£ 418,173

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