

# BERNARD RICHARD BODY CHARITABLE TRUST

England & Wales · Charity number 800320

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1988-11-08

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

## Contact

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**Address** Jewells Farm  
Stanford Dingley  
Reading  
RG7 6LX

**Phone** 01189744295

## Activities

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**Objects:** GENERAL CHARITABLE PURPOSES AND FOR SUCH CHARITIES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT WITH A WISH EXPRESSED THAT PART OF THE TRUST FUND SHOULD BE APPLIED FROM TIME TO TIME FOR THE PURPOSE OF PROTECTING AND BENEFITING ANIMALS WITH PARTICULAR REGARD TO THE WELFARE OF ANIMALS IN THE COUNTY OF BERKSHIRE AND OF ESTABLISHING A SANCTUARY FOR THE TREATMENT AND SHELTER OF SUCH ANIMALS AND FOR CARING FOR ANIMALS THAT ARE SUFFERING FROM ILLNESS DISEASE OR THE EFFECTS OF ILL TREATMENT OR ARE LOST OR UNWANTED.

**Activities:** The charity has been established for general charitable purposes, with particular emphasis on the protection of animals.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Animals
- **Who:** Children/young People, Other Defined Groups

## Geography

- Reading
- West Berkshire
- Wokingham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£14,928	£38,250	-	-
2024-04-05	£19,722	£19,816	-	-
2023-04-05	£18,797	£17,094	-	-
2022-04-05	£17,894	£21,894	-	-
2021-04-05	£34,381	£25,255	-	-

## Trustees

Name	Role	Appointed
<b>BERNARD RICHARD BODY</b>	Chair	
Edmund Body		2023-12-31
JANE BODY		2019-02-09
Rowland Body		2023-12-31

**BERNARD RICHARD BODY CHARITABLE TRUST**

England & Wales - Charity number 800320

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**  
**FOR**  
**BERNARD RICHARD BODY CHARITABLE TRUST**

C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berks  
RG19 3JG

**BERNARD RICHARD BODY CHARITABLE TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 5 APRIL 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10

**BERNARD RICHARD BODY CHARITABLE TRUST**

**REPORT OF THE TRUSTEES**  
**for the year ended 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

00800320

**Principal address**

Jewells Farm  
Stanford Dingley  
Reading  
Berks  
RG7 6LX

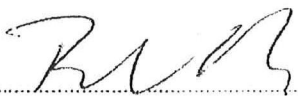
**Trustees**

B R Body  
Miss J Body

**Independent Examiner**

C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berks  
RG19 3JG

Approved by order of the board of trustees on 24.....-1.2021 and signed on its behalf by:

  
.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BERNARD RICHARD BODY CHARITABLE TRUST**

**Independent examiner's report to the trustees of Bernard Richard Body Charitable Trust**

I report to the charity trustees on my examination of the accounts of Bernard Richard Body Charitable Trust (the Trust) for the year ended 5 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

*C B Heslop Company Ltd*

C B Heslop And Company Limited  
Chartered Accountants  
1 High Street  
Thatcham  
Berks  
RG19 3JG

Date: *02/02/2022* .....

**BERNARD RICHARD BODY CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 5 APRIL 2021**

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	17,143	21,520
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants & Donations payable		-	550
Charitable activities		17,971	32,758
Governance		7,284	1,830
<b>Total</b>		<u>25,255</u>	<u>35,138</u>
Net gains/(losses) on investments		17,238	(62,312)
<b>NET INCOME/(EXPENDITURE)</b>		9,126	(75,930)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		339,350	415,280
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>348,476</u></u>	<u><u>339,350</u></u>

The notes form part of these financial statements

**BERNARD RICHARD BODY CHARITABLE TRUST**

**BALANCE SHEET**  
**5 APRIL 2021**

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	139,142	143,336
Investments	6	190,489	173,251
		<hr/>	<hr/>
		329,631	316,587
<b>CURRENT ASSETS</b>			
Debtors	7	1,071	1,026
Cash at bank		18,373	22,336
		<hr/>	<hr/>
		19,444	23,362
<b>CREDITORS</b>			
Amounts falling due within one year	8	(599)	(599)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		18,845	22,763
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		348,476	339,350
		<hr/>	<hr/>
<b>NET ASSETS</b>		348,476	339,350
		<hr/>	<hr/>
<b>FUNDS</b>	9		
Unrestricted funds		348,476	339,350
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		348,476	339,350
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 24. 1. 2021 and were signed on its behalf by:



Trustee

# BERNARD RICHARD BODY CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 5 APRIL 2021

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

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

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**BERNARD RICHARD BODY CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 5 APRIL 2021**

**2. INVESTMENT INCOME**

	5.4.21	5.4.20
	£	£
Rents received	7,529	8,004
Investment income	9,608	13,413
Deposit account interest	6	103
	<u>17,143</u>	<u>21,520</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	21,520
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grants & Donations payable	550
Charitable activities	32,758
Governance	1,830
	<u>35,138</u>
<b>Total</b>	<b>35,138</b>
Net gains/(losses) on investments	(62,312)
<b>NET INCOME/(EXPENDITURE)</b>	<b>(75,930)</b>
<hr/>	
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>415,280</b>
	<u>339,350</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>339,350</b>

**BERNARD RICHARD BODY CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 5 APRIL 2021**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 6 April 2020 and 5 April 2021	201,633	6,400	1,535	209,568
<b>DEPRECIATION</b>				
At 6 April 2020	58,945	6,400	887	66,232
Charge for year	4,032	-	162	4,194
At 5 April 2021	62,977	6,400	1,049	70,426
<b>NET BOOK VALUE</b>				
At 5 April 2021	138,656	-	486	139,142
At 5 April 2020	142,688	-	648	143,336

**6. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 6 April 2020	173,251
Revaluations	17,238
At 5 April 2021	190,489
<b>NET BOOK VALUE</b>	
At 5 April 2021	190,489
At 5 April 2020	173,251

There were no investment assets outside the UK.

If fixed asset investments had not been revalued they would have been included at a historical cost of £25,917.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21	5.4.20
	£	£
Prepayments and accrued income	1,071	1,026

**BERNARD RICHARD BODY CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 5 APRIL 2021**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21	5.4.20
	£	£
Other creditors	599	599
	<u>599</u>	<u>599</u>

**9. MOVEMENT IN FUNDS**

	At 6.4.20	Net	At
	£	movement	5.4.21
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	339,350	9,126	348,476
	<u>339,350</u>	<u>9,126</u>	<u>348,476</u>
<b>TOTAL FUNDS</b>	<u>339,350</u>	<u>9,126</u>	<u>348,476</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	17,143	(25,255)	17,238	9,126
	<u>17,143</u>	<u>(25,255)</u>	<u>17,238</u>	<u>9,126</u>
<b>TOTAL FUNDS</b>	<u>17,143</u>	<u>(25,255)</u>	<u>17,238</u>	<u>9,126</u>

**Comparatives for movement in funds**

	At 6.4.19	Net	At
	£	movement	5.4.20
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	415,280	(75,930)	339,350
	<u>415,280</u>	<u>(75,930)</u>	<u>339,350</u>
<b>TOTAL FUNDS</b>	<u>415,280</u>	<u>(75,930)</u>	<u>339,350</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	21,520	(35,138)	(62,312)	(75,930)
	<u>21,520</u>	<u>(35,138)</u>	<u>(62,312)</u>	<u>(75,930)</u>
<b>TOTAL FUNDS</b>	<u>21,520</u>	<u>(35,138)</u>	<u>(62,312)</u>	<u>(75,930)</u>

**BERNARD RICHARD BODY CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 5 APRIL 2021**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	415,280	(66,804)	348,476
<b>TOTAL FUNDS</b>	<u>415,280</u>	<u>(66,804)</u>	<u>348,476</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	38,663	(60,393)	(45,074)	(66,804)
<b>TOTAL FUNDS</b>	<u>38,663</u>	<u>(60,393)</u>	<u>(45,074)</u>	<u>(66,804)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2021.

**BERNARD RICHARD BODY CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 5 APRIL 2021**

	5.4.21 £	5.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	7,529	8,004
Investment income	9,608	13,413
Deposit account interest	6	103
	<u>17,143</u>	<u>21,520</u>
<b>Total incoming resources</b>	17,143	21,520
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants & donations payable	-	550
<b>Support costs</b>		
<b>Management</b>		
Charitable activities	17,971	32,758
Governance	7,284	1,830
	<u>25,255</u>	<u>34,588</u>
Total resources expended	<u>25,255</u>	<u>35,138</u>
<b>Net expenditure before gains and losses</b>	(8,112)	(13,618)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	17,238	(62,312)
<b>Net income/(expenditure)</b>	<u>9,126</u>	<u>(75,930)</u>