

THE ROBERT GRACE TRUST

England & Wales · Charity number 298822

Details

Status Registered

Legal form Other

Registered 1988-03-08

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

Contact

Address 31 Oval Road
London
NW1 7EA

Phone 02074850991

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Website www.robertgracetrust.org.uk

Activities

Objects: THE RELIEF OF SICKNESS AND SUFFERING BY IN PARTICULAR ESTABLISHING RUNNING OR ASSISTING IN THE ESTABLISHMENT AND RUNNING OF PROJECTS SCHEMES HOMES HOSPITALS SERVICES AND PLACES OF RESORT AND REFUGE IN ORDER TO PROVIDE MEDICAL ATTENTION NURSING AND HELP TO THOSE SUFFERING FROM OR AFFECTED BY THE DISEASE OR CONDITIONS KNOWN AS OR APPARENTLEY RELATED TO AIDS AND TO PROVIDE SEREVIES PROMOTE AND ASSIST PROJECTS AND SCHEMES AND CO-OPERATE WITH OTHER GROUPS ASSOCIATIONS CHARITIES AND ORGANISATIONS INTENDING TO ACHIEVE LIKE OBJECTS.

Activities: We provide immediate, practical support to people with, and affected by, HIV/AIDS and their carers.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Kenya
- South Africa
- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£245,438	£2,012	-	-
2024-04-30	£285	£255	-	-
2023-04-30	£275	£224	-	-
2022-04-30	£1,446	£2,527	-	-
2021-04-30	£4,342	£848	-	-

Trustees

Name	Role	Appointed
ADRIAN FRIEND		
Anthony Richardson		
Beata Key		
RUPERT RECORD		

THE ROBERT GRACE TRUST

England & Wales - Charity number 298822

Accounts

The Robert Grace Trust

(A Charity governed by its constitution, charity number 298822)

Financial Statements

and

Trustees' Report

for the year ended 30 April 2025

The Robert Grace Trust

(A Charity governed by its constitution, charity number 298822)

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The Robert Grace Trust

(A Charity governed by its constitution, charity number 298822)

Charitable company Information for the year ended 30 April 2025

Status: The Robert Grace Trust is a charitable trust governed by its Trust Deed.

Charity name: The Robert Grace Trust

Charity registration number: 298822

Registered office: 31 Oval Road
London
NW1 7EA

Operations address: 31 Oval Road
London
NW1 7EA

Trustees who held office during the year: Adrian Friend
Beata Key
Gordon Macqueen - Ceased 11 January 2025
Rupert Record
Anthony Richardson

Chair: Beata Key
Treasurer: Adrian Friend
Secretary: Anthony Richardson

Independent Examiner: **Anthony Armstrong FCA**
Armstrong & Co
Chartered Accountants & Statutory Auditor
4a Printing House Yard
Hackney Road
London E2 7PR

Bankers: **Lloyds Bank plc**
25 Gresham Street
London
EC2V 7HN

The Robert Grace Trust

(A Charity governed by its constitution, charity number 298822)

Trustees' Report

for the year ended 30 April 2025

The Trustees of The Robert Grace Trust present their report together with the financial statements for the year ended 30 April 2025.

Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

The Robert Grace Trust is a charitable trust, registered as a charity on 8 March 1988.

Management

The board of trustees are the directors of the charity for the purposes of the Companies Act 2006 and are responsible for overseeing the charity's development and management. A list of those who served during the year is given on page 3. The trustees all give their time freely and none have any financial interest in the charity. No trustees were remunerated for their services as trustees for the year.

Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Financial Review

Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net income for the year of £243,426 and reserves of £251,861.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 15 February 2026 and signed on its behalf by:

Adrian Friend

Adrian Friend

Treasurer

The Robert Grace Trust

(A Charity governed by its constitution, charity number 298822)

Trustees' Responsibilities Statement for the year ended 30 April 2025

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

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Charities Act 2011. 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 Robert Grace Trust

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Independent Examiner's Report to the Charity Trustees of The Robert Grace Trust

I report on the accounts of The Robert Grace Trust for the period from 1 May 2024 to 30 April 2025, which are set out on pages 7 to 13.

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act 2011 (the Charities Act) and regulations made under section 154 of that Act. My examination 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's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 5, the 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 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act,
- b) 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
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

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

I have 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.

Anthony Armstrong

**Anthony Armstrong FCA, Independent Examiner
of Armstrong & Co**
Chartered Accountants & Statutory Auditor

**4a Printing House Yard
Hackney Road
London E2 7PR**

Dated: 15 February 2026

The Robert Grace Trust

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Statement of Financial Activities for the year ended 30 April 2025

				2025	2024
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£	£
Income from:					
Donations and legacies	3	245,438	-	245,438	2,079
Total income		245,438	-	245,438	2,079
Expenditure on:					
Charitable activities	4	2,012	-	2,012	494
Total expenditure		2,012	-	2,012	494
Total income less total expenditure		243,426	-	243,426	1,585
Net income/(expenditure) and movement in funds		243,426	-	243,426	1,585
Reconciliation of funds:					
Total funds brought forward	9	8,435	-	8,435	6,850
Total funds carried forward	8	251,861	-	251,861	8,435

All incoming resources and resources expended are derived from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

The Robert Grace Trust

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Statement of Financial Position

as at 30 April 2025

		30 April 2025		30 April 2024	
	Notes	£	£	£	£
Current assets:					
Cash at bank and In hand	6	256,147		10,926	
Total current assets		<u>256,147</u>		<u>10,926</u>	
Creditors: amounts falling due within one year	7	<u>4,286</u>		<u>2,491</u>	
Net current assets/(liabilities)			251,861		8,435
Total net assets			<u>251,861</u>		<u>8,435</u>
The funds of the charity:					
Unrestricted income funds	8		251,861		8,435
Total charity funds	10		<u>251,861</u>		<u>8,435</u>

The financial statements were approved by the Board of Trustees on 15 February 2026 and signed on its behalf by:

Adrian Friend

Adrian Friend

Treasurer

The notes on pages 10 to 13 form part of these accounts.

The Robert Grace Trust

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Accounting Policies

for the year ended 30 April 2025

Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.
- b) 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 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.
- 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 bank.

Expenditure recognition

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

The Robert Grace Trust

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Notes to the Accounts for the year ended 30 April 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net incoming resources

Net incoming resources are stated after charging:

Independent Examiner's fees - reporting service
Independent Examiner's fees - other services

2025

£

600

1,380

2024

£

1,200

840

Trustees' emoluments

Nil

Nil

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
General donations	245,438	-	245,438	2,079
	<u>245,438</u>	<u>-</u>	<u>245,438</u>	<u>2,079</u>

4 Expenditure on charitable activities

Donations given

Management & administration

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
RGT Website	-	-	-	198
Office expense	216	-	216	216
Professional fees	960	-	960	80
Independent Examination	600	-	600	-
IE other services	253	-	253	-
Bank charges	(17)	-	(17)	-
	<u>2,012</u>	<u>-</u>	<u>2,012</u>	<u>494</u>
	<u>2,012</u>	<u>-</u>	<u>2,012</u>	<u>494</u>

5 Staff costs

2025

2024

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 30 April 2025 nor to 30 April 2024.

Employees paid in excess of £60,000 during the current year and previous year:

None

None

6 Bank and cash in hand

	2025	2024
	£	£
RGT Lloyds	255,952	10,731
Petty cash	195	195
	<u>256,147</u>	<u>10,926</u>

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	433	450
Accruals	3,853	2,041
	<u>4,286</u>	<u>2,491</u>

The Robert Grace Trust

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Notes to the Accounts

for the year ended 30 April 2025

8 The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	-	-	-	-	-
<u>Unrestricted funds</u>					
General funds	8,435	245,438	(2,012)	-	251,861
	<u>8,435</u>	<u>245,438</u>	<u>(2,012)</u>	<u>-</u>	<u>251,861</u>

General funds	General funds of £251,861 are unencumbered and freely available for use by the charity.
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9 The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Unrestricted funds</u>					
General funds	6,850	2,079	(494)	-	8,435
	<u>6,850</u>	<u>2,079</u>	<u>(494)</u>	<u>-</u>	<u>8,435</u>

10 Net assets attributable to funds: current year	General funds	Designated funds £	Restricted funds £	Endowment funds £	Total £
Current assets	256,148	-	-	-	256,148
Current liabilities	(4,287)	-	-	-	(4,287)
Net assets represented by funds	<u>251,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>251,861</u>

11 Net assets attributable to funds: prior year	General funds	Designated funds £	Restricted funds £	Endowment funds £	Total £
Current assets	10,925	-	-	-	10,925
Current liabilities	(2,490)	-	-	-	(2,490)
Net assets represented by funds	<u>8,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,435</u>

12 Taxation

The entity is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

13 Post balance sheet events

There were no significant post balance sheet events.

14 Contingent liabilities

The charity had no material contingent liabilities at 30 April 2025 nor at 30 April 2024.

15 Related parties

During the year the trustees and their related parties made aggregate donations of £Nil (2024: £Nil) to the charity.

16 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.