

**Charity Registration Number 273818**

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2020**

## **ROWAN BENTALL CHARITABLE TRUST R.11**

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**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**REFERENCE AND ADMINISTRATION DETAILS**

<b>Registered charity name</b>	Rowan Bentall Charitable Trust R.11
<b>Charity registration number (UK)</b>	273818
<b>Principal address of charity</b>	P O Box 109 Haslemere GU27 9GW
<b>Settlor</b>	Leonard Edward Rowan Bentall (dec'd 24/07/1993)
<b>Trustees</b>	Leonard Edward Bentall DL, FCA (appointed 06.12.1972) Alastair Rowan Bentall (appointed 14.01.1986) Katherine Christina Bentall (appointed 22.12.1993) Holly Hunter (appointed 28.08.2019) Sarah Jasmine Haines (appointed 28.08.2019) Sarah Louise Thompson (appointed 28.08.2019)

**ADVISERS:**

<b>Bankers</b>	NatWest Bank PLC 5 Market Place Kingston upon Thames Surrey KT1 1JX
<b>Solicitors</b>	Withers LLP 20 Old Bailey London EC4M 7AN
<b>Accountants</b>	Deloitte LLP 1 Station Square Cambridge CB1 2GA
<b>Independent examiner</b>	C Dougherty FCA Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Investment managers</b>	Smith & Williamson Investment Management LLP 25 Moorgate London EC2R 6AY



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**TRUSTEES' ANNUAL REPORT**

The Trustees present their report and the financial statements for the year ended 5 April 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Financial Reporting Standard 102 (effective January 2019) and the provisions of the trust deed of 6 December 1972.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Rowan Bentall Charitable Trust R.11 is an unincorporated irrevocable trust, constituted under a trust deed dated 6 December 1972 for charitable purposes, with assets provided by Leonard Edward Rowan Bentall. It is a registered charity, charity number 273818.

The power of appointing new trustees was vested with the settlor during his lifetime, and is now vested in the Trustees. On appointment, new trustees are provided with information on the structure, administration, policies and procedures of the Trust and the duties of the Trustees. Where appropriate, and depending on the existing knowledge and experience in the charities sector of the incoming Trustee, any new Trustee is encouraged to consider whether they would benefit from external training.

Details of the Trustees who served during the year and since the year-end are set out in the Reference and Administration Details. The Trustees provide their services without charge and no trustees' remuneration was paid during the year.

All matters of policy and management are determined by the Trustees who routinely meet at least once a year and as circumstances require.

**OBJECTIVES AND ACTIVITIES**

**Summary of objectives as set out in the governing document**

The objectives of the charity including the grant making policy are as follows:-

The Trustees have the power to pay or apply the income and also so much of the capital of the Trust Fund to such exclusively charitable objects and purposes as the Trustees in their absolute discretion think fit.

The Trustees are requested not to have prejudice to the generality of foregoing the relief, maintenance, support and provision of amenities of such of the former employees of Bentalls Limited (including the employees of any associated or subsidiary company or any successor to them), and their widows, widowers, children and dependants as the Trustees in their discretion may consider to be in need through poverty, ill-health, or some similar reason.

The accumulation period ended on 6 December 1993. From this date, the whole of the net available annual income has to be distributed by the Trustees.

The Trust's aim is to assist such other charities as the Trustees in their absolute discretion think fit in achieving their aims by awarding grants (with regard to the relief, maintenance, support and provision of amenities for such former employees of Bentalls PLC and associated companies and their widows, widowers, children and dependants as the Trustees consider to be in need). The Trust aims to award grants each year to other charities totalling at least the Trust's net available income; the Trustees may also, if they see fit, have recourse to the accumulated income and/or capital in achieving its aims.



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The Trustees will consider applications (which meet its criteria for grants) under the following headings – (a) the advancement of health or the saving of lives; (b) local churches – repair, maintenance, improvement etc.; (c) the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; (d) the advancement of education; (e) the advancement of environmental protection or improvement; (f) the advancement of animal welfare (g) any other purposes currently recognised as charitable which fall within paragraph (m) of section 3(i) Charities Act 2011.

The Trustees have absolute discretion as to whether to approve a grant to any particular applicant and will not give reasons for any refusal.

**Summary of main activities undertaken for the public benefit**

During the year ended 5 April 2020, the Trustees have exercised their discretion, with regard to the donations made in the year, supporting charities in Southern England which fall within the categories (a) to (g) mentioned above.

The Trustees have considered the Charity Commission's guidance on the operation of public benefit under the Charities Act 2011 and consider that the requirements have been met.

**ACHIEVEMENTS AND PERFORMANCE**

In the year ended 5 April 2020 the Trustees made donations totalling £78,669 to a total of 113 different charitable organisations operating in a wide variety of sectors. Most of the donations were for sums of between £250 and £1,000, the most common sum being £250, in accordance with the Trustees' desire to help as many charities as possible, subject to the limitations of available resources.

The largest grant made was £28,000 to The Retail Trust and 41.6% of the total grants made were to provide relief for those in need by reason of old age. Details of the grants made to institutions can be found in Note 11 to the accounts.

The Trustees look closely at all applications put before them with a view to looking at the number of potential beneficiaries and are keen to ensure that, as far as is possible, and depending on the category of the application, grants are awarded where there is either the greatest need or the widest benefit to the general public.

The Trustees accepted a donation of £671,802 from the Trustees of the Rowan Bentall Trust R8 to be held as part of the Trust Fund and upon the terms of the Settlement dated 6 December 1972. This donation will provide the Trustees with more working capital to meet their objectives.

**FINANCIAL REVIEW**

Total unrestricted funds as at 5 April 2020 amount to £2,480,833 compared with £2,213,072 in the previous year. No restricted funds are held as at 5 April 2020.

The Trustees aim to distribute the available net income as detailed in the objectives and Activities section of the Trustees' report above. At the annual trustee meeting, an annual donation list is agreed by the Trustees. During the year, decisions on awarding the grants are delegated to two Trustees, and these are confirmed by all Trustees at the annual trustee meeting.



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**TRUSTEES' ANNUAL REPORT**

The incoming income resources of the Trust for the year ended 5 April 2020 amounted to £82,589, of which £66,710 was generated from its investments held with Smith & Williamson and £8,200 was received from the Trustees of the Rowan Bentall Trust R8 as an income distribution, net of a 45% tax credit of £6,709 which was recovered from HMRC and received by the Trustees on 6 April 2020. The balance of income relates to bank interest and tax credits on the investment income.

Of the incoming income resources, £78,669 was distributed by way of charitable grants and investment management expenses of £10,709, governance costs of £11,034 and support costs of £5,670 absorbed £27,413 leaving net outgoing resources for the year of £23,493.

The Trustees of the Rowan Bentall Trust R8 made an unconditional charitable donation of its remaining income and capital of the Trust Fund as at 1 January 2020 to the Trustees of the Rowan Bentall Charitable Trust R11.

The donation comprised of the Net Assets, as shown on the Balance Sheet dated 31 December 2019, of the Rowan Bentall Trust R8 of £671,802.06. The Net Assets included creditors of £63,602.94 which were outstanding as at 31 December 2019. It was agreed that these liabilities would be settled as they fell due. Therefore, whilst the Trustees are absolutely entitled to the income and capital of the donation from 1 January 2020, legal ownership will not be transferred until all liabilities relating to the period ended 31 December 2019 have been settled. As of 5 April 2020, the balance of such outstanding liabilities were £47,987.24.

The donation from the Trustees of the Rowan Bentall Trust R8 increased the value of investments and during the year, a number of investments were disposed of and realised a net gain of £28,459. However, overall the value of the investments decreased with an unrealised loss before investment costs of £411,056.

On 30 January 2020, the World Health Organisation (WHO) announced Coronavirus as a global health emergency. On 11 March 2020, it announced that Coronavirus was a global pandemic. The Trustees do not consider that this will prevent the Trust from continuing, as they do not have funding commitments with any of their donees. The Trustees will keep the Trust continuing as a going concern.

The Trustees have wide powers of investment and the overall objective is to maximise the long term return of the Trust's funds. The Trustees maintain a written investment policy that further details the management, risk and ethical policy of the investment funds.

**Reserves policy**

The trustees consider the assets of the Trust as "expendable endowment" to provide income from which to make donations and not as reserves.

Any unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') are held to fund management, administration and support costs and continuing donations in furtherance of the charity's objectives.

Applications for grants have continued at a similar level to last year. Having regard to the likely levels of incoming resources and direct charitable expenditure, the Trustees are satisfied that the funds and assets at 5 April 2020 as reflected in the balance sheet are available and adequate for the Trustees to fulfil the obligations of the Charity and maintain its operations.

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

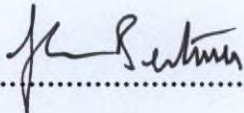
**TRUSTEES' ANNUAL REPORT**

**PLANS FOR FUTURE PERIODS**

The Trustees intend to continue to support charitable objectives as set out in the governing document.

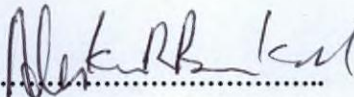
The Trustees intend to continue their involvement with the London Community Foundation and look to make more donations within the Kingston Upon Thames catchment area.

**Approved by the Trustees and signed on their behalf by:**

  
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**TRUSTEE**

**DATE:**

  
.....

**TRUSTEE**

**DATE**



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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).

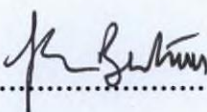
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- 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 proper accounting records that 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 Financial Reporting Standard 102 (effective January 2019) 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.

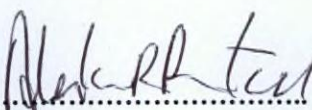
The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Approved by the Trustees and signed on their behalf by:**

  
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**TRUSTEE**

**DATE:**

  
.....

**TRUSTEE**

**DATE:**



**INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 5 APRIL 2020**

**Independent Examiner's report to the Trustees of Rowan Bentall Charitable Trust R. 11**

I report on the accounts of the charitable trust for the year ended 5 April 2020, which are set out on pages 9 to 20.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 145 (5) (b) of that Act. 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, for this report, or for the opinions I have formed.

**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 section 145(1) 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 Commissioners (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 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 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent Examiner's statement

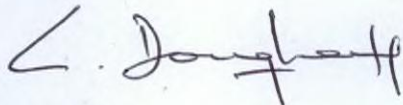
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed:



Dated:

10<sup>th</sup> November 2020

C P J Dougherty, FCA  
Lakin Rose Limited  
Pioneer House  
Vision Park, Histon  
Cambridge, CB24 9NL



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Income fund £	Capital fund £	Total Unrestric- ted Funds 2020 £	Total Unrestric- ted Funds 2019 £
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>					
Rowan Bentall Trust R8 - Assets	3	-	671,802	671,802	-
Donation from Rowan Bentall Trust R8	3	8,200	-	8,200	-
<b>Investments</b>					
Investment income		66,710	-	66,710	67,313
Bank interest		937	-	937	381
Income tax and repayment interest receivable		6,742	-	6,742	(29)
Realised gain on investments	8	-	28,459	28,459	18,945
Unrealised (loss)/ gain on investments	8	-	(411,056)	(411,056)	56,183
<b>Total income</b>		<b>82,589</b>	<b>289,205</b>	<b>371,794</b>	<b>142,793</b>
<b>Cost of generating funds</b>					
Investment management costs		10,709	-	10,709	9,818
<b>Charitable activities</b>					
Grants payable	6	78,669	-	78,669	72,221
Written back from previous year		(2,193)	-	(2,193)	(325)
<b>Governance costs</b>	7	11,034	-	11,034	5,998
<b>Support costs</b>	7	5,670	-	5,670	4,562
<b>Total expenditure</b>		<b>103,889</b>	<b>-</b>	<b>103,889</b>	<b>92,274</b>
<b>Net income/(expenditure)</b>		<b>(21,300)</b>	<b>289,205</b>	<b>267,905</b>	<b>50,519</b>
<b>Other recognised gains and (losses)</b>					
		-			27
Unrealised (loss)/ gain on foreign exchange			(144)	(144)	
<b>Net movement in funds</b>		<b>(21,300)</b>	<b>289,061</b>	<b>267,761</b>	<b>50,546</b>
<b>Reconciliation of funds:</b>					
Balances brought forward at 6 April 2019		61,632	2,151,440	2,213,072	2,162,526
<b>Balances carried forward at 5 April 2020</b>		<b>40,332</b>	<b>2,440,501</b>	<b>2,480,833</b>	<b>2,213,072</b>

All recognised gains and losses have been included in the Statement of Financial Activities and the amounts included are derived from continuing activities of the Trust.

The Notes and Reconciliation to FRS 102 on pages 11 to 20 form part of these financial statements.

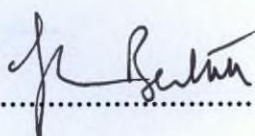
**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**BALANCE SHEET**  
**AS AT 5 APRIL 2020**

	Note	Total Unrestricted Funds 2020 £	Total Unrestricted Funds 2019 £
<b>FIXED ASSETS</b>			
Investments	8	<u>2,263,936</u>	<u>2,063,217</u>
<b>CURRENT ASSETS</b>			
<b>Debtors</b>			
Dividends receivable		8,076	7,279
Income tax and repayment interest receivable		6,742	-
<b>Investments</b>			
Cash at bank and in hand	8	<u>263,912</u>	<u>151,077</u>
		<u>278,730</u>	<u>158,356</u>
<b>CREDITORS:</b> amounts falling due within one year	9	<u>(61,833)</u>	<u>(8,501)</u>
<b>NET CURRENT ASSETS</b>		<u>216,897</u>	<u>149,855</u>
<b>NET ASSETS</b>	10	<u><u>2,480,833</u></u>	<u><u>2,213,072</u></u>
<b>The funds of the charity</b>			
Capital		2,440,501	2,151,440
Income		40,332	61,632
	10	<u><u>2,480,833</u></u>	<u><u>2,213,072</u></u>

The Notes and Reconciliation to FRS 102 on pages 11 to 20 form part of these financial statements.

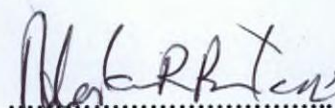
Approved by the Trustees and signed on their behalf by:

  
 .....

TRUSTEE

DATE:

12/10/2020

  
 .....

TRUSTEE

DATE:

12/10/20



**NOTES TO THE FINANCIAL STATEMENTS**

**1. ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP January 2019), Financial Reporting 1 Standard 102 and applicable United Kingdom accounting standards. The particular accounting policies adopted by the Trustees are described below.

**Going concern**

The Trustees consider that the charity has sufficient resources to continue in operational existence for the foreseeable future. The Trustees have a reasonable expectation that the charity is well placed to manage its business successfully despite the current uncertain economic outlook. Accordingly they continue to adopt a going concern basis in preparing the financial statements.

**Basis of accounting**

The financial statements have been drawn up under the historical cost convention as modified by the revaluation of investments.

**Income**

All income is recognised in the Statement of Financial Activities when the conditions for entitlement and receipt have been met and there is reasonable assurance of receipt.

**Charitable activities**

Grants made by the Trust are charged against income in the year in which they are awarded.

**Support and Governance costs**

Governance costs are the administrative and management costs in support of charitable objects. These costs include independent examination and other costs associated with statutory requirements.

**Investments**

Listed investments are stated at closing middle market price as at 5 April 2020. All movements in value are shown in the Statement of Financial Activities. Income from listed investments is recognised as income when due together with any associated recoverable income tax or tax credit.

Realised and unrealised gains and losses are shown separately in the appropriate section of the Statement of Financial Activities.

**2. CHARITABLE STATUS**

The Trust is a registered charity, and is exempt from income, corporation and capital gains tax provided its income and gains are applied for charitable purposes.

**3. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION**

Leonard Edward Bentall, Alastair Rowan Bentall and Katherine Christina Bentall are also the sole members making up the body of Trustees of the Rowan Bentall Trust R8.

As of the 1 January 2020, all remaining income and capital held upon the Trust Fund of the Rowan Bentall Trust R8 could only thereafter be applied wholly for charitable purposes. Therefore, the Trustees of the Rowan Bentall Trust R8 requested to make an unconditional charitable donation of the remaining income and capital of the Trust Fund as at 1 January 2020 to the Trustees of the Rowan Bentall Charitable Trust R11.



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

The Trustees approved this donation in their annual meeting of 28 August 2019 such that the property represented by the Net Assets on the Balance Sheet as at 31 December 2019 of the Rowan Bentall Trust R8 of £671,802.06 shall forthwith be paid or transferred to the Trustees for wholly charitable purposes, freed and discharged from all the Trustees of the Rowan Bentall Trust R8.

The Trustees agreed that they would accept the above mentioned charitable donation and hold this as part of the Trust Fund and upon the terms of the Settlement dated 6 December 1972.

From 1 January 2020, the Trustees of the Rowan Bentall Trust R8 held the charitable donation on bare trust for the Trustees of the Rowan Bentall Charitable Trust R11 such that the Trustees of the Rowan Bentall Charitable Trust R11 were absolutely entitled to the income arising and capital represented by the charitable donation from the 1 January 2020.

The Trustees of both settlements have agreed that any liabilities, relating to tax and expenses incurred for the period ended 31 December 2019, can be settled using the assets held on bare trust. The value of these liabilities as at 1 January 2020 were £63,603 and as of 5 April 2020 were £47,987.

During the year ended 5 April 2020, the Trustees also accepted a net income distribution of £8,200 from the Trustees of the Rowan Bentall Trust R8. The income payment was received net of a repayable 45% tax credit of £6,709 which the Trustees made a claim to recover from HMRC and received this tax credit on the 6 April 2020.

During the year the charity made a grant of £3,000 (2019: £3,000) to the Kingston and District Sea Cadet Corps of which Mr LE Bentall is a trustee.

**4. TRUSTEES' REMUNERATION**

No remuneration or expenses were paid or payable in respect of the current or prior year out of the funds of the Trust either directly or indirectly to any trustee.

**5. EMPLOYEES**

There were no full or part time employees during the current or prior year.



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**6. GRANTS PAYABLE**

The following grants were made in accordance with the Trust's objectives:

	<b>2020</b>		<b>2019</b>	
	<b>Number</b>	<b>Amount £</b>	<b>Number</b>	<b>Amount £</b>
Grants (Note 11)	<u>113</u>	<u>78,669</u>	<u>145</u>	<u>72,221</u>

**7. SUPPORT AND GOVERNANCE COSTS**

	<b>Page</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Governance costs</b>			
Fees for independent examination services		900	900
Fees for other accountancy services		10,134	4,680
Fees for legal services		-	418
	<u>9</u>	<u>11,034</u>	<u>5,998</u>
<b>Support costs</b>			
Office costs	<u>9</u>	<u>5,670</u>	<u>4,562</u>

**8. INVESTMENTS**

	<b>Page</b>	<b>2020 £</b>	<b>2019 £</b>
Market value at 6 April 2019	20	2,063,217	2,076,285
Additions at cost		897,141	85,829
Sale proceeds from disposals		(313,825)	(174,025)
Realised gain	9	28,459	18,945
(Loss)/ profit on revaluation	9	(411,056)	56,183
Market value at 5 April 2020	<u>10</u>	<u>2,263,936</u>	<u>2,063,217</u>
<b>Total investments</b>			
Listed investments	10	2,263,936	2,063,217
Cash deposits held as part of investment portfolio	10	263,912	151,077
		<u>2,527,848</u>	<u>2,214,294</u>

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**9. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Page	2020 £	2019 £
Accountancy charges – R11		10,134	4,080
Independent examination charges		900	900
Accountancy charges – R8		11,430	-
Investment management charges		2,812	2,471
Other liabilities – R8		36,557	-
Secretarial charges		-	1,050
	10	<u>61,833</u>	<u>8,501</u>

**10. ANALYSIS OF ASSETS BETWEEN FUNDS**

	Page	Capital fund £	Income fund £	Total Unrestric- ted Funds 2020 £	Total Unrestric- ted Funds 2019 £
Listed investments		2,263,936	-	2,263,936	2,063,217
Dividends receivable		-	8,076	8,076	7,279
Cash at bank and in hand		224,552	39,360	263,912	151,077
Income tax recoverable		-	6,742	6,742	-
		<u>2,488,488</u>	<u>54,178</u>	<u>2,542,666</u>	<u>2,221,573</u>
Less liabilities		<u>(47,987)</u>	<u>(13,846)</u>	<u>(61,833)</u>	<u>(8,501)</u>
	10	<u>2,440,501</u>	<u>40,332</u>	<u>2,480,833</u>	<u>2,213,072</u>

The capital comprises:

- (i) The amount settled since the Trust was created;
- (ii) Movements in the investment portfolio;
- (iii) Less costs of maintaining the capital such as brokers' fees.



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**11. CHARITABLE GRANTS**

	£	£	£
<b>1. The Advancement of Health or Saving of Lives</b>			
Cherry Trees	250		
Children with Special Needs	500		
Children's Trust	250		
Combat Stress	500		
Community Golf CIC	250		
Conquest Art	250		
Crohn's and Colitis UK	250		
Drama Express	250		
Ellenor	250		
Enham Trust	250		
Friends of Kingston Hospital	250		
Frimley Health Charity	250		
Headway Salisbury and South Wiltshire	250		
Helen Arkell Dyslexia Centre	250		
Help for Heroes	1,000		
Institute of Hepatology, London	500		
Mary Frances Trust	250		
Naomi/ Jack House Hospice	250		
Oakleaf	250		
Phyllis Tuckwell	250		
Princess Alice Hospice	250		
PTSD	550		
Queen Alexandra Hospital Home	250		
Queen Elizabeth's Foundation for Disabled People	250		
Quest Riding for Disabled People	250		
React	250		
Rifles Regiment Trust	500		
Sandy Gall's Afghanistan Appeal	500		
Shooting Star Children's Hospice/Chase	500		
Site for Surrey	250		
St Barnabas House Hospice	250		
Thames Valley Air Ambulance	250		
The Brigitte Trust	250		
Thrive	250		
Walking with the Wounded	250		
White Lodge	250		
Woking and Sam Beare Trust	250		
Young Epilepsy	250		
<b>Total</b>			12,050
<b>2. Local Churches – repair, maintenance and improvement</b>			
Friends of St Mary's Broughton with St James' Bossington	1,000		
St John the Baptist, Kingston Vale	250		
St Nicholas Church, Cranleigh	250		
<b>Total</b>			1,500
<b>Carried forward</b>			13,550

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**11. CHARITABLE GRANTS**

	£	£	£
<b>Brought forward</b>			13,550
<b>3. The Relief of those in Need by reason of Youth, Age, Ill-Health, Disability, Financial Hardship or Other Disadvantage</b>			
<i>3a. Childhood and Youth</i>			
Bisley and Sandown Brach Pony Club	500		
CCIN	250		
Challengers	250		
Chobham Flower and Musical Festival	750		
Fashion and Textile Children's Trust	1,500		
Horse Rangers Association	1,000		
Jigsaw	250		
Kingston and District Sea Cadet Corps	3,000		
Polka Theatre	250		
Second Chance Children's Charity	2,000		
Tall Ships Youth Trust	250		
The Horse Rangers Association	100		
		10,100	
<i>3b. Old Age</i>			
Contact the Elderly	250		
Old Bentallians Association	2,500		
Retail Trust (3,000 + 25,000)	28,000		
Royal Cambridge Home	500		
Royal Hospital Chelsea	250		
The Not Forgotten Association	250		
The Royal Star and Garter Homes	500		
WC Lee's Rest Houses	500		
		32,750	
<i>3c. Welfare</i>			
Crisis	250		
Guildcare	250		
Gurkha Welfare Trust (250 + 250)	500		
Hampshire Search And Rescue	250		
Headway Surrey	250		
Kingston Eco-Op	250		
Perennial	250		
Royal British Legion	250		
SDAC	250		
Surrey Search and Rescue	250		
The Chichester City Centre Drop-In	100		
The Counselling Centre	250		
The Lighthouse	250		
The Vine Centre	250		
Vineyard Community Centre	504		
		4,104	
<b>Total</b>			46,954
<b>Carried forward</b>			60,504



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**11. CHARITABLE GRANTS**

	£	£	£
<b>Brought forward</b>			60,504
<b>4. The Advancement of Education</b>			
Bedelsford School	250		
Chobham Cricket Club	180		
Creative Youth	1,000		
Friends of Kingston Museum	250		
Hindleap Warren	250		
Kingston Carnival	1,000		
Ranelagh School	100		
Reach Academy, Feltham	550		
Rose Theatre	500		
Sayers Croft Environmental Education Trust	250		
Scientific Exploration Society	1,000		
Spirit of Normandy Trust	500		
St Cuthbert Mayne	1,000		
Straight Talking Peer Education	250		
Surrey Cricket Foundation	1,000		
The Normandy Memorial	1,000		
The Orpheus Centre	250		
The Rose Kingston Theatre Trust	55		
The Bunbury ESCA Festival	1,000		
Tuppenny Barn	250		
<b>Total</b>			10,635
<b>5. The Advancement of environmental protection or improvement</b>			
Bumblebee Trust	250		
Butterfly Conservation	250		
Hampshire and Isle of Wight Wildlife Trust (250 + 500)	750		
Surrey Wildlife Trust	250		
<b>Total</b>			1,500
<b>6. The Advancement of animal welfare</b>			
Greyhound Trust (500 + 1,000)	1,500		
Pet Cemetery Chobham	250		
Send a Cow	300		
Wild Camel Protection Foundation	250		
<b>Total</b>			2,300
<b>7. Any other purposes currently recognised as charitable or are in the spirit of any purposes currently recognised as charitable</b>			
Love Kingston (1,000 + 550)	1,550		
Mayor's Charity, Kingston Upon Thames	1,000		
Rotary Club of Kingston Upon Thames	1,000		
Saints and Sinners Club of London Charity Day	180		
<b>Total</b>			3,730
<b>Total grants</b>			<b>78,669</b>

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**RECONCILIATION OF STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2019**

	Page	Receipts and payments £	FRS 102 changes £	FRS 102 2019 £
<b>Income and endowments from:</b>				
<b>Investments</b>				
Investment income		66,234	1,079	67,313
Bank interest		381	-	381
Income tax and repayment interest receivable		31	(60)	(29)
Realised gain on investments		18,945	-	18,945
Unrealised gain on investments		56,183	-	56,183
<b>Total income</b>	<b>9</b>	<b>141,774</b>	<b>1,019</b>	<b>142,793</b>
<b>Cost of generating funds</b>				
Investment management costs		9,685	133	9,818
<b>Charitable activities</b>				
Grants payable		72,221	-	72,221
Written back from previous year		(325)	-	(325)
<b>Governance costs</b>				
Support costs		5,818	180	5,998
		3,511	1,051	4,562
<b>Total expenditure</b>	<b>9</b>	<b>90,910</b>	<b>1,364</b>	<b>92,274</b>
<b>Net income/(expenditure)</b>	<b>9</b>	<b>50,864</b>	<b>(345)</b>	<b>50,519</b>
<b>Other recognised gains and (losses)</b>				
Unrealised gain on foreign exchange		27	-	27
<b>Net movement in funds</b>	<b>9</b>	<b>50,891</b>	<b>(345)</b>	<b>50,546</b>
<b>Reconciliation of funds:</b>				
Balances brought forward at 6 April 2018	19	2,162,526	-	2,162,526
<b>Balances carried forward at 5 April 2019</b>	<b>9</b>	<b>2,213,417</b>	<b>(345)</b>	<b>2,213,072</b>



**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**RECONCILIATION OF BALANCE SHEET**  
**AS AT 6 APRIL 2018**

	Page	Receipts and payments £	FRS 102 changes £	FRS 102 2019 £
<b>FIXED ASSETS</b>				
Investments		2,076,285	-	2,076,285
<b>CURRENT ASSETS</b>				
<b>Debtors</b>				
Dividends receivable		-	6,201	6,201
Income tax receivable		60	-	60
<b>Investments</b>				
Cash at bank and in hand		87,118	-	87,118
		87,178	6,201	93,379
<b>CREDITORS:</b> amounts falling due within one year		(7,138)	-	(7,138)
<b>NET CURRENT ASSETS</b>		80,040	6,201	86,241
<b>NET ASSETS</b>	18	<b>2,156,325</b>	<b>6,201</b>	<b>2,162,526</b>
<b>The funds of the charity</b>				
Capital		2,076,285	-	2,076,285
Income		80,040	6,201	86,241
	18	<b>2,156,325</b>	<b>6,201</b>	<b>2,162,526</b>

**ROWAN BENTALL CHARITABLE TRUST R.11**  
**YEAR ENDED 5 APRIL 2020**

**RECONCILIATION OF BALANCE SHEET**  
**AS AT 5 APRIL 2019**

	Page	Receipts and payments £	FRS 102 changes £	FRS 102 2019 £
<b>FIXED ASSETS</b>				
Investments	10	<u>2,063,217</u>	<u>-</u>	<u>2,063,217</u>
<b>CURRENT ASSETS</b>				
<b>Debtors</b>				
Dividends receivable		-	7,279	7,279
<b>Investments</b>				
Cash at bank and in hand		<u>151,077</u>	<u>-</u>	<u>151,077</u>
		151,077	7,279	158,356
<b>CREDITORS:</b> amounts falling due within one year		<u>(8,501)</u>	<u>-</u>	<u>(8,501)</u>
<b>NET CURRENT ASSETS</b>	10	<u>142,576</u>	<u>7,279</u>	<u>149,855</u>
<b>NET ASSETS</b>	10	<u><u>2,205,793</u></u>	<u><u>7,279</u></u>	<u><u>2,213,072</u></u>
<b>The funds of the charity</b>				
Capital		2,151,440	-	2,151,440
Income		<u>54,353</u>	<u>7,279</u>	<u>61,632</u>
	10	<u><u>2,205,793</u></u>	<u><u>7,279</u></u>	<u><u>2,213,072</u></u>