



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report

For the period:

From **9 September 2021** (Period start date)
To **31 December 2022** (Period end date)

Charity name: The Anthony Lejeune Charitable Trust

Charity registration number: 1195767

Objectives and Activities

	SO RP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is: To advance education, in particular by enabling the provision of grants or maintenance allowances to persons under the age of 19 years who are in full-time education and who are in need of financial assistance (whether for fees or maintenance support) to facilitate attendance at their school of choice, or by such other means as the trustees shall in their discretion think fit.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity is newly formed. The reporting period has been dedicated to creating the structures, processes and administrative arrangements necessary for the proper functioning of the charity. These activities have been necessary as precursors to enable the charity to achieve its public benefit aims.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes.

Additional information (optional)

You may choose to include further statements where relevant about:

	SO RP reference	

Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>As noted above, this first reporting period has been dedicated to creating the structures, processes and administrative arrangements necessary for the proper functioning of the charity.</p> <p>These have included substantial correspondence with the estate of Edward Anthony Thompson (also known as Anthony Lejeune, whose legacy provided the funds for the charity), with a view to achieving the transfer of all the funds due from the estate to the charity. The issue is dependent on a decision from the tax authorities in the United States (US) as to whether the estate owes any tax to the US, and if so how much. That decision from the US tax authorities is still awaited. The estate understands that delays of this kind are not uncommon when dealing with the US tax authorities.</p> <p>These have also included the addition of two new trustees, the resignation of one trustee, and the opening of two bank accounts (one current, one deposit) in the charity's name. Because of the current backlogs in the banking system, once the preferred bank had been identified it took about four months to open the new bank accounts.</p> <p>It was therefore towards the end of the reporting period that the great majority of the funds due to the charity were able to be transferred to the charity's bank</p>

		<p>accounts, from the estate of Edward Anthony Thompson. Some further funds are still due to be transferred, but the calculation of the exact amount due awaits the decision of the US tax authorities, as noted above.</p> <p>The changes in trustees were the result of a discussion between the founding trustees on what fees should be charged by a trustee acting in a professional capacity, and what would be the appropriate arrangements and fees for administrative and accountancy support. The professional trustee offered to resign, which opened the way to lower costs.</p> <p>This was accepted, and two new trustees with suitable skills and experience were appointed. It took time to find, approach and agree arrangements with the new trustees, neither of whom will charge for their services. Catherine Lloyd is a solicitor who trained and worked in a City of London law firm and is currently a partner in a law firm based in Kent. She is also a school governor. Simon Davis is a career investment manager in the City of London and internationally including roles as CE and non-executive director, with financial regulatory compliance among his responsibilities. Pro bono he advises the advocacy team of a major charity on interaction with investors.</p> <p>The new trustees were provided with the Charity Commission's guidance on managing charity finances, and on the duties of a charity trustee.</p> <p>The charity appointed HaesCooper Chartered Accountants as its accountants.</p> <p>The trustees approved a system of financial controls for the charity.</p> <p>The trustees considered what the charity's approach should be to investments.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

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Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>At the end of the period, the full amount of the charity's current assets, just over £695,000, were held in the charity's bank accounts.</p> <p>The estate of Edward Anthony Thompson is due to make a further transfer of funds to the charity. The exact amount of the transfer depends on a decision from the US tax authorities, as noted above.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees' view is that at present there is no need for a reserves policy. This is because the charity is a grant-making charity, without any financial commitments for which reserves would be necessary.
Amount of reserves held	Para 1.22	The full assets of the charity act as its reserves, because none of the assets have been committed or pledged.
Reasons for holding zero reserves	Para 1.22	See above
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation (CIO)
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.</p> <p>In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO .</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	

The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Anthony Lejeune Charitable Trust
Other name the charity uses	
Registered charity number	1195767
Charity's principal address	c/o HaesCooper Chartered Accountants Unit A Farriers Courtyard Spelmonden Road Goudhurst Kent TN17 1HE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	James Mayhew	Trustee		Founding trustee
2	Gerald Kidd	Trustee	Until 29 April 2022	Founding trustee
3	Catherine Lloyd	Trustee	From 26 April 2022	Board of trustees
4	Simon Davis	Trustee	From 26 April 2022	Board of trustees
5				
6				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this	

falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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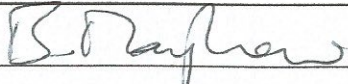
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	James Barnabas Burke Mayhew	
Position (eg Secretary, Chair, etc)	Trustee	
Date	16 October 2023	

The Charity Registration Number - 1195767

THE ANTHONY LEJEUNE CHARITABLE TRUST

Report and Accounts

31 December 2022

THE ANTHONY LEJEUNE CHARITABLE TRUST - Statement of Financial Activities for the period ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2022 £	2022 £	2022 £
Income from:				
Donations and grants	A1	696,288	-	696,288
Investments	A4	133	-	133
Total income	A	696,421	-	696,421
Expenditure on:				
Charitable activities	B2	1,510	-	1,510
Total expenditure	B	1,510	-	1,510
Net income for the year		694,911	-	694,911
Total funds carried forward		694,911	-	694,911

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 4 to 7 form an integral part of these accounts.

THE ANTHONY LEJEUNE CHARITABLE TRUST**Income and Expenditure Account for the period from 9 September 2021 to 31 December 2022**

	2022 £
<i>Income</i>	
Income from operations	696,288
Investment income	
Interest receivable	133
Gross income in the period	696,421
Gross income in the period including exceptional items	696,421
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation	1,510
Total expenditure in the period	1,510
Net income before tax in the financial year	694,911
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	694,911
Retained surplus for the financial year	694,911
All activities derive from continuing operations	

The notes attached on pages 4 to 7 form an integral part of these accounts.

THE ANTHONY LEJEUNE CHARITABLE TRUST - Balance Sheet as at 31 December 2022

	Notes	SORP Ref		2022 £
Current assets		B		
Debtors	8	B2	216	
Cash at bank		B4	695,919	
Total current assets			696,135	
Creditors: amounts falling due within one year	9	C1	(1,224)	
Net current assets				694,911
The total net assets of the charity				694,911
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	-	-
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	694,911	694,911
Designated Funds				
Total charity funds				694,911

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the carried forward funds above have been agreed to the SOFA.

For and on behalf of the board of trustees

JAMES BARNABAS BURKE MAYHEW

Trustee

Approved by the board of trustees on October 2023

The notes attached on pages 4 to 7 form an integral part of these accounts.

THE ANTHONY LEJEUNE CHARITABLE TRUST

Notes to the Accounts for the period from 9 September 2021 to 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements of the charitable trust, 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'. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees are not aware of any material uncertainties which might affect the charity's ability to continue as a going concern.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the remaining assets must be applied for charitable purposes the same as or similar to those of the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's position.

5 Staff costs and emoluments

The charity did not employ any staff in this period.

6 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.

7 Remuneration and payments to Trustees and persons connected with them

Neither the trustees nor any persons connected with them have received any remuneration or any benefits from the charity or any related entity.

8 Debtors

2022

Prepayments and accrued income

£
216

THE ANTHONY LEJEUNE CHARITABLE TRUST

Notes to the Accounts for the period from 9 September 2021 to 31 December 2022

9 Creditors: amounts falling due within one year	2022
	£
Accruals	1,224

10 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

11 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the charity on behalf of trustees.

12 Income and Expenditure account summary	2022
	£
At 9 September 2021	-
Surplus after tax for the year	694,911
At 31 December 2022	694,911

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £
Current Assets	696,135		-
Current Liabilities	(1,224)	-	-
	694,911	-	-

15 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted funds:-

Unrestricted Revenue Funds

The funds are held to meet the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

THE ANTHONY LEJEUNE CHARITABLE TRUST

Notes to the Accounts for the period from 9 September 2021 to 31 December 2022

Restricted funds:-

Restricted Revenue Funds

These funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

16 Ultimate controlling party

The charity is under the control of its legal members.

THE ANTHONY LEJEUNE CHARITABLE TRUST

Detailed analysis of income and expenditure for the period from 9 September 2021 to 31 December 2022 as required by the SORP 2015

17 Donations and Grants

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Donations and gifts from individuals			
The estate of Edward Anthony Thompson	696,288	-	-
Total donations and gifts from individuals	696,288	-	696,288

18 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Interest income	133	-	133
Total investment income	133	-	133

19 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Current Year			
Administrative overheads			
Computer software	36	-	36
Professional fees			
Accountancy fees	1,464	-	1,464
Financial costs			
Bank charges	10	-	10
Total support costs - Current Year	1,510	-	1,510

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES THE ANTHONY LEJEUNE CHARITABLE TRUST

I report on the accounts of the charity for the period ended 31 December 2022.

Respective responsibilities of trustees and examiner

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Basis of independent examiner's report

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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with the Statement of Recommended Practice: Charities SORP FRS 102
 - and to prepare accounts which accord with the accounting records, and comply with the accounting requirements and methods of the Statement of Recommended Practice: Charities SORP FRS 102 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.

E L Barty

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