



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Commission
PO Box 211
Bootle, L20 7YX

Mr Stephen Murray
London Borough of Tower Hamlets
Mulberry Place
5 Clove Crescent
London
E14 2BG

Our Ref: PW – C-003682 & IME Ldn

Date: 24 March 2021

Dear Mr Murray,

Investigation into KING GEORGE'S FIELD, MILE END : 1077859 ('the Charity')

This letter contains important information. Please contact me if you are not sure what it means, have any questions, or require information translated into another language or format (for example, braille or audio).

On 22 March 2021 the Charity Commission ('the Commission') placed this Charity into a statutory inquiry under section 46 of the Charities Act 2011 ('the Act') as a result of the Charity's non-compliance with its legal filing requirements to the Commission. This is part of the class inquiry opened by the Commission on 20 September 2013 (see Annex A for background information).

According to our records the people listed below are trustees of the Charity. If you are no longer a trustee, or you think our records are incorrect, please contact me as soon as possible.

- Stephen Murray of London Borough of Tower Hamlets

Scope of the inquiry

The Charity has failed to submit its legally required annual reports, accounts and returns ('accounting information') for the financial years ending 31 March 2019 & 2020 to the

On track to meet your deadline?

Visit www.gov.uk/charity-commission for help on filing your annual return and accounts

t: 0300 066 9197
(General enquiries)

0300 066 9219
(Textphone)

w: www.gov.uk/charity-commission

Commission. This is despite the Commission having regularly sent computer generated submission reminders to the Charity, and a final warning letter dated 14 March 2021.

The purpose of the inquiry is to: ensure that the trustees comply with their statutory accounting requirements; protect the charity's property and funds; and where necessary, deal with the trustees' misconduct and/ or mismanagement of the charity. When the trustees submit the Charity's missing annual accounts and reports, the Commission will examine these, and if this scrutiny finds other serious regulatory issues, we will deal with these as a separate case. We will notify you if this happens.

Next Steps

During the inquiry, you are required to co-operate fully and honestly with the Commission and produce any requested information. If you fail to co-operate, do not provide the information requested within the required timescale, or provide limited, partial or inadequate responses, then we may conclude that you have not discharged your legal duties and/or use it as evidence of your collective failure, incapacity or unwillingness to do so.

As the Charity is still in default, we have used the Commission's regulatory legal powers. Accordingly, enclosed with this letter is an Order made under section 84 of the Act directing the Charity/ trustees to prepare and complete the Charity's missing accounting information and provide copies to the Commission by **4 May 2021**.

As trustees, it is your responsibility to ensure that the charity's accounting information is submitted to the Commission on time and that you properly instruct your accountant, as necessary, to meet these requirements. If your accountant is unable to complete this work, you should consider appointing new accountants to carry it out.

The Order also directs the Charity/ trustees to review, and report to the Commission what remedial action they have taken to ensure the Charity complies with its filing obligations in the future. A statement of the Commission's reasons for making this Order, (as required under the Act) is enclosed.

All charities are under a legal duty to prepare accounts and trustees' annual reports which must be available upon request by the Commission. Pursuant to sections 163, 164 and 169 of the Act, trustees are under a legal duty to submit to the Commission their charity's required accounting information and documents. Failure to file accounts and a trustees' annual report (including the relevant auditor's or examiner's report) with the Commission if the charity's gross annual income exceeds £25,000, or an annual return if the charity's gross annual income exceeds £10,000, may be a criminal offence under section 173 of the Act.

In view of the length of time these documents have been outstanding, we are putting you on notice that if the Charity/ trustees do not comply with the Order and submit the outstanding documents by the specified date, we will take further enforcement action,

which may include making a referral to the police. We may also use the Commission's other legal powers in order to secure compliance. This may include opening a separate inquiry, which involves issuing a public statement that the Charity is under investigation, and most likely a visit to inspect the Charity's records. Other options may include appointing an interim manager at the Charity's own cost, or the Commission publishing an official warning against the trustees.

We also intend to bring the fact that the Charity is in accounting default to the attention of various bodies, including HMRC: to which the Charity may have submitted claims for gift aid; to public bodies, such as Local Authorities which may fund charities, and the National Lottery Community Fund, as well as various other large funders of charities, either directly, or through, the Association of Charitable Foundations.

We will publicise the outcome of this inquiry in a statement of the results of the class inquiry which is published annually on the Commission's website.

Please note that the Commission has accounting templates available, depending on the type of charity, for the trustees' use, if they do not produce their own documents. These are available on our Website within the [CC guidance publications](#).

Contacting the Commission

Please send any correspondence relating to the inquiry to me. The best way to contact me is by email at IAEInvestigationsCRM@charitycommission.gov.uk.

Additional information

Please find additional information about contacting us at Annex B, and information about inquiries and your rights to challenge decisions at Annex C.

We strongly recommend that you take time to read the Commission's publication *CC46 – Statutory Inquiries into Charities: Guidance for charities and their advisers*, which is available on our [Website](#), and the documents included with this letter.

Yours sincerely



Petra White
Investigator
iaeinvestigationscrm@charitycommission.gov.uk

Enclosure

1. Section 84 Order
2. Statement of Reasons

Annexes

Annex A – Background to the double defaulter class inquiry

Annex B – Help when contacting us

Annex C – Information about inquiries and rights to challenge decisions

Annex A

Background to the double defaulter class inquiry

Trustees of charities with an income of £25,000 or over are under a legal duty to submit trustees' annual reports, accounts and annual returns ('accounting information') to the Commission. Even if the charity's annual income is under £25,000 trustees are under a legal duty to prepare annual accounts and trustees' annual reports which must be available upon request by the Commission. All charities with an income over £10,000 must submit an annual return. Failure by the charity trustees to submit the annual documents to the Commission may be a criminal offence under s173 of the Charities Act 2011 ('the Act'). We also regard it as misconduct and/ or mismanagement in the administration of the charity.

There is public interest in the issue of charities' non-submission of accounting information, particularly where the non-compliance is repeated. It is important that the financial activities of charities are properly recorded and that their financial governance is transparent. Charities are accountable to their donors, beneficiaries and the public. Donors to charity are entitled to have confidence that their money is going to legitimate causes and reaches the places that it is intended to. This is key to ensuring public trust and confidence in charities.

As a result, on 20 September 2013, the Commission opened a statutory class inquiry under section 46 of the Act into charities that were in default of their statutory obligations to meet reporting requirements by failing to file their accounting information for two or more years in the last five years and that also met certain criteria, including that:

- the charities had recently been given (or would be given - in the case of charities that would, in due course, become part of the class inquiry) final warnings to comply by a specified date
- on the first working day after the specified date the charities were still in default (partially or otherwise)
- the non-submission of accounting information was not already being dealt with in the Commission's Investigations and Enforcement directorate.

The class inquiry periodically identifies and brings charities into it that meet the criteria and where the public interest is greatest and the Commission's regulatory action can have the most impact.

Annex B

Help when contacting us

Please tell us if, for any reason, you cannot understand us when we contact you. We may be able to help or signpost you to other organisations for assistance.

Visual impairments

We can provide correspondence in large print, audio, or Braille on request. Please note that the latter two formats may take a little longer to produce than print.

Other impairments/disabilities

We aim to communicate effectively, coherently and accessibly through all communications to ensure a fair and equal service for everyone. If there are any other issues not mentioned above that you think we need to know about, for example, mobility difficulties that might prevent you from attending a meeting or that we need to make reasonable adjustments for, or if you have difficulty emailing or writing to us, please tell us as soon as you can.

Annex C

Information about inquiries and rights to challenge decisions

The Commission's decision to open a statutory inquiry was made under section 46 of the Charities Act ('the Act'). Decisions under this section are listed in schedule 6 to the Act as having a right of review in the First-tier Tribunal (Charity) (the 'Tribunal').

The Tribunal is an independent legal body which has the power to look again at some of the decisions made by the Commission and to overturn or amend them.

If you want to challenge the Commission's decision to open the inquiry into the charity, or to use its powers to make certain orders or directions which are listed in schedule 6 of the Act, you must send a 'Notice of Appeal' to the Tribunal within 42 days from the date on which the notice of our decision was sent to you, which will normally be the date of this letter. Weekends and bank holidays are included in the 42 days. If you miss this deadline, you will need to ask the Tribunal for an extension of time, but this might not be granted

If you want to challenge our decision you may find it helpful to visit the Tribunal's [website](#) for more information about time limits, form of notice of appeal and how to start a case.

Alternatively, you can ask us to carry out an internal review of our decision by:

- using our [online form](#)
- emailing the Litigation and Review Team at litigationandreview@charitycommission.gov.uk, .

If we agree to conduct a review, someone who did not make the original decision will look at your application and at any additional information and evidence you send in. They will then consider whether the original decision should be maintained or changed. You should make any application for a decision review as soon as possible, and always within 3 months of the date on which the notice of our decision was sent to you.

There's no requirement that you use the Commission's internal decision review procedure before starting a case at the Tribunal. Please note that if you do request a decision review, this process may not be completed in time for you to bring a case in the Tribunal.

More information about our decision review procedure and the Tribunal can be found on our [website](#).