



Charity Commission Annual Return 2021

THE GERALD BENTALL CHARITABLE TRUST

Charity registration number: 271993

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2021.

PART A - Charity information

Financial period

Financial period start date

06/04/2020

Financial period end date

05/04/2021

Income and spending

Income £

£ 42,582

Spending £

£ 49,220

Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

Fundraising - professional fundraiser

Did your charity raise funds from the public?

No

Grantmaking

Was grant making the main way your charity carried out its purposes?

Yes

Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

No

Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

No

Income from outside the UK

Did your charity receive income from outside the UK?

No

Spending outside England & Wales

Did your charity operate outside England and Wales?

No

Total Spending outside England & Wales**Trading subsidiaries****Did the charity have any subsidiaries?****Trustee payments****Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?****Did any of the trustees resign and then take up employment with the charity?****Employees' salaries****Did any of your charity's staff receive total employee benefits of £60,000 or more? Select No if your charity does not have any staff or does not pay any staff.****For your highest paid member of staff only, what was the total value of their employee benefits?****(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)****Volunteers****How many UK volunteers, excluding trustees, did the charity have during the financial period?****Financial controls****Did your charity review its internal financial controls?**

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

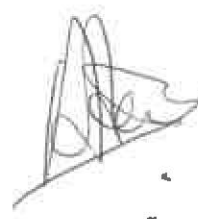
The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

A handwritten signature in black ink, appearing to be 'A. J. [unclear]', written over a faint, illegible stamp or text.

GERALD BENTALL CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

GERALD BENTALL CHARITABLE TRUST

CONTENTS

	Page
Reference and Administrative Details of the Charity, Its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 14

GERALD BENTALL CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2021

Trustees	A J D Anstee E C Anstee C L Thorp C E Jackson
Charity registered number	271993
Principal office	24 Stroudes Close Worcester Park Surrey KT4 7RB
Accountants	Berg Kaprow Lewis LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Bankers	NatWest Bank PLC 5 Market Place Kingston upon Thames Surrey KT1 1JX
Solicitors	Withers 16 Old Bailey London EC4M 7EG
Investment Manager	Charles Stanley & Co. Limited 55 Bishopsgate London EC2N 3AS

GERALD BENTALL CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their annual report together with the financial statements of the charity for the 6 April 2020 to 5 April 2021.

Objectives and activities

a. Policies and objectives

The objects of the charity are to pay the income and the whole or part of the capital to such exclusively charitable objects and purposes as the Trustees in their absolute discretion think fit.

The charity's main activity in the year was to satisfy the objects of the charity and to ensure financial stability in a period of continuing economic uncertainty.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

During the year the charity made 109 (2020 - 110) grants totalling £26,150 (2020 - £51,100), to a range of UK charities. The Trustees have made grants in support of hospitals, churches, youth organisations, care and welfare of the elderly, handicapped education and the preservation of the environment. Donations ranged from £200 to £1,500 (2020 - £90 to £1,500), with the most frequent amount of grant awarded being £250 (2020 - £500).

Achievements and performance

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.

b. Reserves policy

The Trustees have a reserves policy whereby cash is kept at a level which will enable three months of operational costs to be met. Reserves in the form of investments are to be kept to a level which will allow the charity to generate income for the grant making program, whilst preserving sufficient capital to enable grant making in future periods.

c. Financial performance

Investments generated income during the year of £42,582 (2020 - £69,698). Costs of generating income totalled £11,852 (2020 - £12,451). The charity made a slight loss before revaluations for the year of £6,978 (2020 - £4,490).

The investments, which had fallen in value last year due to the Covid-19 pandemic regained their value this year. The gain on revaluation for the year was £636,577 (2020 - a loss of £410,313).

Structure, governance and management

a. Constitution

The charity was formed under an irrevocable trust for charitable purposes on 31 May 1974.

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.

GERALD BENTALL CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trust is a registered charity, number 271993, and is constituted under a trust deed dated 31 May 1974. The trust is managed entirely by the Trustees, there being no employees. Decisions are taken by a majority of Trustees including the power of appointment of new Trustees.

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.


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

A J D Anstee
Trustee
Date:

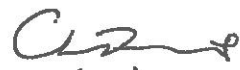
21/7/21




E C Anstee
Trustee
Date:


21/7/21

C L Thorp
Trustee
Date:


21/7/21

C E Jackson
Trustee
Date:


21/7/21

GERALD BENTALL CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2021

Independent Examiner's Report to the Trustees of Gerald Bentall Charitable Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 5 April 2021.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 26 July 2021

Ian Sanderson FCA

Berg Kaprow Lewis LLP
Chartered Accountants
London

GERALD BENTALL CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Investments	2	42,582	42,582	69,698
Total Income		<u>42,582</u>	<u>42,582</u>	<u>69,698</u>
Expenditure on:				
Raising funds	3	11,852	11,852	12,451
Charitable activities		37,368	37,368	61,737
Total expenditure		<u>49,220</u>	<u>49,220</u>	<u>74,188</u>
Net gains/(losses) on investments		<u>636,577</u>	<u>636,577</u>	<u>(410,313)</u>
Net movement in funds		<u>629,939</u>	<u>629,939</u>	<u>(414,803)</u>
Reconciliation of funds:				
Total funds brought forward		1,331,260	1,331,260	1,746,063
Net movement in funds		629,939	629,939	(414,803)
Total funds carried forward		<u>1,961,199</u>	<u>1,961,199</u>	<u>1,331,260</u>

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

The notes on pages 7 to 14 form part of these financial statements.

GERALD BENTALL CHARITABLE TRUST

BALANCE SHEET AS AT 5 APRIL 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	9	1,923,787	1,232,889
		<u>1,923,787</u>	<u>1,232,889</u>
Current assets			
Debtors	10	340	340
Cash at bank and in hand		40,812	101,391
		<u>40,952</u>	<u>101,731</u>
Creditors: amounts falling due within one year	11	(3,540)	(3,360)
Net current assets		<u>37,412</u>	<u>98,371</u>
Total assets less current liabilities		<u>1,961,199</u>	<u>1,331,260</u>
Total net assets		<u>1,961,199</u>	<u>1,331,260</u>
Charity funds			
Unrestricted funds	12	1,961,199	1,331,260
Total funds		<u>1,961,199</u>	<u>1,331,260</u>

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

.....
A J D Anstee

Trustee

Date: 21/7/21

.....
C L Thorp

Trustee

Date: 21/7/21

.....
E C Anstee

Trustee

Date: 21/7/21

.....
C E Jackson

Trustee

Date: 21/7/21

The notes on pages 7 to 14 form part of these financial statements.

GERALD BENTALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Gerald Bentall Charitable Trust constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The charity has minimal fixed costs, with the main source of expenditure being grants made to institutions, which can be made at the discretion of the Trustees. Furthermore, the Charity had significant net assets at the year end, including a healthy cash balance. The Trustees therefore consider that based on the circumstances existing at the date of signature of the accounts, the operations of the charity are not likely to be affected in a material manner by the current Coronavirus outbreak. The accounts have therefore been prepared on a going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

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

GERALD BENTALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. Accounting policies (continued)

1.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

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

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.7 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.

1.8 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.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

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

1.10 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 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.

The charity does not have any restricted funds.

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

2. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	42,574	42,574	69,514
Bank interest	8	8	184
	<u>42,582</u>	<u>42,582</u>	<u>69,698</u>
<i>Total 2020</i>	<u>69,698</u>	<u>69,698</u>	

3. Costs of raising funds

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment management fees	11,852	11,852	12,451
<i>Total 2020</i>	<u>12,451</u>	<u>12,451</u>	

4. Analysis of grants

	Grants to institutions 2021 £	Total funds 2021 £	Total funds 2020 £
	26,150	26,150	51,100
<i>Total 2020</i>	<u>51,100</u>	<u>51,100</u>	

The charity made 109 (2020 - 110) grants over the course of the year.

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

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

4. Analysis of grants (continued)

	2021 £	2020 £
Name of Institution		
Old Bentallians Association	-	1,500
Steadfast Sea Cadets	1,500	1,500
Total of all grants under £1,000	24,650	48,100
	<u>26,150</u>	<u>51,100</u>

Analysis of charitable expenditure

	2021 £	2020 £
Educational	850	1,700
Environmental	750	1,700
Health	14,300	29,200
Religious	850	2,200
Social & welfare	9,400	16,300
	<u>26,150</u>	<u>51,100</u>

5. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
	26,150	-	26,150	51,100
	-	11,218	11,218	10,637
	<u>26,150</u>	<u>11,218</u>	<u>37,368</u>	<u>61,737</u>
Total 2020	<u>51,100</u>	<u>10,637</u>	<u>61,737</u>	

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Management and office costs	7,858	7,858	7,277
Accountancy fee	3,360	3,360	3,360
	<u>11,218</u>	<u>11,218</u>	<u>10,637</u>
<i>Total 2020</i>	<u>10,637</u>	<u>10,637</u>	

6. Independent Examination fee

The Independent Examiner's remuneration amounts to an Independent Examination fee of £960 (2020 - £960) and other accountancy fees of £2,400 (2020 - £2,400).

7. Staff costs

There were no employees during the current or prior year.

8. Trustees' remuneration and expenses

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

During the year, no Trustee expenses have been incurred (2020 - £NIL).

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

9. Fixed asset Investments

	Listed Investments £
Cost or valuation	
At 6 April 2020	1,232,889
Additions	180,844
Disposals	(126,523)
Revaluations	636,577
At 5 April 2021	1,923,787
Net book value	
At 5 April 2021	1,923,787
At 5 April 2020	1,232,889

Investments at market value comprise:

	2021 £	2020 £
Fixed Income	104,485	87,947
UK Equity	1,461,842	844,433
International Equity	357,660	300,509
	1,923,787	1,232,889

10. Debtors

	2021 £	2020 £
Due within one year		
Tax recoverable	340	340
	340	340

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	3,540	3,360

12. Statement of funds

Statement of funds - current year

	Balance at 6 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 5 April 2021 £
Unrestricted funds					
General Funds - all funds	1,331,260	42,582	(49,220)	636,577	1,961,199

Statement of funds - prior year

	Balance at 6 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 5 April 2020 £
Unrestricted funds					
General Funds - all funds	1,746,063	69,698	(74,188)	(410,313)	1,331,260

GERALD BENTALL CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	1,923,787	1,923,787
Current assets	40,952	40,952
Creditors due within one year	(3,540)	(3,540)
Total	1,961,199	1,961,199

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	1,232,889	1,232,889
Current assets	101,731	101,731
Creditors due within one year	(3,360)	(3,360)
Total	1,331,260	1,331,260

14. Related party transactions

There were no related party transactions during the current or prior year.

GERALD BENTALL CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2021

Independent Examiner's Report to the Trustees of Gerald Bentall Charitable Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 5 April 2021.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 26 July 2021

Ian Sanderson FCA

Berg Kaprow Lewis LLP
Chartered Accountants
London