

THE SUE HAMMERSON FOUNDATION

ACCOUNTS FOR THE YEAR ENDED

5th APRIL 2024

Charity Registration Number: 262580

THE SUE HAMMERSON FOUNDATION

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THE SUE HAMMERSON FOUNDATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 5th APRIL 2024

CONSTITUTION

The Sue Hammerson Foundation is registered with the Charity Commissioners (No. 262580) and is constituted by a Deed of Trust dated 23rd March 1971. The trustees present their Annual Report as under, together with the Annual Accounts as attached, for the year ended 5th April 2024. These have been prepared in accordance with the Trust Deed and the Charities Act 2011.

SETTLOR

The settlor of the charity was the late Mrs Sue Hammerson CBE.

OBJECTS AND GRANT MAKING POLICY

The object of the charity continues to be to apply capital and income to such charitable purposes as the trustees think fit. Every matter shall be determined by a majority of trustees. The chairman shall have an extra casting vote. The trustees have the power to employ and pay such secretary or secretaries, or other official staff, as they think fit.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. The sections of this report relating to the Trust's grant making and related activities set out how we further our charitable purposes for the public benefit. Third sector organisations and their services for the public are strengthened by the Trust's funding. All registered charities which meet the Trust's objectives are eligible to apply. The public benefit is delivered by the charities which receive grants from the Trust.

ACTIVITIES AND FINANCIAL POSITION

The level of income and expenditure and year end financial position were as expected by the trustees.

The net assets of the charity as at 5th April 2024 amounted to £2,636,077.

INVESTMENT POWERS AND POLICY

No sale of shares in Hammerson Plc shall be made at any time without first giving the children of the Settlor the opportunity of purchasing such shares at their market price.

The investment strategy set by the trustees has been to diversify where appropriate from Hammerson Plc shares and provide discretion to the investment managers to pursue a balanced income/growth strategy with low-medium risk.

The trustees are reported to on a regular basis by the investment managers.

RESERVE POLICY

It is the policy of the charity to maintain its income reserves at a level equivalent to three years charitable expenditure, which equates to approximately £66,000 based on the current year.

The trust operates with this level of reserves in order to have available funds for making substantial payments to the Lewis W Hammerson Memorial Home for capital improvement works. At the year end free reserves were £75,418. The trust will consider both the needs of potential beneficiaries and the need to increase the income reserves when agreeing future charitable expenditure.

THE SUE HAMMERSON FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5th APRIL 2024

RISK MANAGEMENT

The trustees have examined the major risks which the charity faces and confirm that systems have been established to enable regular reports to be produced to them to lessen such risks.

CONNECTED CHARITIES

The trust shares some common trustees with Sue Hammerson Trust G (The Sue Hammerson Charitable Trust) and the Sue and Lew Hammerson Charitable Trust. The principal address for these charities is at the offices of the secretaries as stated on page 3.

TRUSTEES

The charity trustees are as follows:

Mrs. Patricia A. Beecham
Anthony J Bernstein (retired 14 October 2024)
D. Rory Hammerson.
Louise E Waidhofer
Arabella Z Parr
Karen L Mckay
James A Trafford (appointed 14 October 2024)

REGISTERED ADDRESS

Registered Office: Acre House, 11-15 William Road, London NW1 3ER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England & Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing accounts giving a true and fair view, the trustees should follow best practice and:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
4. prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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 SUE HAMMERSON FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5th APRIL 2024

PRINCIPAL ADDRESS

Principal address: Acre House,
11-15 William Road,
London NW1 3ER.

ACCOUNTANTS AND SECRETARIES

H.W. Fisher Professional Services Limited Acre House,
11-15 William Road,
London, NW1 3ER.

Independent Examiner: James Fletcher,
Crown Chambers,
Bridge Street,
Salisbury,
Wilts, SP1 2LZ

SOLICITORS

Forsters LLP 22 Baker Street
London
W1U 3BW

BANKERS

Kleinwort Hambros Capital Building
12-13 St Andrew Square
Edinburgh EH2 2AF

INVESTMENT ADVISORS

Kleinwort Hambros Limited Norfolk House
31 St James's Square
London SW1Y 4JR

Signed: Mrs Patricia A. Beecham	<i>Patricia A. Beecham</i>	Trustee
James A Trafford	<i>James Trafford</i>	Trustee
D. Rory Hammerson	<i>[Signature]</i>	Trustee
Louise W Waidhofer	<i>Louise waidhofer</i>	Trustee
Arabella Z Parr	<i>Arabella Parr</i>	Trustee
Karen L McKay	<i>Karen McKay</i>	Trustee

Dated: 22 May 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE SUE HAMMERSON FOUNDATION

I report on the accounts of the charity for the year ended 5th April 2024, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under of section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or

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



James Fletcher
Crown Chambers
Bridge Street
Salisbury
Wilts SP1 2LZ

Dated: 07 Jul 2025

THE SUE HAMMERSON FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5th APRIL 2024

	Notes	2024			2023		
		Capital £	Income £	Total £	Capital £	Income £	Total £
INCOME AND ENDOWMENTS							
Investment Income:							
Dividends/Interest Received (Gross)	2	-	39,793	39,793	-	30,897	30,897
Bank Interest Received (Net)		-	-	-	-	2,013	2,013
Income Tax Recoverable		-	13	13	-	4	4
Tax Repayment Supplement		-	-	-	-	-	-
TOTAL INCOME		-	39,806	39,806	-	32,914	32,914
EXPENDITURE							
Costs of generating funds							
Investment management costs	4	(71,651)	-	(71,651)	(31,593)	-	(31,593)
Charitable activities							
Health care and religious causes	3	-	(72,960)	(72,960)	-	(22,079)	(22,079)
TOTAL EXPENDITURE		(71,651)	(72,960)	(144,611)	(31,593)	(22,079)	(53,672)
NET INCOME/(EXPENDITURE) BEFORE GAINS/ (LOSSES) ON INVESTMENTS							
		(71,651)	(33,154)	(104,805)	(31,593)	10,835	(20,758)
Gains/(losses) on Investments							
Realised	8	18,372	-	18,372	(35,181)	-	(35,181)
Unrealised	9	247,033	-	247,033	(80,494)	-	(80,494)
Gains/(losses) on Foreign Exchange							
Realised	8	-	-	-	-	-	-
Unrealised	9	(154)	-	(154)	498	-	498
		265,251	-	265,251	(115,177)	-	(115,177)
NET MOVEMENT IN FUNDS							
		193,600	(33,154)	160,446	(146,770)	10,835	(135,935)
BALANCE BROUGHT FORWARD AT 6th APRIL 2023							
		2,367,059	108,572	2,475,631	2,513,829	97,737	2,611,566
BALANCE CARRIED FORWARD AT 5th APRIL 2024							
		2,560,659	75,418	2,636,077	2,367,059	108,572	2,475,631

THE SUE HAMMERSON FOUNDATION

BALANCE SHEET

AS AT 5th APRIL 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Investments	2	2,672,582	2,418,475
CURRENT ASSETS			
Debtors	10	2,683	2,670
Cash at Bank	11	44,148	97,387
		<u>46,831</u>	<u>100,057</u>
CURRENT LIABILITIES			
Creditors	12	(83,336)	(42,901)
NET CURRENT ASSETS / (LIABILITIES)			
		<u>(36,505)</u>	<u>57,156</u>
		<u><u>2,636,077</u></u>	<u><u>2,475,631</u></u>

Represented by:

FUNDS

Capital	14	2,560,659	2,367,059
Income	15	75,418	108,572
		<u><u>2,636,077</u></u>	<u><u>2,475,631</u></u>

Signed:	Mrs Patricia A. Beecham	<i>Patricia A. Beecham</i>	Trustee
	James A Trafford	<i>James Trafford</i>	Trustee
	D. Rory Hammerson	<i>[Signature]</i>	Trustee
	Louise E Waidhofer	<i>Louise waidhofer</i>	Trustee
	Arabella Z Parr	<i>Arabella Parr</i>	Trustee
	Karen L Mckay	<i>Karen McKay</i>	Trustee

Dated: 22 May 2025

THE SUE HAMMERSON FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5th APRIL 2024

1. ACCOUNTING POLICIES

a) Accounting Convention

The accounts have been prepared 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 in the UK and Republic of Ireland (FRS102)(effective January 2019) and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Investment Income

Investment income is accounted for in the period in which the charity is entitled to receipt.

c) Expenditure

Expenditure is included on an accruals basis.

Grants payable from income funds are recognized as expenditure in the period in which the donation is given.

Support costs have been allocated to charitable activities in recognition of the administrative costs of awarding grants. Governance costs relating to the costs of public accountability of the charity have also been allocated to charitable activities. The allocation of support and governance costs is analysed in note 3.

d) Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

e) Fund Structure

Funds held by the charity are:

Capital funds - these are funds that can only be used for capital expenditure within the objects of the charity.

Income funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

THE SUE HAMMERSON FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5th APRIL 2024

2 SUMMARY OF INVESTMENTS HELD AT YEAR END

Holding	Market Value at 6.4.2023	Market Value at 5.4.2024	Income
	£	£	£
Hammerson plc			
25p Ordinary shares	2,381	2,555	54
SG Hambros Portfolio	2,416,094	2,670,027	39,739
TOTAL	2,418,475	2,672,582	39,793

Market value at 6th April 2023	£
Disposals at opening book value	2,418,475
Acquisitions at cost	(795,837)
Decrease in cash balance	819,445
Change in value during the year	(16,534)
	247,033
Market value at 6th April 2024	2,672,582
The investments are held:	£
UK Quoted Securities	2,607,185
Non UK Quoted Securities	-
Cash held by Brokers	65,397
	2,672,582
Historical Cost:	£
At 5th April 2024	2,603,634
At 5th April 2023	2,618,506

3 TOTAL EXPENDITURE

	Other costs £	Grant funding £	Total 2024 £	Total 2023 £
Costs of generating funds				
Investment management costs	71,651	-	71,651	31,593
Charitable activities				
<u>Health care and religious causes</u>				
Grant funding of activities	5,950	67,010	72,960	22,079
	77,601	67,010	144,611	53,672

4 INVESTMENT MANAGEMENT COSTS

	2024 £	2023 £
Other costs of generating funds comprise:		
Accountancy and taxation fees	10,877	9,464
Legal and professional fees	46,104	7,265
Investment management fees	14,670	14,864
	<u>71,651</u>	<u>31,593</u>

5 ACTIVITIES UNDERTAKEN DIRECTLY

	2024 £	2023 £
Other costs relating to health care and religious causes comprise:		
Accountancy and taxation fees	3,625	3,155
Trustee expenses	-	161
Bank charges and interest	525	245
Independent Examiners' fees	1,800	2,015
	<u>5,950</u>	<u>5,576</u>

6 GRANTS PAYABLE

	2024 £	2023 £
Grants were made to the following institutions relating to health care and religious causes:		
Sue & Lew Hammerson Charitable Trust	67,010	1,503
Patricia Beecham Charitable Trust	-	15,000
	<u>67,010</u>	<u>16,503</u>

7 GOVERNANCE COSTS

	2024 £	2023 £
Other governance costs comprise:		
Independent Examiners' fees	1,800	2,015
	<u>1,800</u>	<u>2,015</u>

8 REALISED PROFIT/(LOSS)

	2024 £	2023 £
Profit/(loss) on Disposal of Listed Investments	18,372	(35,181)
	<u>18,372</u>	<u>(35,181)</u>

9 UNREALISED PROFIT/(LOSS)

	2024 £	2023 £
Profit/(Loss) on Revaluation of Investments	247,033	(80,494)
Profit/(loss) on Foreign Exchange	(154)	498
	<u>246,879</u>	<u>(79,996)</u>

10 DEBTORS

	2024 £	2023 £
Tax recoverable & Other debtors	2,683	2,670
	<u>2,683</u>	<u>2,670</u>

11 CASH AT BANK

	2024 £	2023 £
SG Hambros	44,148	97,387
	<u>44,148</u>	<u>97,387</u>

12 CREDITORS

	2024 £	2023 £
Sue Hammerson Trust G	36,191	36,191
Sue & Lew Hammerson Charitable Trust	24,071	831
Accruals	23,074	5,879
	<u>83,336</u>	<u>42,901</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Capital £	Income £	Total £
Fund balances at 5 April 2024 are represented by:			
Investments	2,672,582	-	2,672,582
Debtors	2,683	-	2,683
Creditors	(14,669)	(68,667)	(83,336)
Cash at Bank	(99,937)	144,085	44,148
	<u>2,560,659</u>	<u>75,418</u>	<u>2,636,077</u>

14 CAPITAL ACCOUNT

	2024 £	2023 £
Balance brought forward at 6th April 2023	2,367,059	2,513,829
Less: Profit/(loss) on sale of investments	18,372	(35,181)
Profit/(loss) on Foreign Exchange	(154)	498
Net movement in market values	247,033	(80,494)
Expenses (Note 4)	(71,651)	(31,593)
	<u>193,600</u>	<u>(146,770)</u>
Balance carried forward at 5th April 2024	<u>2,560,659</u>	<u>2,367,059</u>

15 INCOME ACCOUNT

	2024	2023
	£	£
Balance brought forward at 6th April 2023	108,572	97,737
Net Income for the year	(33,154)	10,835
Balance carried forward at 5th April 2024	75,418	108,572

16 RELATED PARTY TRANSACTIONS

Note 12 disclose creditor balances at the year end and balances are owed to two charities with some common trustees.



Issuer HW Fisher

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Parties involved with this document

Document processed	Party + Fingerprint
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Tue, 20th May 2025 14:40:25 BST	Karen McKay - Signer (12a45c3fe912d945e301e5987547cd45)
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Thu, 22nd May 2025 12:39:49 BST	James Trafford - Signer (40015c8eedb231ae9fa3b92c16672690)
Mon, 7th Jul 2025 11:45:03 BST	James Fletcher - Signer (b0f3e8dda7a8f263c4a028ac8a21a01b)

Audit history log

Date	Action
Mon, 28th Apr 2025 10:43:52 BST	Envelope generated by Liz Doherty (185.105.75.178)
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Tue, 20th May 2025 23:40:23 BST	Sent the envelope to Louise Waidhofer (louisebeecham@hotmail.co.uk) for signing (104.28.94.2)
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Wed, 21st May 2025 9:47:30 BST	Sent the envelope to James Trafford (James.Trafford@crsblaw.com) for signing (143.58.240.225)
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Thu, 22nd May 2025 12:39:49 BST	Sent the envelope to James Fletcher (jf@fletchpart.co.uk) for signing (208.127.55.191)
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Sun, 25th May 2025 6:03:58 BST	Karen McKay opened the document email. (140.248.40.25)
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Fri, 30th May 2025 11:18:58 BST
Sat, 31st May 2025 8:52:25 BST
Wed, 11th Jun 2025 15:11:07 BST
Wed, 11th Jun 2025 15:11:07 BST
Mon, 7th Jul 2025 10:35:00 BST
Mon, 7th Jul 2025 10:35:02 BST
Mon, 7th Jul 2025 11:44:28 BST
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Mon, 7th Jul 2025 11:45:03 BST

James Fletcher viewed the envelope (20.254.225.254)
Karen McKay opened the document email. (140.248.40.25)
Sent James Fletcher a reminder to sign the document. (185.105.75.177)
Document emailed to jf@fletchpart.co.uk
Sent James Fletcher a reminder to sign the document. (185.105.75.178)
Document emailed to jf@fletchpart.co.uk
James Fletcher viewed the envelope (81.145.152.210)
James Fletcher signed the envelope (81.145.152.210)
This envelope has been signed by all parties (81.145.152.210)