

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

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for the year ended 5 APRIL 2021

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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

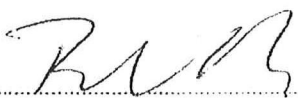
Trustees

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 £
INCOME AND ENDOWMENTS FROM			
Investment income	2	17,143	21,520
EXPENDITURE ON			
Charitable activities			
Grants & Donations payable		-	550
Charitable activities		17,971	32,758
Governance		7,284	1,830
Total		<u>25,255</u>	<u>35,138</u>
Net gains/(losses) on investments		17,238	(62,312)
NET INCOME/(EXPENDITURE)		9,126	(75,930)
RECONCILIATION OF FUNDS			
Total funds brought forward		339,350	415,280
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	5	139,142	143,336
Investments	6	190,489	173,251
		<hr/>	<hr/>
		329,631	316,587
CURRENT ASSETS			
Debtors	7	1,071	1,026
Cash at bank		18,373	22,336
		<hr/>	<hr/>
		19,444	23,362
CREDITORS			
Amounts falling due within one year	8	(599)	(599)
		<hr/>	<hr/>
NET CURRENT ASSETS		18,845	22,763
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		348,476	339,350
		<hr/>	<hr/>
NET ASSETS		348,476	339,350
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		348,476	339,350
		<hr/>	<hr/>
TOTAL FUNDS		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 £
INCOME AND ENDOWMENTS FROM	
Investment income	21,520
EXPENDITURE ON	
Charitable activities	
Grants & Donations payable	550
Charitable activities	32,758
Governance	1,830
	<u>35,138</u>
Total	35,138
Net gains/(losses) on investments	(62,312)
NET INCOME/(EXPENDITURE)	(75,930)
<hr/>	
RECONCILIATION OF FUNDS	
Total funds brought forward	415,280
	<u>339,350</u>
TOTAL FUNDS CARRIED FORWARD	339,350

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 £
COST				
At 6 April 2020 and 5 April 2021	201,633	6,400	1,535	209,568
DEPRECIATION				
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
NET BOOK VALUE				
At 5 April 2021	138,656	-	486	139,142
At 5 April 2020	142,688	-	648	143,336

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6 April 2020	173,251
Revaluations	17,238
At 5 April 2021	190,489
NET BOOK VALUE	
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	£
		£	
Unrestricted funds			
General fund	339,350	9,126	348,476
	<u>339,350</u>	<u>9,126</u>	<u>348,476</u>
TOTAL FUNDS	<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
	£	£	£	£
Unrestricted funds				
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>
TOTAL FUNDS	<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	£
		£	
Unrestricted funds			
General fund	415,280	(75,930)	339,350
	<u>415,280</u>	<u>(75,930)</u>	<u>339,350</u>
TOTAL FUNDS	<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
	£	£	£	£
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	415,280	(66,804)	348,476
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	38,663	(60,393)	(45,074)	(66,804)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Investment income		
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>
Total incoming resources	17,143	21,520
EXPENDITURE		
Charitable activities		
Grants & donations payable	-	550
Support costs		
Management		
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>
Net expenditure before gains and losses	(8,112)	(13,618)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	17,238	(62,312)
Net income/(expenditure)	<u>9,126</u>	<u>(75,930)</u>