

**ORDER OF
THE CHARITY COMMISSION FOR ENGLAND AND WALES**

to give specific direction for the protection of charity under the power given in

section 84 of the Charities Act 2011

dated the

24 March 2021

for the Charity known as

KING GEORGE'S FIELD, MILE END (1077859)

at

London

WHEREAS the Charity Commission, having instituted a statutory inquiry under section 46 of the Charities Act 2011 with respect to the above-named charity and other charities, is satisfied that there is or has been misconduct or mismanagement in the administration of the Charity, or that it is necessary or desirable to act for the purpose of protecting the property of the Charity, or securing a proper application for the purposes of the Charity of that property or of property coming to the Charity.

AND WHEREAS the Commission considers that the action specified in the schedule to this order is expedient in the interests of the Charity.

NOW THE COMMISSION DIRECTS Stephen Murray of London Borough of Tower Hamlets as charity trustee of the Charity to take the action so specified.

AND THE COMMISSION FURTHER DIRECTS that

(1) the said action shall be taken by **4 May 2021**;

(2) the said Stephen Murray of London Borough of Tower Hamlets shall take the said action in accordance with such further directions as the Commission may give; and

(3) the said Stephen Murray of London Borough of Tower Hamlets shall promptly inform the Commission once the said action has been taken.

If you the within-named Stephen Murray of London Borough of Tower Hamlets do not comply with this Order you may be held to be in contempt of Court, and imprisoned or fined.

It is an offence under section 60 of the Charities Act to:

knowingly or recklessly supply information that is false or misleading, wilfully to alter, suppress, conceal or destroy any document that the Commission may require. Any person guilty of an offence under this section is liable:

on summary conviction, to a fine

on conviction on indictment to imprisonment for a term not exceeding 2 years, or to a fine, or both

Petra White

A member of staff of the Charity Commission authorised to act on behalf of the Charity Commission

SCHEDULE

1. Complete (and submit to the Commission) annual returns for KING GEORGE'S FIELD, MILE END ('the Charity') for the financial years ending 31 March 2019 & 2020, unless the Charity's income does not exceed £10,000 and the Charity is not a charitable incorporated organisation in which case only the relevant sections of the annual returns must be completed and submitted.
2. Prepare (and submit to the Commission, including where the Charity's income is £25,000 or less) trustees' annual reports for the Charity for the financial years ending 31 March 2019 & 2020, in accordance with the Commission's Statement of Recommended Practice ('SORP'), ensuring that:
 - a. Where the Charity's income for a financial year is £1 million or less, and the aggregate value of the Charity's assets is £3.26 million or less, an annual report is prepared, including the following details (at least):
 - i. the Charity's names, registration number and address;
 - ii. the names of trustees (if there are more than 50 trustees, the names of at least 50 trustees including all officers of the Charity);
 - iii. the nature of the Charity's governing document;
 - iv. the Charity's structure, and details of how it is managed, including methods for recruiting trustees;
 - v. the Charity's purposes;
 - vi. the main activities undertaken by the Charity to further its charitable purposes for the public benefit;
 - vii. a statement as to whether the trustees have complied with the Commission's guidance on public benefit;
 - viii. the Charity's achievements and performance;
 - ix. a financial review including details of any debts or reserves policy; and
 - x. any funds the Charity, or its trustees, holds as custodian trustee; or

- b. Where the Charity's income for a financial year exceeds £1 million, or exceeds £250,000 if the aggregate value of the Charity's assets exceeds £3.26 million, an annual report is prepared, including the following details:
- i. the Charity's names, registration number and address;
 - ii. the names of trustees (if there are more than 50 trustees, the names of at least 50 trustees including all officers of the Charity);
 - iii. the name of any Chief Executive Officer or other senior staff member to whom day-to-day management of the Charity is delegated by the trustees;
 - iv. the names and addresses of any other relevant organisations or persons;
 - v. the nature of the Charity's governing document;
 - vi. the Charity's structure, and details of how it is managed, including methods for recruiting and training trustees;
 - vii. confirmation that the major risks to which the Charity is exposed have been reviewed, and systems or procedures have been established to manage those risks;
 - viii. the Charity's purposes;
 - ix. the main activities undertaken by the Charity to further its charitable purposes for the public benefit;
 - x. the Charity's strategy and the significant activities it undertook as part of this strategy;
 - xi. a statement as to whether the trustees have complied with the Commission's guidance on public benefit;
 - xii. any policies on grant making or investments;
 - xiii. the Charity's use of volunteers, if significant;
 - xiv. the Charity's achievements and performance;
 - xv. a financial review including details of any debts or reserves policy;
 - xvi. the Charity's plans for the future;
 - xvii. any funds the Charity, or its trustees, holds as custodian trustee; and
 - xviii. information on fundraising practices, if applicable.
3. Prepare accounts for the Charity for the financial years ending 31 March 2019 & 2020, ensuring that:
- a. Where the Charity's income for a financial year £25,000 or less, the accounts are prepared as either a receipts and payments account with a statement of assets and liabilities, or accruals accounts;
 - b. Where the Charity's income for a financial year exceeds £25,000 and is £250,000 or less, the accounts are prepared as either a receipts and payments account with a statement of assets and liabilities, or accruals accounts, and independently examined or audited by a registered statutory auditor;
 - c. Where the Charity's income for a financial year exceeds £250,000 and is £1 million or less, and the aggregate value of the Charity's assets is

£3.26 million or less, the accounts are prepared as accruals accounts, and audited by a registered statutory auditor or independently examined by a member of one of the following;

- i. the Institute of Chartered Accountants in England and Wales;
 - ii. the Institute of Chartered Accountants of Scotland;
 - iii. the Institute of Chartered Accountants in Ireland;
 - iv. the Association of Chartered Certified Accountants;
 - v. the Association of Authorised Public Accountants;
 - vi. the Association of Accounting Technicians;
 - vii. the Association of International Accountants;
 - viii. the Chartered Institute of Management Accountants;
 - ix. the Institute of Chartered Secretaries and Administrators;
 - x. the Chartered Institute of Public Finance and Accountancy;
 - xi. the Association of Charity Independent Examiners;
 - xii. the Institute of Financial Accountants; or
 - xiii. the Certified Public Accountants Association;
- d. Where the Charity's income for a financial year exceeds £250,000 and is £1 million or less, and the aggregate value of the Charity's assets exceeds £3.26 million, the accounts are prepared as accruals accounts and audited by a registered statutory auditor; or
- e. Where the Charity's income for a financial year exceeds £1 million, the accounts are prepared as accruals accounts and audited by a registered statutory auditor; and
- f. Where the above accounts are prepared as accrual accounts, they are in compliance with the SORP.
4. Submit the above accounts of the Charity to the Commission, including where the Charity's income is £25,000 or less, along with the auditor or examiner's report.
5. The trustees must undertake a review, implementing such changes as are necessary to ensure the charity's procedures and practices enable the charity trustees to fully comply with their statutory responsibilities for the preparation and submission of the charity's annual reports, annual accounts and annual returns to the Commission.
6. Provide written details to the Commission of the measures taken by the trustees in respect of point 5 above