

THE HIRAM TRUST

England & Wales · Charity number 1044084

Details

Status Registered

Legal form Trust

Registered 1995-02-13

Register [View on the Charity Commission register](#)

Contact

Address C/O Ruskin Mill
Millbottom
Nailsworth
Stroud
GL6 0LA

Phone 01453837513

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC BY PROVIDING OR ASSISTING IN THE PROVISION OF AN EXPERIENTIAL AND PRACTICAL SKILLS ORIENTATED EDUCATION IN ASSOCIATION WITH SCHOOLS AND INSTITUTIONS OPERATING IN WHOLE OR IN PART IN ACCORDANCE WITH THE PRINCIPLES OF RUDOLF STEINER

Activities: To advance the education of the public by providing or assisting in the provision of an experiential and practical skills orientated education in association with schools and institutions operating in whole or part in accordance with the principles of Rudolf Steiner.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£26,374	£15,388	-	-
2024-08-31	£26,376	£25,256	-	-
2023-08-31	£25,873	£28,736	-	-
2022-08-31	£31,000	£23,273	-	-
2021-08-31	£102,250	£70,952	-	-
2020-08-31	£41,291	£66,637	-	-

Trustees

Name	Role	Appointed
Antonia Whitbread		2025-07-04
Aonghus Coinn Huntly Gordon		
Ian Clements		2013-07-22

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

REGISTERED CHARITY NUMBER: 1044084

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE HIRAM TRUST**

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

THE HIRAM TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025**

TRUSTEES	Mr I K Clements Mr A C H Gordon OBE
PRINCIPAL ADDRESS	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
REGISTERED CHARITY NUMBER	1044084
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £26,374 (2024 - £26,373) and expenditure was £15,388 (2024 - £25,256). The net movement on funds was a surplus of £10,986 (2024 - £1,020). The charity's reserves at 31 August 2025 were £414,, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to gift the Field Centre to the related charitable company The Ruskin Mill Centre for Research whose objects are compatible with the objects of the Hiram Trust. Following the transfer of the Field Centre it is the intention of the trustees that the Hiram Trust will be wound up.

THE HIRAM TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

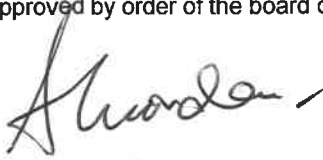
Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 15 May 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Gordon', with a horizontal line extending to the right.

Mr A C H Gordon OBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HIRAM TRUST**

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 2025.

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.



Philip Burton BSc FCA

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

15 May 2026

THE HIRAM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		124	126
Charitable activities			
Other incoming resources		<u>26,250</u>	<u>26,250</u>
Total		<u>26,374</u>	<u>26,376</u>
 EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		12,388	22,396
Other	2	<u>3,000</u>	<u>2,860</u>
Total		<u>15,388</u>	<u>25,256</u>
 NET INCOME		 10,986	 1,120
 RECONCILIATION OF FUNDS			
Total funds brought forward		403,305	402,185
 TOTAL FUNDS CARRIED FORWARD		 <u>414,291</u>	 <u>403,305</u>

The notes form part of these financial statements

THE HIRAM TRUST

**BALANCE SHEET
31 AUGUST 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	4	346,615	358,047
CURRENT ASSETS			
Debtors	5	13,184	12,811
Cash at bank		61,887	36,602
		<hr/>	<hr/>
		75,071	49,413
CREDITORS			
Amounts falling due within one year	6	(7,395)	(1,500)
		<hr/>	<hr/>
NET CURRENT ASSETS		67,676	47,913
TOTAL ASSETS LESS CURRENT LIABILITIES		414,291	405,960
CREDITORS			
Amounts falling due after more than one year	7	-	(2,655)
		<hr/>	<hr/>
NET ASSETS		414,291	403,305
FUNDS	8		
Unrestricted funds		414,291	403,305
TOTAL FUNDS		<hr/> <hr/>	<hr/> <hr/>
		414,291	403,305

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2026 and were signed on its behalf by:


 Mr ACH Gordon OBE - Trustee

The notes form part of these financial statements

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

2.	OTHER	31.8.25	31.8.24
		£	£
	Support costs	<u>3,000</u>	<u>2,860</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2024 and 31 August 2025	<u>445,047</u>	<u>35,523</u>	<u>480,570</u>
DEPRECIATION			
At 1 September 2024	91,124	31,399	122,523
Charge for year	<u>8,901</u>	<u>2,531</u>	<u>11,432</u>
At 31 August 2025	<u>100,025</u>	<u>33,930</u>	<u>133,955</u>
NET BOOK VALUE			
At 31 August 2025	<u>345,022</u>	<u>1,593</u>	<u>346,615</u>
At 31 August 2024	<u>353,923</u>	<u>4,124</u>	<u>358,047</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade debtors	300	150
VAT	<u>12,884</u>	<u>12,661</u>
	<u>13,184</u>	<u>12,811</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.25	31.8.24
		£	£
	Trade creditors	1,440	-
	Amounts due to related party company	2,655	-
	Accrued expenses	3,300	1,500
		<u>7,395</u>	<u>1,500</u>

7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.8.25	31.8.24
		£	£
	Other creditors	-	2,655
		<u>-</u>	<u>2,655</u>

8.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1.9.24	in funds	31.8.25
	£	£	£
	Unrestricted funds		
	General fund	10,986	414,291
		<u>10,986</u>	<u>414,291</u>
	TOTAL FUNDS	<u>10,986</u>	<u>414,291</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,374	(15,388)	10,986
	<u>26,374</u>	<u>(15,388)</u>	<u>10,986</u>
TOTAL FUNDS	<u>26,374</u>	<u>(15,388)</u>	<u>10,986</u>

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	402,185	1,120	403,305
	<u>402,185</u>	<u>1,120</u>	<u>403,305</u>
TOTAL FUNDS	<u>402,185</u>	<u>1,120</u>	<u>403,305</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,376	(25,256)	1,120
TOTAL FUNDS	<u>26,376</u>	<u>(25,256)</u>	<u>1,120</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE HIRAM TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	124	126
Charitable activities		
Hire of premises	<u>26,250</u>	<u>26,250</u>
Total incoming resources	26,374	26,376
 EXPENDITURE		
Charitable activities		
Building and ground improvements	956	10,964
Freehold property	8,901	8,901
Fixtures and fittings	<u>2,531</u>	<u>2,531</u>
	12,388	22,396
 Support costs		
Governance costs		
Accountancy	3,000	2,800
Bank charges	-	60
	<u>3,000</u>	<u>2,860</u>
Total resources expended	15,388	25,256
Net income	<u>10,986</u>	<u>1,120</u>

This page does not form part of the statutory financial statements

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
THE HIRAM TRUST**

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

THE HIRAM TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
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Balance Sheet	6
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THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024**

TRUSTEES	Mr I K Clements Mr A C H Gordon OBE
PRINCIPAL ADDRESS	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
REGISTERED CHARITY NUMBER	1044084
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £26,376 (2023 - £25,873) and expenditure was £25,256 (2023 - £28,736). The net movement on funds was a surplus of £1,120 (2023 - deficit of £2,863). The charity's reserves at 31 August 2024 were £403,305, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to gift the Field Centre to a new charitable company named The Ruskin Mill Centre for Research whose objects are compatible with the objects of the Hiram Trust. Following the transfer of the Field Centre it is the intention of the trustees that the Hiram Trust will be wound up.

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 16 June 2025 and signed on its behalf by:

A handwritten signature in black ink that reads "A C H Gordon". The signature is written in a cursive style with a period at the end.

Mr A C H Gordon OBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HIRAM TRUST

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 2024.

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.



Philip Burton BSc FCA

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

16 June 2025

THE HIRAM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		126	133
Charitable activities			
Other incoming resources		26,250	25,740
Total		26,376	25,873
EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		22,396	25,876
Other	2	2,860	2,860
Total		25,256	28,736
NET INCOME/(EXPENDITURE)		1,120	(2,863)
RECONCILIATION OF FUNDS			
Total funds brought forward		402,185	405,048
TOTAL FUNDS CARRIED FORWARD		403,305	402,185

The notes form part of these financial statements

THE HIRAM TRUST

**BALANCE SHEET
31 AUGUST 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	4	358,047	366,824
CURRENT ASSETS			
Debtors	5	12,811	12,547
Cash at bank		36,602	25,894
		49,413	38,441
CREDITORS			
Amounts falling due within one year	6	(1,500)	(3,080)
		47,913	35,361
NET CURRENT ASSETS			
		405,960	402,185
TOTAL ASSETS LESS CURRENT LIABILITIES			
		405,960	402,185
CREDITORS			
Amounts falling due after more than one year	7	(2,655)	-
		403,305	402,185
NET ASSETS			
		403,305	402,185
FUNDS			
Unrestricted funds	8	403,305	402,185
		403,305	402,185
TOTAL FUNDS			
		403,305	402,185

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2025 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. OTHER		31.8.24	31.8.23
		£	£
Support costs		2,860	2,860
		<u>2,860</u>	<u>2,860</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 September 2023	437,047	8,000	32,868	477,915
Additions	-	-	2,655	2,655
Reclassification	8,000	(8,000)	-	-
	<u>445,047</u>	<u>-</u>	<u>35,523</u>	<u>480,570</u>
DEPRECIATION				
At 1 September 2023	82,223	-	28,868	111,091
Charge for year	8,901	-	2,531	11,432
	<u>91,124</u>	<u>-</u>	<u>31,399</u>	<u>122,523</u>
NET BOOK VALUE				
At 31 August 2024	<u>353,923</u>	<u>-</u>	<u>4,124</u>	<u>358,047</u>
At 31 August 2023	<u>354,824</u>	<u>8,000</u>	<u>4,000</u>	<u>366,824</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	150	-
VAT	12,661	12,547
	<u>12,811</u>	<u>12,547</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
		£	£
	Trade creditors	-	1,680
	Accrued expenses	1,500	1,400
		<u>1,500</u>	<u>3,080</u>

7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.8.24	31.8.23
		£	£
	Other creditors	2,655	-
		<u>2,655</u>	<u>-</u>

8.	MOVEMENT IN FUNDS		Net movement in funds	
		At 1.9.23	£	At 31.8.24
		£	£	£
	Unrestricted funds			
	General fund	402,185	1,120	403,305
		<u>402,185</u>	<u>1,120</u>	<u>403,305</u>
	TOTAL FUNDS	<u>402,185</u>	<u>1,120</u>	<u>403,305</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,376	(25,256)	1,120
	<u>26,376</u>	<u>(25,256)</u>	<u>1,120</u>
TOTAL FUNDS	<u>26,376</u>	<u>(25,256)</u>	<u>1,120</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	405,048	(2,863)	402,185
	<u>405,048</u>	<u>(2,863)</u>	<u>402,185</u>
TOTAL FUNDS	<u>405,048</u>	<u>(2,863)</u>	<u>402,185</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,873	(28,736)	(2,863)
TOTAL FUNDS	<u>25,873</u>	<u>(28,736)</u>	<u>(2,863)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

THE HIRAM TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	126	133
Charitable activities		
Hire of premises	26,250	25,740
Total incoming resources	<u>26,376</u>	<u>25,873</u>
EXPENDITURE		
Charitable activities		
Insurance	-	7,785
Building and ground improvements	10,964	7,350
Freehold property	8,901	8,741
Fixtures and fittings	2,531	2,000
	<u>22,396</u>	<u>25,876</u>
Support costs		
Governance costs		
Auditors remuneration	-	1,200
Accountancy	2,800	1,600
Bank charges	60	60
	<u>2,860</u>	<u>2,860</u>
Total resources expended	<u>25,256</u>	<u>28,736</u>
Net income/(expenditure)	<u><u>1,120</u></u>	<u><u>(2,863)</u></u>

This page does not form part of the statutory financial statements

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
THE HIRAM TRUST**

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

THE HIRAM TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023**

TRUSTEES	Mrs S J T Brook Mr I K Clements Mr A C H Gordon OBE
PRINCIPAL ADDRESS	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
REGISTERED CHARITY NUMBER	1044084
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £25,873 (2022 - £31,000) and expenditure was £28,736 (2022 - £23,273). The net movement on funds was a deficit of £2,863 (2022 - surplus of £7,727). The charity's reserves at 31 August 2023 were £402,185, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to gift the Field Centre to a new charitable company named The Ruskin Mill Centre for Research whose objects are compatible with the objects of the Hiram Trust. Following the transfer of the Field Centre it is the intention of the trustees that the Hiram Trust will be wound up.

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 15 April 2024 and signed on its behalf by:

A handwritten signature in black ink that reads "A C H Gordon". The signature is written in a cursive, slightly slanted style.

Mr A C H Gordon OBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HIRAM TRUST

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 2023.

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.



Philip Burton BSc FCA

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

15 April 2024

THE HIRAM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		133	4,000
Charitable activities			
Other incoming resources		25,740	27,000
Total		25,873	31,000
 EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		25,876	20,513
Other	2	2,860	2,760
Total		28,736	23,273
 NET INCOME/(EXPENDITURE)		 (2,863)	 7,727
 RECONCILIATION OF FUNDS			
Total funds brought forward		405,048	397,321
 TOTAL FUNDS CARRIED FORWARD		 402,185	 405,048

The notes form part of these financial statements

THE HIRAM TRUST

**BALANCE SHEET
31 AUGUST 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	4	366,824	369,565
CURRENT ASSETS			
Debtors	5	12,547	14,738
Cash at bank		25,894	21,945
		38,441	36,683
CREDITORS			
Amounts falling due within one year	6	(3,080)	(1,200)
		35,361	35,483
NET CURRENT ASSETS			
		402,185	405,048
TOTAL ASSETS LESS CURRENT LIABILITIES			
		402,185	405,048
NET ASSETS			
		402,185	405,048
FUNDS			
Unrestricted funds	7	402,185	405,048
TOTAL FUNDS			
		402,185	405,048

The financial statements were approved by the Board of Trustees and authorised for issue on 15 April 2024 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. OTHER		31.8.23	31.8.22
		£	£
Support costs		2,860	2,760
		<u>2,860</u>	<u>2,760</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 September 2022	437,047	-	32,868	469,915
Additions	-	8,000	-	8,000
	<u>437,047</u>	<u>8,000</u>	<u>32,868</u>	<u>477,915</u>
At 31 August 2023	437,047	8,000	32,868	477,915
	<u>437,047</u>	<u>8,000</u>	<u>32,868</u>	<u>477,915</u>
DEPRECIATION				
At 1 September 2022	73,482	-	26,868	100,350
Charge for year	8,741	-	2,000	10,741
	<u>82,223</u>	<u>-</u>	<u>28,868</u>	<u>111,091</u>
At 31 August 2023	82,223	-	28,868	111,091
	<u>82,223</u>	<u>-</u>	<u>28,868</u>	<u>111,091</u>
NET BOOK VALUE				
At 31 August 2023	354,824	8,000	4,000	366,824
	<u>354,824</u>	<u>8,000</u>	<u>4,000</u>	<u>366,824</u>
At 31 August 2022	363,565	-	6,000	369,565
	<u>363,565</u>	<u>-</u>	<u>6,000</u>	<u>369,565</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	-	900
VAT	12,547	13,838
	<u>12,547</u>	<u>14,738</u>
	<u>12,547</u>	<u>14,738</u>

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	1,680	-
Accrued expenses	1,400	1,200
	<u>3,080</u>	<u>1,200</u>

7. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	405,048	(2,863)	402,185
	<u>405,048</u>	<u>(2,863)</u>	<u>402,185</u>
TOTAL FUNDS	<u>405,048</u>	<u>(2,863)</u>	<u>402,185</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,873	(28,736)	(2,863)
	<u>25,873</u>	<u>(28,736)</u>	<u>(2,863)</u>
TOTAL FUNDS	<u>25,873</u>	<u>(28,736)</u>	<u>(2,863)</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	397,321	7,727	405,048
	<u>397,321</u>	<u>7,727</u>	<u>405,048</u>
TOTAL FUNDS	<u>397,321</u>	<u>7,727</u>	<u>405,048</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,000	(23,273)	7,727
	<u>31,000</u>	<u>(23,273)</u>	<u>7,727</u>
TOTAL FUNDS	<u>31,000</u>	<u>(23,273)</u>	<u>7,727</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

THE HIRAM TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	133	4,000
Charitable activities		
Hire of premises	25,740	27,000
Total incoming resources	<u>25,873</u>	<u>31,000</u>
EXPENDITURE		
Charitable activities		
Insurance	7,785	7,237
Building and ground improvements	7,350	2,535
Freehold property	8,741	8,741
Fixtures and fittings	2,000	2,000
	<u>25,876</u>	<u>20,513</u>
Support costs		
Governance costs		
Auditors remuneration	1,200	1,200
Accountancy	1,600	1,500
Bank charges	60	60
	<u>2,860</u>	<u>2,760</u>
Total resources expended	<u>28,736</u>	<u>23,273</u>
Net (expenditure)/income	<u><u>(2,863)</u></u>	<u><u>7,727</u></u>

This page does not form part of the statutory financial statements

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

REGISTERED CHARITY NUMBER: 1044084

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
THE HIRAM TRUST**

**Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG**

THE HIRAM TRUST

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022**

TRUSTEES

Mrs S J T Brook
Mr I K Clements
Mr A C H Gordon OBE

PRINCIPAL ADDRESS

Ruskin Mill
Old Bristol Road
Nailsworth
Gloucestershire
GL6 0LA

**REGISTERED CHARITY
NUMBER**

1044084

INDEPENDENT EXAMINER

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £31,000 (2021 - £102,250) and expenditure was £23,273 (2021 - £70,952). The net movement on funds was a surplus of £7,727 (2021 - £31,298). The charity's reserves at 31 August 2022 were £405,048, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to transfer the Field Centre to a new charitable company named The Ruskin Mill Centre for Research. If, following the transfer of the Field Centre, the Hiram Trust continues, its main function would be to continue developing educational publications to assist and inspire teachers and practitioners to gain a greater understanding of how children and young adults can learn through the practice of gardening, crafts and other practical skills.

THE HIRAM TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 22 June 2023 and signed on its behalf by:

Mr A C H Gordon OBE - Trustee

A handwritten signature in black ink, appearing to be 'A C H Gordon', written in a cursive style.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HIRAM TRUST**

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 2022.

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.



Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

22 June 2023

THE HIRAM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,000	76,000
Charitable activities			
Other incoming resources		27,000	15,625
Grants payable		-	10,625
Total		31,000	102,250
 EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		20,513	68,392
Other	2	2,760	2,560
Total		23,273	70,952
 NET INCOME		 7,727	 31,298
 RECONCILIATION OF FUNDS			
Total funds brought forward		397,321	366,023
 TOTAL FUNDS CARRIED FORWARD		 405,048	 397,321


The notes form part of these financial statements

THE HIRAM TRUST

**BALANCE SHEET
31 AUGUST 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	4	369,565	380,306
CURRENT ASSETS			
Debtors	5	14,737	12,742
Cash at bank		21,945	5,273
		<hr/>	<hr/>
		36,682	18,015
CREDITORS			
Amounts falling due within one year	6	(1,199)	(1,000)
		<hr/>	<hr/>
NET CURRENT ASSETS		35,483	17,015
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		405,048	397,321
NET ASSETS		<hr/>	<hr/>
		405,048	397,321
FUNDS			
Unrestricted funds	7	405,048	397,321
TOTAL FUNDS		<hr/>	<hr/>
		405,048	397,321

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2023 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. OTHER

	31.8.22	31.8.21
	£	£
Support costs	<u>2,760</u>	<u>2,560</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>437,047</u>	<u>32,868</u>	<u>469,915</u>
DEPRECIATION			
At 1 September 2021	64,741	24,868	89,609
Charge for year	<u>8,741</u>	<u>2,000</u>	<u>10,741</u>
At 31 August 2022	<u>73,482</u>	<u>26,868</u>	<u>100,350</u>
NET BOOK VALUE			
At 31 August 2022	<u>363,565</u>	<u>6,000</u>	<u>369,565</u>
At 31 August 2021	<u>372,306</u>	<u>8,000</u>	<u>380,306</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	900	-
VAT	<u>13,837</u>	<u>12,742</u>
	<u>14,737</u>	<u>12,742</u>

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	(1)	-
Accrued expenses	1,200	1,000
	<u>1,199</u>	<u>1,000</u>

7. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	397,321	7,727	405,048
	<u>397,321</u>	<u>7,727</u>	<u>405,048</u>
TOTAL FUNDS	<u>397,321</u>	<u>7,727</u>	<u>405,048</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,000	(23,273)	7,727
	<u>31,000</u>	<u>(23,273)</u>	<u>7,727</u>
TOTAL FUNDS	<u>31,000</u>	<u>(23,273)</u>	<u>7,727</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
Unrestricted funds			
General fund	366,023	31,298	397,321
	<u>366,023</u>	<u>31,298</u>	<u>397,321</u>
TOTAL FUNDS	<u>366,023</u>	<u>31,298</u>	<u>397,321</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	102,250	(70,952)	31,298
	<u>102,250</u>	<u>(70,952)</u>	<u>31,298</u>
TOTAL FUNDS	<u>102,250</u>	<u>(70,952)</u>	<u>31,298</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	366,023	39,025	405,048
TOTAL FUNDS	<u>366,023</u>	<u>39,025</u>	<u>405,048</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 £	Movement in funds £
Unrestricted funds			
General fund	133,250	(94,225)	39,025
TOTAL FUNDS	<u>133,250</u>	<u>(94,225)</u>	<u>39,025</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

THE HIRAM TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,000	76,000
Charitable activities		
Hire of premises	27,000	26,250
Total incoming resources	<u>31,000</u>	<u>102,250</u>
EXPENDITURE		
Charitable activities		
Insurance	7,237	6,248
Building and ground improvements	2,535	51,403
Freehold property	8,741	8,741
Fixtures and fittings	2,000	2,000
	<u>20,513</u>	<u>68,392</u>
Support costs		
Governance costs		
Auditors remuneration	1,200	1,100
Accountancy	1,500	1,200
Bank charges	60	60
Computer and software costs	-	200
	<u>2,760</u>	<u>2,560</u>
Total resources expended	<u>23,273</u>	<u>70,952</u>
Net income	<u><u>7,727</u></u>	<u><u>31,298</u></u>

This page does not form part of the statutory financial statements

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

REGISTERED CHARITY NUMBER: 1044084

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE HIRAM TRUST**

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

THE HIRAM TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021**

TRUSTEES

Mrs S J T Brook
Mr I K Clements
Mr A C H Gordon

PRINCIPAL ADDRESS

Ruskin Mill
Old Bristol Road
Nailsworth
Gloucestershire
GL6 0LA

REGISTERED CHARITY NUMBER

1044084

INDEPENDENT EXAMINER

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

THE HIRAM TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £102,250 (2020 - £41,291) and expenditure was £70,952 (2020 - £66,637). The net movement on funds was a surplus of £31,298 (2020 - deficit of £25,346). The charity's reserves at 31 August 2021 were £397,321, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to transfer the Field Centre to a new charitable company named The Field Centre Ltd. If, following the transfer of the Field Centre, the Hiram Trust continues, its main function would be to continue developing educational publications to assist and inspire teachers and practitioners to gain a greater understanding of how children and young adults can learn through the practice of gardening, crafts and other practical skills.

THE HIRAM TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

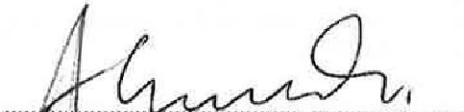
Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 27/05/22 and signed on its behalf by:


.....
Mr A.C.H. Gordon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HIRAM TRUST**

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 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.



Philip Burton BSc FCA
Bronsons
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 27/05/22

THE HIRAM TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		76,000	15,000
Charitable activities			
Other incoming resources		15,625	26,291
Grants payable		10,625	-
Total		102,250	41,291
EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		70,952	64,357
Other	2	-	2,280
Total		70,952	66,637
NET INCOME/(EXPENDITURE)		31,298	(25,346)
RECONCILIATION OF FUNDS			
Total funds brought forward		366,023	391,369
TOTAL FUNDS CARRIED FORWARD		397,321	366,023

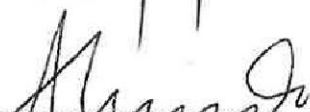
The notes form part of these financial statements

THE HIRAM TRUST

**BALANCE SHEET
31 AUGUST 2021**

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	4	380,306	344,000
CURRENT ASSETS			
Debtors	5	12,742	12,268
Cash at bank		5,273	54,113
		<u>18,015</u>	<u>66,381</u>
CREDITORS			
Amounts falling due within one year	6	(1,000)	(44,358)
NET CURRENT ASSETS		<u>17,015</u>	<u>22,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		397,321	366,023
NET ASSETS		<u>397,321</u>	<u>366,023</u>
FUNDS	7		
Unrestricted funds		<u>397,321</u>	<u>366,023</u>
TOTAL FUNDS		<u>397,321</u>	<u>366,023</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/05/22 and were signed on its behalf by:



 Mr A. C. H. Gordon - Trustee

The notes form part of these financial statements

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2.	OTHER	31.8.21	31.8.20
		£	£
	Support costs	-	2,280
		<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2020	400,000	22,868	422,868
Additions	37,047	10,000	47,047
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2021	437,047	32,868	469,915
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 September 2020	56,000	22,868	78,868
Charge for year	8,741	2,000	10,741
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2021	64,741	24,868	89,609
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 August 2021	372,306	8,000	380,306
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2020	344,000	-	344,000
	<u> </u>	<u> </u>	<u> </u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
VAT	12,742	12,268
	<u> </u>	<u> </u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	-	43,558
Accrued expenses	1,000	800
	<u>1,000</u>	<u>44,358</u>

7. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	366,023	31,298	397,321
	<u>366,023</u>	<u>31,298</u>	<u>397,321</u>
TOTAL FUNDS	<u>366,023</u>	<u>31,298</u>	<u>397,321</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	102,250	(70,952)	31,298
	<u>102,250</u>	<u>(70,952)</u>	<u>31,298</u>
TOTAL FUNDS	<u>102,250</u>	<u>(70,952)</u>	<u>31,298</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	391,369	(25,346)	366,023
	<u>391,369</u>	<u>(25,346)</u>	<u>366,023</u>
TOTAL FUNDS	<u>391,369</u>	<u>(25,346)</u>	<u>366,023</u>

THE HIRAM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,291	(66,637)	(25,346)
TOTAL FUNDS	<u>41,291</u>	<u>(66,637)</u>	<u>(25,346)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	391,369	5,952	397,321
TOTAL FUNDS	<u>391,369</u>	<u>5,952</u>	<u>397,321</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 £	Movement in funds £
Unrestricted funds			
General fund	143,541	(137,589)	5,952
TOTAL FUNDS	<u>143,541</u>	<u>(137,589)</u>	<u>5,952</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

THE HIRAM TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	76,000	15,000
Charitable activities		
Hire of premises	26,250	26,291
Total incoming resources	102,250	41,291
EXPENDITURE		
Charitable activities		
Insurance	6,248	5,603
Advertising	-	7,970
Building and ground improvements	51,403	42,784
Freehold property	8,741	8,000
Fixtures and fittings	2,000	-
	68,392	64,357
Support costs		
Governance costs		
Auditors remuneration	1,100	800
Accountancy	1,200	1,200
Bank charges	60	30
Computer and software costs	200	250
	2,560	2,280
Total resources expended	70,952	66,637
Net income/(expenditure)	31,298	(25,346)

This page does not form part of the statutory financial statements

THE HIRAM TRUST

England & Wales - Charity number 1044084

Accounts

REGISTERED CHARITY NUMBER: 1044084

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
THE HIRAM TRUST

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

THE HIRAM TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

THE HIRAM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2020**

TRUSTEES	Mrs S J T Brook Mr I K Clements Mr A C H Gordon
PRINCIPAL ADDRESS	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
REGISTERED CHARITY NUMBER	1044084
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants 6 Langdale Court Witney Oxfordshire OX28 6FG

THE HIRAM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charitable objective of the Hiram Trust is to advance the education of the public by providing or assisting in the provision of experiential and practical skills orientated education in association with schools, and independent educational initiatives which accord with the educational principles of Rudolf Steiner.

In furtherance of the above the Trust has the following powers:

1. To facilitate the development of "Experiential Learning" in Rudolf Steiner / Waldorf Upper Schools, and independent educational initiatives which accord with the principles of the Hiram Trust;
2. To offer students a curriculum of the primary and living crafts arising out of the study and practice of environmental and landscape husbandry;
3. To encourage a three-dimensional, experiential educative process through the science and art of nature and development of a Goethean scientific approach;
4. To promote research in order to develop the work of the Hiram Trust, and to explore therapeutic value of a craft curriculum for the incarnating adolescent;
5. To sponsor, support or aid in the promotion of experiential learning either within existing schools or in new educational establishments and to provide funds for such purposes upon such conditions as the trustees may think fit;
6. To print, publish and circulate books, periodicals or pamphlets and generally to disseminate information in relation to the principles of the Hiram Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activity for the year was the operation of the Field Centre, based near Nailsworth, which has been used for a wide variety of educational and research purposes in furtherance of the charity's objectives. In addition, the Trust supported the preparation of two publications which are designed to help teachers and practitioners use the practice of crafts and gardening in an educational context.

FINANCIAL REVIEW

Financial performance and reserves policy

Income for the year was £41,291 (2019 - £26,730) and expenditure was £66,637 (2019 - £26,359). The net movement on funds was a deficit of £25,346 (2019 - surplus £371). The charity's reserves at 31 August 2020 were £366,023, all of which were unrestricted.

There is no reserves policy in place as the Trust is expected to have a limited lifespan. However, if the trustees decide that the Hiram Trust should continue, they will agree and implement a reserves policy for the future.

FUTURE PLANS

It is the intention of the trustees to transfer the Field Centre to a new charitable company named The Field Centre Ltd. If, following the transfer of the Field Centre, the Hiram Trust continues, its main function would be to continue developing educational publications to assist and inspire teachers and practitioners to gain a greater understanding of how children and young adults can learn through the practice of gardening, crafts and other practical skills.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is constituted under a trust deed dated 31 December 1994 and is a registered charity, registered on 13 February 1995.

THE HIRAM TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

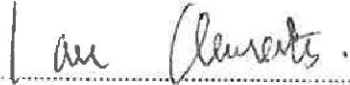
Organisational structure

The Trust is run by a board of three trustees who make all the decisions. The trustees convene at least two formal board meetings a year.

If the number of trustees falls below three, additional trustees are to be appointed by resolution.

The Trust office is situated at Ruskin Mill, Old Bristol Road, Nailsworth, Gloucestershire, GL6 0LA.

Approved by order of the board of trustees on 20 MAY 2021 and signed on its behalf by:



Mr I K Clements - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HIRAM TRUST**

Independent examiner's report to the trustees of The Hiram Trust

I report to the charity trustees on my examination of the accounts of The Hiram Trust (the Trust) for the year ended 31 August 2020.

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.



Philip Burton BSc FCA
Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 20 May 21

THE HIRAM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15,000	-
Charitable activities			
Other incoming resources		26,291	26,730
Total		41,291	26,730
EXPENDITURE ON			
Charitable activities			
Other charitable expenditure		64,357	22,479
Other	2	2,280	3,880
Total		66,637	26,359
NET INCOME/(EXPENDITURE)		(25,346)	371
RECONCILIATION OF FUNDS			
Total funds brought forward		391,369	390,998
TOTAL FUNDS CARRIED FORWARD		366,023	391,369

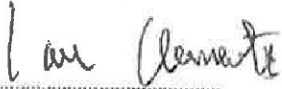
The notes form part of these financial statements

THE HIRAM TRUST

BALANCE SHEET
31 AUGUST 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
FIXED ASSETS			
Tangible assets	4	344,000	362,000
CURRENT ASSETS			
Debtors	5	12,268	603
Cash at bank		54,113	61,072
		<u>66,381</u>	<u>61,675</u>
CREDITORS			
Amounts falling due within one year	6	(44,358)	(22,306)
NET CURRENT ASSETS		<u>22,023</u>	<u>39,369</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		366,023	391,369
NET ASSETS		<u>366,023</u>	<u>391,369</u>
FUNDS	7		
Unrestricted funds		366,023	391,369
TOTAL FUNDS		<u>366,023</u>	<u>391,369</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 21 and were signed on its behalf by:



Mr I K Clements - Trustee

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

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
Fixtures and fittings	- Straight line over 5 years

Items of equipment are capitalised where the purchase price exceeds £500. Assets are depreciated from the date on which they are brought into use.

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.

2. OTHER

	31.8.20	31.8.19
	£	£
Support costs	2,280	3,880
	<u> </u>	<u> </u>

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2019 and 31 August 2020	400,000	22,868	422,868
DEPRECIATION			
At 1 September 2019	48,000	22,868	70,868
Charge for year	8,000	-	8,000
At 31 August 2020	56,000	22,868	78,868
NET BOOK VALUE			
At 31 August 2020	344,000	-	344,000
At 31 August 2019	352,000	-	352,000

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Trade debtors	-	225
VAT	12,268	378
	12,268	603

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Trade creditors	43,558	21,506
Accrued expenses	800	800
	44,358	22,306

7. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	391,369	(25,346)	366,023
TOTAL FUNDS	391,369	(25,346)	366,023

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,291	(66,637)	(25,346)
TOTAL FUNDS	41,291	(66,637)	(25,346)

THE HIRAM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	390,998	371	391,369
TOTAL FUNDS	<u>390,998</u>	<u>371</u>	<u>391,369</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,730	(26,359)	371
TOTAL FUNDS	<u>26,730</u>	<u>(26,359)</u>	<u>371</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	390,998	(24,975)	366,023
TOTAL FUNDS	<u>390,998</u>	<u>(24,975)</u>	<u>366,023</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 £	Movement in funds £
Unrestricted funds			
General fund	68,021	(92,996)	(24,975)
TOTAL FUNDS	<u>68,021</u>	<u>(92,996)</u>	<u>(24,975)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

THE HIRAM TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,000	-
Charitable activities		
Hire of premises	26,291	26,730
Total incoming resources	<u>41,291</u>	<u>26,730</u>
EXPENDITURE		
Charitable activities		
Insurance	5,603	5,457
Advertising	7,970	7,000
Building and ground improvements	42,784	2,022
Freehold property	8,000	8,000
	<u>64,357</u>	<u>22,479</u>
Support costs		
Governance costs		
Auditors remuneration	800	800
Legal and professional fees	-	1,800
Accountancy	1,200	1,200
Bank charges	30	80
Computer and software costs	250	-
	<u>2,280</u>	<u>3,880</u>
Total resources expended	<u>66,637</u>	<u>26,359</u>
Net (expenditure)/Income	<u>(25,346)</u>	<u>371</u>

This page does not form part of the statutory financial statements