
THE MARGOT & JULIAN LEW CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

THE MARGOT & JULIAN LEW CHARITABLE TRUST

CONTENTS

| | Page |
|---|--------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 10 |

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2025**

Trustees Dr Julian David Mathew Lew, Chair
Margot Gillian Lew, Trustee

**Charity registered
number** 8002467

Principal office 22 Church Mount
London
N2 0RP

Accountants BKL Audit LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Bankers Coutts and Co
440 Strand
London
WC2R 0QS

THE MARGOT & JULIAN LEW CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report together with the financial statements of the The Margot & Julian Lew Charitable Trust for the 6 April 2024 to 5 April 2025.

Objectives and activities

a. Policies and objectives

The objectives of the charity are:

- 1) The prevention or relief of poverty among children, young people, elderly people and people with disabilities;
- 2) To advance and promote the education of children, young people, elderly people and people with disabilities;
- 3) The advancement of health or the saving of lives of children, young people, elderly people and people with disabilities;
- 4) The relief of children, young people, elderly people and people with disabilities who are in need
- 5) The provision of overseas aid and relief of famine for children, young people, elderly people and people with disabilities;
- 6) The support of religious activities for children, young people, elderly people and people with disabilities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

a. Principal risks and uncertainties

The trustees have reviewed the principal risks that the charity faces, and are confident that the charity plans to deal with these risks and uncertainties.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

The charity was set up by trust deed on 13 November 1989 and recognised by the Charity Commission on 29 November 1989.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 & 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 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.

08/01/2026

Approved by order of the members of the board of Trustees on

and signed on their behalf by:

Julian D M Lew

M G Lew

Dr Julian David Mathew Lew
(Chair of Trustees)

Margot Gillian Lew
(Trustee)

THE MARGOT & JULIAN LEW CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2025

Independent Examiner's Report to the Trustees of The Margot & Julian Lew Charitable Trust (the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 or for this report.

Signed: *Jake Lew*

Dated: 08/01/2026

Jake Lew

Independent examiner FCA

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

| | Note | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|------------------------------------|------|------------------------------------|-----------------------------|---------------------------------------|
| Income from: | | | | |
| Donations and legacies | 2 | 29,210 | 29,210 | 11,453 |
| Total income | | 29,210 | 29,210 | 11,453 |
| Expenditure on: | | | | |
| Charitable activities | 3 | 17,265 | 17,265 | 26,164 |
| Total expenditure | | 17,265 | 17,265 | 26,164 |
| Net movement in funds | | 11,945 | 11,945 | (14,711) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 69,254 | 69,254 | 83,965 |
| Net movement in funds | | 11,945 | 11,945 | (14,711) |
| Total funds carried forward | | 81,199 | 81,199 | 69,254 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**BALANCE SHEET
AS AT 5 APRIL 2025**

| | Note | 2025 £ | 2024 £ |
|--|---------------|---------------|---------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Cash at bank and in hand | 81,199 | 69,254 | |
| | 81,199 | 69,254 | |
| Current liabilities | | | |
| Net current assets | | 81,199 | 69,254 |
| Total assets less current liabilities | | 81,199 | 69,254 |
| Net assets excluding pension asset | | 81,199 | 69,254 |
| Total net assets | | 81,199 | 69,254 |
| Charity funds | | | |
| Restricted funds | 6 | - | - |
| Unrestricted funds | 6 | 81,199 | 69,254 |
| Total funds | | 81,199 | 69,254 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Julian D M Lew

.....
Dr Julian David Mathew Lew
(Chair of Trustees)

Date: 08/01/2026

M G Lew

.....
Margot Gillian Lew
(Trustee)

The notes on pages 7 to 10 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Margot & Julian Lew Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

1. Accounting policies (continued)

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Income from donations and legacies

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|------------------------|--|---------------------------------------|
| Donations | 20,820 | 20,820 |
| Grants | 7,500 | 7,500 |
| Bank interest received | 890 | 890 |
| | 29,210 | 29,210 |
| | 29,210 | 29,210 |
| | <i>Unrestricted funds 2024 £</i> | <i>Total funds 2024 £</i> |
| Donations | 10,494 | 10,494 |
| Bank interest received | 959 | 959 |
| | 11,453 | 11,453 |
| | 11,453 | 11,453 |

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

3. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Total 2025 £ |
|----------------|--|-----------------------------|
| Donations paid | 17,265 | 17,265 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | <i>Unrestricted funds 2024 £</i> | <i>Total 2024 £</i> |
| Donations paid | 26,164 | 26,164 |
| | <hr/> <hr/> | <hr/> <hr/> |

4. Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|-------------------|-------------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 750 | 750 |
| | <hr/> <hr/> | <hr/> <hr/> |

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 5 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE MARGOT & JULIAN LEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

6. Statement of funds

Statement of funds - current year

| | Balance at 6 April 2024 £ | Income £ | Expenditure £ | Balance at 5 April 2025 £ |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Funds | 69,254 | 29,210 | (17,265) | 81,199 |

Statement of funds - prior year

| | <i>Balance at 1 April 2023 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Balance at 5 April 2024 £</i> |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Funds | 83,965 | 11,453 | (26,164) | 69,254 |

7. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|----------------|--|---------------------------------------|
| Current assets | 81,199 | 81,199 |
| Total | 81,199 | 81,199 |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2024 £</i> | <i>Total funds 2024 £</i> |
|----------------|--|---------------------------------------|
| Current assets | 69,254 | 69,254 |
| Total | 69,254 | 69,254 |











The Margot & Julian Lew Charitable Trust Accounts


Final Audit Report

2026-01-08

| | |
|-----------------|---|
| Created: | 2026-01-06 |
| By: | Isabelle Sadlier (Isabelle.Sadlier@bkl.co.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAA6V29fJNNpPKEoxfvrRqkgDbQAK8GaHyc |

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-  Document created by Isabelle Sadlier (Isabelle.Sadlier@bkl.co.uk)
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-  Signer jlew@twentyessex.com entered name at signing as Julian D M Lew
2026-01-08 - 8:31:09 AM GMT- IP address: 86.155.93.89
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-  Signer family.lew@btinternet.com entered name at signing as M G Lew
2026-01-08 - 8:33:41 AM GMT- IP address: 86.155.93.89
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 Email viewed by Jake Lew (Jake.Lew@bkl.co.uk)

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Signature Date: 2026-01-08 - 8:35:03 AM GMT - Time Source: server- IP address: 86.155.93.89

 Agreement completed.

2026-01-08 - 8:35:03 AM GMT