



Trustees' Annual Report for the period

| | | Period start date | | | Period end date | | |
|------|--|-------------------|----|------|-----------------|----|---------|
| From | | 01 | 04 | 2024 | To | 31 | 03 2025 |

Section A Reference and administration details

Charity name Wickham Water Meadows Millenium Green Trust

Other names charity is known by

Registered charity number (if any) 1069235

Charity's principal address c/o Knowle Village Hall, Knowle Avenue

Knowle

Fareham

Postcode PO17 5GR

Names of the charity trustees who manage the charity

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|-------------------------------------|---|-----------------------------------|---|
| 1 Wickham and Knowle Parish Council | c/o Knowle Village Hall, Knowle Avenue, Knowle, Fareham, PO17 5GR | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|-----------------------------------|-----------------------------------|
| Wickham and Knowle Parish Council | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |

Name of chief executive or names of senior staff members (Optional information)

Sophie Thorogood, Parish Clerk and RFO to Wickham and Knowle Parish Council. As the Parish Council's Proper Officer, the Clerk is the point of contact for the Charity.

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---------------------------------|
| Type of governing document (eg. trust deed, constitution) | Trust Deed |
| How the charity is constituted (eg. trust, association, company) | Trust |
| Trustee selection methods (eg. appointed by, elected by) | Through the original Trust Deed |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Sole Trustee to the Charity is Wickham and Knowle Parish Council. The Parish Council has a Water Meadows Committee with adopted terms of reference that make decisions on the day to day running of the Water Meadows and approve the accounts.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To hold the trust fund and its income upon trust to apply them to the provision and maintenance of a open space known as the Wickham Water Meadows Millenium Green for the benefit of the inhabitants, and to be used forever as an area for informal recreation play or other leisure-time occupations, a meeting area or place for community events and for any lawful purpose consistent with these trusts and for the general benefit of the community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Wickham and Knowle Parish Council, as the Sole Trustee to the Charity, has ensured that grounds maintenance has been carried out regularly, a tree survey was undertaken with the associated tree work planned in for the 2025/26 financial year.

The water meadows are open all year around for residents to walk through and enjoy the open space.

The scouts held their annual duck race at the meadows which is a lovely community event.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteers regularly litter pick the Water Meadows picnic area to help keep the open space in good condition for everyone to enjoy.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

A tree survey was undertaken in December 2024; the previous survey was carried out in 2020. Three contractors were invited to tender for the associated tree work and a contractor was appointed to carry out the works in early April 2025.

The Charity were awarded a grant from Portsmouth Water for a fencing project on the side stream to protect the water voles. The fencing was installed in January 2025 and a grant summary was returned to Portsmouth Water upon completion of the work. The grant money had been paid to Wickham and Knowle Parish Council. The Charity approved a contribution towards the project as the grant award did not cover the full cost (£5,000 grant versus project costs £6,180). The project was publicised in the Wickham Parish Magazine so residents could be informed for the reasons why the water voles needed the protection for their habitat.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Charity does not have an official reserve policy however all money is reinvested into maintenance of the open space for benefit of the residents.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The normal principal source of funds is rental income from the Old Forge building.

Section F


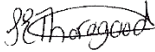
Other optional information

Through a forensic accounting exercise carried out in the Parish Council's financial accounts during the 2023/24 financial year, it was discovered a balance of grants for a resilience project at the Water Meadows was held in the Council's earmarked accounts. This is contrary to the accounting principles of Local Government. The balance of this grant was transferred to the Charity's bank account on 28th March 2025 and was earmarked for further resilience work to the Water Meadows.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|---|---|
| Signature(s) |  |  |
| Full name(s) | Councillor Craig Manuel | Mrs Sophie Thorogood |
| Position (eg Secretary, Chair, etc) | Chair of Wickham and Knowle Parish Council's Wickham Water Meadows Committee | Advisor / Parish Clerk and RFO to Wickham and Knowle Parsh Council |
| Date | 20/01/2026 | 20/01/2026 |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Wickham Water Meadows Millenium Green Trust

1069235

Receipts and payments accounts

CC16a

For the period
from

01/04/2024

To

31/03/2025

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|---|--|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Rent | 8,290 | - | - | 8,290 | 4,974 |
| Tfr of Grants from WKPC | | 29,250 | - | 29,250 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total (Gross income for AR) | 8,290 | 29,250 | - | 37,540 | 4,974 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 8,290 | 29,250 | - | 37,540 | 4,974 |
| A3 Payments | | | | | |
| Grounds Maintenance Costs | 8,835 | - | - | 8,835 | 1,375 |
| Insurance | 695 | - | - | 695 | 656 |
| Maintenance | 1,709 | - | - | 1,709 | - |
| Tree work | 2,275 | - | - | 2,275 | - |
| Bank charges | 9 | - | - | 9 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | 13,522 | - | - | 13,522 | 2,031 |
| A4 Asset and investment purchases. (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 13,522 | - | - | 13,522 | 2,031 |
| Net of receipts/(payments) | - 5,232 | 29,250 | - | 24,018 | 2,943 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 9,238 | - | - | 9,238 | 6,296 |
| Cash funds this year end | 4,006 | 29,250 | - | 33,257 | 9,238 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|--|---------------------------------|-------------------------------|------------------------------|
| B1 Cash funds | Lloyds current account | 4,006 | 29,250 | - |
| | | - | - | - |
| | | - | - | - |
| | Total cash funds | 4,006 | 29,250 | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |
| B2 Other monetary assets | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| B3 Investment assets | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B4 Assets retained for the charity's own use | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B5 Liabilities | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval | |
| | | | | |
| | | | | |

Independent Examination Notes
Wickham Water Meadows Millenium Green Trust
Year Ending 31st March 2025

Direction 1: Check whether the charity is eligible to have an independent examination

The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.

The charity is registered at the charities commission under the number 1069235, its objectives are to provide and maintain an open space known as Wickham Water Meadows, for the benefit of local residents.

Its governing document is a declaration of trust dated 19 March 1998

It is managed by 1 trustee, Wickham Parish Council.

Key Stats

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 |
|--------------|---------|--------|--------|--------|--------|--------|
| Gross assets | £33,257 | £9,238 | | | | |
| Net Assets | £33,257 | £9,238 | | | | |
| Income | £37,540 | £4,970 | £7,130 | £5,070 | £5,670 | £4,970 |
| Expenditure | £13,522 | £2,030 | £7,370 | £6,930 | £7,980 | £8,290 |

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body – **Receipts & Payments basis because income is less than £250k and not a charitable company.** Trustees have not requested an audit. Mulberry & Co are registered statutory auditors and members of the ACCA.

Conclusion:

Independent examination eligible – as income below £1m and assets below £3.26m.

Receipts and Payments may be used with independent examination

Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no professional or personal relationships with the trustees. We do not carry out any other professional assignments for this client.

Conclusion:

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

Direction 3: Record your independent examination.

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Nominal data
- All information required for examination was available within the accounting records. No need to seek additional information.

Working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

There were no errors that required adjustment within the accounts.

The accounts did not contain large numbers of adjusting entries

Conclusion:

Our workings and conclusion contained in this report are supported by working papers held on file.

Direction 4: Plan the independent examination.

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems
- the charity's structure, its funds and how fund balances changed in the year
- the charity's activities in the year and spending and the financial risks the charity faces

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

The charity exists to maintain the Water Meadows for public use, which included sport, recreation, wellbeing and heritage. The main activities are concerned with maintenance of the land including erosion control and gardening. The charity is the owner of the 5.7 acre Water Meadows land since 1998 and includes a historical building that is rented to local business.

The charity is financially controlled by Wickham Parish Council.

In 2023/2024 an error was discovered relating to monies belonging to the charity, held by WPC. This has now been investigated and transferred to the charity.

There are no staff.

There are usually circa 25 transactions in total covering both income and expenditure – all transactions are recorded on Scribe bookkeeping package.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

Conclusion:

My opinion is that inherent risk of error or misstatement is low.

Direction 5: Check that accounting records are kept to the required standard.

The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.

Accounting records are kept on excel. No change year on year.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, performed at least annually.

The charity has circa 25 transactions per annum. There are no staff or overheads. The majority of income is from hire out, with an exceptional item being a transfer of grant money from Wickham Parish Council.

There is no evidence to suggest the files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lend itself to a simple transparent style of reporting. We would not recommend any change.

Conclusion:

My opinion is that the charity is keeping the correct records for a charity of this size.

Direction 6: Check that the accounts are consistent with the accounting records.

The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.

- Income resources – £37,540 (2024: £4,974) – rent income £8,290 (2024: £4,974)
- The nature and scope of income has not changed year on year.
- The charity received grant money of £29,250 from WPC that was provided in 2022 but not transferred due to administrative error.

- The accounts match the underlying records exactly.
- Resources Expanded – £13,522 (2024: £2,031) This comprises grounds maintenance and insurance.
- The accounts match the underlying records exactly.
- Bank & Investment Balances £33,257 (2024: £9,238) – I have verified the year end bank reconciliation.
- Balances on the accounts are reconcilable to the underlying records.

Conclusion: Balances on the accounts are reconcilable to the underlying records

Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

Not applicable – receipts and payments basis accounts

Direction 8

Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The examiner must:

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

The separate funds have been correctly disclosed between restricted and unrestricted and agree to underlying workings. The accounts are prepared on the going concern basis.

Other items tested above in direction 6

Conclusion: Receipts and payments accounts agree and are correctly stated.

Direction: 9

The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material

uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The trustees consider the charity as a going concern.

There are no material uncertainties that cast doubt on the continued functioning of the charity.

Direction 10 Check the form and content of the accounts.

The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or
- where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and
- if the charity is a company, check that the accounts also comply with the applicable company law requirements.

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

As shown under direction 6 there has been no change in the nature or scope of the charities activities.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

Direction 12 Compare the trustees' annual report with the accounts.

The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit
- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

The trustees report is in agreement with the accounts and contains the relevant information

Direction 13 Write and sign the independent examination report.

The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

Independent Examiner's Report to the trustees of Wickham Water Meadows Millenium Green Trust

I report to the trustees on my examination of the accounts of the Etchingam Trust for Sports and Recreation (the Trust) for the year ended 31st March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 - c. have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



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