

Charity registration number 1026591

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 17 SEPTEMBER 2022

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J D Harris CBE D. Litt (Hon) FRICS Mrs J C Harris
Charity number	1026591
Principal address	24 Hays Mews London W1J 5PY
Independent examiner	Marc Ian Franks Silver Levene (UK) Limited Chartered Certified Accountants 37 Warren Street London W1T 6AD

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

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JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 17 SEPTEMBER 2022

The trustees presents their report and financial statements for the year ended 17 September 2022.

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, and "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 (FRS102)" (effective 1 January 2019).

Objectives and activities

The trust's objects are not restricted and can be used for any general charitable purposes. The main activity is to make donations to other registered charities.

The policies adopted in furtherance of these objects are to such charities or for such charitable purposes and in such proportions and in such manner and subject to such terms and conditions as the trustees may from time to time in their absolute discretion determine.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

During the year, the trustees have examined requests from number of institutions and have made grants amounting £33,450 (2021: £57,000).

Financial review

It is a policy of trust that unrestricted funds are constantly held available for charitable donations of a specific nature and use subject to retaining a minimum margin of £10,000 to allow for contingencies, such as a drop in funding. This will allow for consideration of ways in which future inflows of funding can be organised. This has been applied and maintained throughout the year.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust was established by a charitable trust deed on 17 September 1993.

The trustees who served during the year and up to the date of signature of the financial statements were:

J D Harris CBE D. Litt (Hon) FRICS

Mrs J C Harris

The recruitment and appointment of new trustees is agreed by existing trustees at the Annual General Meeting.

The Trustees' report was approved by the Board of Trustees.

J D Harris CBE D. Litt (Hon) FRICS

Trustee

Dated: 25 April 2023

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Jeniffer and Jonathan Harris Charitable Trust (the trust) for the year ended 17 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

As permitted by Direction 2, issued by the Charity Commission the firm for which I work has provided the charity with bookkeeping services during the year ended 17th September 2021. As a consequence I have followed the requirement of the FRC's Ethical Standard when undertaking this assignment.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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 trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Marc Ian Franks

Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated: 26 April 2023

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 17 SEPTEMBER 2022

	Notes	2022 £	2021 £
<u>Income from:</u>			
Donations and legacies	2	40,000	71,250
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	33,450	57,000
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		6,550	14,250
Fund balances at 18 September 2021		39,264	25,014
		<hr/>	<hr/>
Fund balances at 17 September 2022		45,814	39,264
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

BALANCE SHEET

AS AT 17 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	34,500		26,500	
Cash at bank and in hand		11,314		12,764	
		<u>45,814</u>		<u>39,264</u>	
Net current assets			<u>45,814</u>		<u>39,264</u>
Income funds					
Unrestricted funds			<u>45,814</u>		<u>39,264</u>
			<u>45,814</u>		<u>39,264</u>

The financial statements were approved by the Trustees on 25 April 2023

J D Harris CBE D. Litt (Hon) FRICS
Trustee

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 17 SEPTEMBER 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's deed dated 17 September 1993, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The trust's objects are not restricted and can be used for any general charitable purposes. The main activity is to make donations to other registered charities.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations and legacies are accounted for when received, as long as they are capable of financial measurement.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or onstructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure.

Grants payable are recognised as expenditure when the commitment is entered into. Where such a grant is to be paid over instalments, the outstanding balance is disclosed as a liability.

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 17 SEPTEMBER 2022

2 Donations and legacies

2022
£

2021
£

Donations	40,000	71,250
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3 Charitable activities

2022
£

2021
£

Grant funding of activities (see note 4)	33,450	57,000
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4 Grants payable

2022
£

2021
£

Grants to institutions:		
UCL Development fund	5,000	-
Nightingale Hammersen	200	-
Royal Free Charity	1,000	-
Kol Nidre Appeal	-	500
The Harris Foundation	-	35,000
New Tricks	-	900
Jewish Care	-	15,200
Resource	5,000	-
The Toy Sweep	-	350
Artis	14,000	-
Royal Marsden	2,500	-
Lionhead	-	1,000
Langdon Foundation	-	500
Jewish Women's Aid	-	250
Bowel Cancer	-	300
London Philharmonic Orchestra	3,250	3,000
ACHC	2,500	-
	<u>33,450</u>	<u>57,000</u>

5 Support costs

There was no governance and support costs incurred during the year.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

JENIFFER AND JONATHAN HARRIS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 17 SEPTEMBER 2022

7 Employees

There were no employees during the year.

8 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	34,500	26,500
	<u>34,500</u>	<u>26,500</u>

9 Related party transactions

The trust received donations totalling £32,000 (2021: £57,000) from Jonathan Harris, a trustee of the charity.