

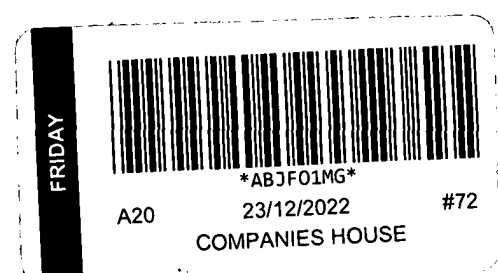
The Meller Educational Charitable Trust

Unaudited Annual Report and Accounts

31 March 2022

Company Limited by Guarantee
Registration Number
07992913 (England and Wales)

Charity Registration Number
1151041



Contents

Reports

Reference and administrative information	1
Trustees' report	2

Accounts

Statement of financial activities	4
Balance sheet	5
Principal accounting policies	6
Notes to the accounts	8

Reference and administrative information

Trustees	D R Meller W Meller
Registered office	42-43 Chagford Street London NW1 6EB
Company registration number	07992913 (England and Wales)
Charity registration number	1151041
Bankers	Coutts & Co 440 Strand London WC2R 0QS

Trustees' report 31 March 2022

The Trustees of The Meller Educational Charitable Trust present their report and the accounts of the charitable company for the year ended 31 March 2022.

This report has been prepared in accordance with Part 8 of the Charities Act 2011.

The financial statements have been prepared in accordance with the accounting policies set out on pages 6 and 7 of the attached financial statements and comply with the Memorandum and Articles of Association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, governance and management

Constitution

The Meller Educational Charitable Trust is a registered charity, Charity Registration Number 1151041, and also a company limited by guarantee.

The charity changed its name from The Meller Educational Trust to The Meller Educational Charitable Trust on 1 September 2014.

Trustees

The Trustees constitute directors of the company for the purposes of the Companies Act and trustees of the charity for the purposes of charity legislation.

The following Trustees were in office at 31 March 2022 and served throughout the year under review.

Trustees

D R Meller
W Meller

The Trustees have the power at any time to appoint any person to be a Trustee of the charitable company. The Trustees comprise the key management personnel of the charity. There are no employees of the charity.

Members' liability

Each member of the Trust undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member such amount as may be required, not exceeding £10, for the debts and liabilities before he/she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustments of the rights of the contributories.

Trustees' report 31 March 2022

Objectives and activities

The Meller Educational Charitable Trust's charitable objective is to advance for the public benefit education and other charitable purposes.

During the year, the charity donated a total of £48,500 towards various charitable and educational purposes.

Public benefit

The Trustees have had regard to the Charity Commission's guidance which sets out the requirements for charities to demonstrate that their aims and activities are for the public benefit.

Financial review

During the year to 31 March 2022, the charity received donations of £49,000.

Expenditure for the year totalled £48,647 the majority of which related to grants made to various charitable and educational organisations.

The funds of the charity at 31 March 2022 totalled £353. Further donations have been made into the charity after the year end to enable future grant giving from the charity.

Reserves policy

The Trustees have reviewed the requirement of the charity for reserves and have determined that the level of funds allows the charity to undertake its future charitable activities as a grant giving entity.

Risk management

The Trustees regularly review the risks facing the charity and ensure that mitigating controls are in place. As a grant giving charity, the main risks and controls relate to the spend of the individual grants by the recipient organisations for charitable purposes.

This report has been prepared in accordance with the special provisions for small companies.

Signed on behalf of the Trustees by:



D R Meller - Trustee

Approved by the Trustees on: 23 December 2022

Statement of financial activities Year to 31 March 2022

	Notes	Unrestricted funds	
		2022 Total £	2021 Total £
Income and expenditure			
Income from:			
Donations (including Gift Aid reclaims)		49,000	17,500
Investment - Interest receivable		-	-
Total income		49,000	17,500
Expenditure on:			
Charitable activities			
Grants payable – Educational and charitable purposes	3	48,500	17,500
Administrative expenses		147	54
Total expenditure		48,647	17,554
Net income (expenditure) / Net movement in funds		353	(54)
Fund balances brought forward at 1 April 2021		-	54
Fund balances carried forward at 31 March 2022		353	-

None of the charity's activities were acquired or permanently discontinued during the above two financial periods.

The charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

Balance sheet 31 March 2022

	2022 £	2021 £
Current assets		
Cash at bank	353	-
Debtors	-	-
	353	-
Net assets	353	-
Represented by:		
Funds		
Unrestricted funds		
General fund	353	-
	353	-

These accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

For the financial year ended 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006; and the members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees, as directors of the charitable company for the purposes of company law, acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on its behalf by:



D R Meller

Trustee of The Meller Educational Charitable Trust

Company Registration Number: 07992913 (England and Wales)

Approved on: 23 December 2022

Principal accounting policies 31 March 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2022.

The financial statements have been prepared 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), 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 under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102. All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Assessment of going concern

The Trustees of the charity have not identified any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

Statement of cash flows

The accounts do not include a statement of cash flows because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Expenditure

Expenditure, including grants payable, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It includes VAT which cannot be recovered.

Expenditure on charitable activities comprises grants payable and related support and governance costs.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Principal accounting policies 31 March 2022

Debtors

Debtors are initially recognised at their settlement amount and subsequently at amortised cost or their recoverable amount. Impairment provisions are recognised when there is objective evidence, such as significant financial difficulties on the part of the counterparty or default or a significant delay in payment, that the charity will be unable to collect all of the amounts due.

Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

The unrestricted general fund comprises those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the Trustees.

Notes to the financial statements 31 March 2022

1 Trustees' remuneration

No Trustee received any remuneration or payment for expenses in respect of their services as a Trustee during the year to 31 March 2022 (2021 – none). Trustees donated £49,000 to the charity during the year ended 31 March 2022 (2021 - £17,500).

2 Taxation

The Meller Educational Charitable Trust is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

3 Grants payable

	2022 £
Tel Aviv University Trust	10,000
The Jewish Museum London	10,000
Greenhouse Sports	7,000
Central Synagogue	5,000
The British Friends of the Jaffa Institute	5,000
World Jewish Relief	5,000
Noah's Ark Children's Hospice	2,500
Rays of Sunshine Children's Charity	2,500
Other grants	1,500
	48,500