

WHITTINGTON CASTLE PRESERVATION TRUST

England & Wales · Charity number 1075248

Details

Status	Registered
Legal form	Charitable company
Company number	03688770
Registered	1999-04-26
Register	View on the Charity Commission register

Contact

Address	Whittington Castle Preservation Tru Trust Whittington Castle Castle Street Whittington OSWESTRY
Phone	01691662500
Email	info@whittingtoncastle.co.uk
Website	www.whittingtoncastle.co.uk

Activities

Objects: TO PRESERVE FOR THE BENEFIT OF THE PEOPLE OF THE PARISH OF WHITTINGTON, SHROPSHIRE AND OF THE NATION ("THE BENEFICIARIES"), THE HISTORIC, ARCHITECTURAL AND CONSTRUCTION HERITAGE THAT MAY EXIST IN AND AROUND THE PARISH OF WHITTINGTON, SHROPSHIRE ("THE AREA OF BENEFIT") IN BUILDINGS (INCLUDING ANY BUILDING AS DEFINED IN SECTION 336 OF THE TOWN AND COUNTRY PLANNING ACT 1990) OF PARTICULAR BEAUTY OR HISTORICAL, ARCHITECTURAL OR CONSTRUCTIONAL INTEREST, THE RESTORATION, RENOVATION AND CONSERVATION OF GARDENS, PARKLAND, PLANNED LANDSCAPES AND ESTATES DIRECTLY RELATED TO SUCH BUILDINGS, INCLUDING BUT WITHOUT LIMITING THE GENERALITY OF THE FOREGOING ACQUIRING, RENOVATING, AND RESTORING AND UTILISING FOR THE BENEFIT OF THE BENEFICIARIES THE STRUCTURE, CURTILAGES, SITE AND ENVIRONS OF WHITTINGTON CASTLE, WHITTINGTON, SHROPSHIRE AND TO EDUCATE THE GENERAL PUBLIC IN THE GEOGRAPHY, HISTORY, NATURAL HISTORY, ARCHITECTURE AND ECONOMIC AND SOCIAL HISTORY OF THE AREA OF BENEFIT ("THE OBJECTS")

Activities: Preservation of ancient building and grounds-interpretation to public at large. Charity events connected with the site.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE PARISH OF WHITTINGTON, SHROPSHIRE
- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£222,530	£280,296	-	-
2023-12-31	£234,203	£263,723	-	-
2022-12-31	£225,442	£173,916	-	-
2021-12-31	£259,117	£228,141	-	-
2020-12-31	£156,744	£53,880	-	-

Trustees

Name	Role	Appointed
Edward Hamilton-Hill		2023-07-06
MRS A HAMILTON-HILL		
Richard Morris		2025-07-22
Stewart Tan		2024-11-28
THE LADY NEWBOROUGH		

WHITTINGTON CASTLE PRESERVATION TRUST

England & Wales - Charity number 1075248

Accounts

WHITTINGTON CASTLE PRESERVATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Company No. 03688770 (England and Wales)
Registered Charity No. 1075248

WHITTINGTON CASTLE PRESERVATION TRUST

COMPANY INFORMATION

Directors and Trustees	Mr Edward Hamilton-Hill	(Chairman)
	Mrs Andrea Hamilton-Hill	
	Lady Susan Newborough	
	Mr Richard Morris	(Appointed 22 July 2025)
	Mr Stewart Tan	(Appointed 28 November 2024)
Secretary	Mrs Sarah Thursfield	
Company Number	03688770 (England and Wales)	
Charity Number	1075248	
Registered Office	Whittington Castle Castle Street Whittington Oswestry Shropshire SY11 4DF	
Independent Examiner	Mr R J Humphreys FCA James, Holyoak & Parker Limited 1 Knight's Court Archers Way Battlefield Enterprise Park Shrewsbury Shropshire SY1 3GA	

WHITTINGTON CASTLE PRESERVATION TRUST

CONTENTS

	Page
Trustees' Report	4 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 14

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also directors of the charity, present their report with the financial statements of the charity for the Year Ended 31 December 2024. The trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Whittington Castle Preservation Trust is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The registered company number is 03688770 (England & Wales), and the registered charity number is 1075248.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Jonjo Evans	(Chairman - Resigned 28 November 2024)
Mr Edward Hamilton-Hill	(Chairman)
Mr Lee Crow	(Appointed 2 July 2024, Resigned 28 November 2024)
Mr Mark Derham	(Resigned 08 October 2024)
Mrs Joy Duddell	(Resigned 12 January 2025)
Mr John Flaherty	(Resigned 12 December 2024)
Miss Elizabeth Franks	(Resigned 29 January 2025)
Mrs Andrea Hamilton-Hill	
Lady Susan Newborough	
Mr Peter Robinson	(Resigned 28 November 2024)
Mr David Thomasson	(Resigned 28 November 2024)
Mrs Sarah Thursfield	(Resigned 02 February 2025)
Mr Laurence Wilson	(Appointed 19 October 2023, Resigned 12 March 2024)
Mr Richard Morris	(Appointed 22 July 2025)
Mr Stewart Tan	(Appointed 28 November 2024)
Mr James Bagley	(Appointed 28 November 2024, Resigned 17 March 2025)

Governing document and charity objective

The charity is bound by its governing document, a deed of trust. The purpose of the charity is to preserve and promote the use of Whittington Castle to the wider community.

Statement of trustees' responsibilities

The trustees (who are also directors of Whittington Castle Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WHITTINGTON CASTLE PRESERVATION TRUST

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of trustees on 29 September 2025, and signed on its behalf by:



Mr Stewart Tan
Trustee and Director

WHITTINGTON CASTLE PRESERVATION TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF
WHITTINGTON CASTLE PRESERVATION TRUST**

I report to the charity trustees on my examination of the accounts of the company for the Year Ended 31 December 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') as amended by the Charities Act 2022. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Robert Humphreys BEng FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 29 September 2025

WHITTINGTON CASTLE PRESERVATION TRUST

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

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Income from:					
Donations, legacies and grants	2	500	6,003	6,503	14,426
Charitable activities	3	-	216,019	216,019	219,756
Investment income	4	-	8	8	21
Total incoming resources		500	222,030	222,530	234,203
Expenditure on:					
Raising funds	5	-	66,395	66,395	68,889
Charitable activities	6	6,072	193,501	199,573	187,859
Other expenditure	7	-	14,328	14,328	6,975
Transfers between funds		(5,572)	5,572	-	-
Net income/(expenditure) and net movement in funds		-	(57,766)	(57,766)	(29,520)
Reconciliation of funds:					
Total funds brought forward	16	-	74,973	74,973	104,493
Total funds carried forward	16	-	17,207	17,207	74,973

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

WHITTINGTON CASTLE PRESERVATION TRUST

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	89,218	98,785
Current assets			
Debtors	12	-	3,040
Stocks		-	4,300
Cash at bank and in hand		1,569	515
		<u>1,569</u>	<u>7,855</u>
Creditors: amounts falling due within one year	13	<u>(63,580)</u>	<u>(31,667)</u>
Net current assets		(62,011)	(23,812)
Creditors: amounts falling due after more than one year	14	(10,000)	-
		<u> </u>	<u> </u>
Net assets		<u><u>17,207</u></u>	<u><u>74,973</u></u>
Charity funds			
Unrestricted funds	16	17,207	74,973
Restricted funds	16	-	-
		<u> </u>	<u> </u>
		<u><u>17,207</u></u>	<u><u>74,973</u></u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small company regime within Part 15 of the Companies Act 2006.

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 29 September 2025 and signed on its behalf by:



.....
Mr Edward Hamilton-Hill
Chairman and Trustee



.....
Mr Stewart Tan
Director and Trustee

The notes on pages 9 to 14 form part of these financial statements.
Company Registration Number: 03688770 (England & Wales)

WHITTINGTON CASTLE PRESERVATION TRUST

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

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Whittington Castle Preservation Trust is a private company limited by guarantee, and a registered charity in England and Wales. The company number is 3688770 (England & Wales), and the registered charity number is 1075248. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity. The address of the registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The nature of the charity's operations and principal activities are to preserve and promote the use of Whittington Castle to the wider community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 (as amended by the Charities Act 2022), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of services provided by volunteers has not been included.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is included as it becomes receivable.

WHITTINGTON CASTLE PRESERVATION TRUST

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

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Rentals applicable to operating leases, where substantially all of the benefits and risks remain with the lessor, are charged to income and expenditure as incurred.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	straight line over 99 years
Plant and machinery	straight line over 5 years
Fixtures and fittings	straight line over 5 years

1.7 Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.8 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.9 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Donations, legacies and grants

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Donations	-	3,320	3,320	5,123
Grant income	500	2,530	3,030	528
Gift Aid	-	-	-	8,762
Membership	-	153	153	13
Miscellaneous	-	-	-	-
	<u>500</u>	<u>6,003</u>	<u>6,503</u>	<u>14,426</u>

3. Income from charitable activities

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Shop income	-	18,398	18,398	19,365
Car park	-	6,311	6,311	1,094
Functions	-	10,893	10,893	8,882
Tea room	-	180,417	180,417	190,415
	<u>-</u>	<u>216,019</u>	<u>216,019</u>	<u>219,756</u>

4. Investment income

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Deposit account interest	-	8	8	21
	<u>-</u>	<u>8</u>	<u>8</u>	<u>21</u>

5. Analysis of expenditure on fundraising activities

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Costs directly allocated to activities				
Fundraising trading	-	66,395	66,395	68,889
	<u>-</u>	<u>66,395</u>	<u>66,395</u>	<u>68,889</u>

6. Analysis of expenditure on charitable activities

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Costs directly allocated to activities				
Wages and social security	-	136,301	136,301	125,635
Rates and water	-	2,930	2,930	755
Insurance	-	16,977	16,977	13,234
Light and heat	-	20,192	20,192	21,928
Telephone	-	1,582	1,582	1,439
Advertising	-	2,252	2,252	1,921
Depreciation	5,572	3,993	9,565	9,125
Miscellaneous	-	1,504	1,504	5,245
Premises costs	500	7,770	8,270	8,577
	<u>6,072</u>	<u>193,501</u>	<u>199,573</u>	<u>187,859</u>

WHITTINGTON CASTLE PRESERVATION TRUST

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

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Support costs				
Equipment leasing and other maintenance	-	4,210	4,210	2,864
Accountancy	-	2,260	2,260	1,350
Bank charges	-	703	703	606
Late interest and penalties	-	7,155	7,155	2,155
	-	14,328	14,328	6,975

8. Net deficit for the year

	2024 £	2023 £
Net deficit is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	9,565	9,125
Independent examiner's fee	2,260	1,350
Amounts paid to Independent examiner in respect of other services	-	-

9. Trustees' remuneration and expenses

No trustee of the company, nor any person connected with them, has received or is due to receive any remuneration for the period, directly or indirectly from the Charity's funds.

No expenses have been reimbursed to any of the trustees in their role as trustees.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
General manager	1	1	1	1
Tea room supervisor	1	1	1	1
Catering assistants	7	3	7	3
Chef	2	1	1	1
	11	6	10	6

The total staff costs and employees benefits was as follows:

	2024 £	2023 £
Wages and salaries	133,834	124,280
Expenses	-	-
Social security costs *	2,467	1,355
	136,301	125,635

* expense incurred as total employers national insurance is more than the Employment Allowance rebate

No employee received total remuneration and employee benefits of more than £60,000.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Tangible fixed assets

	Land & buildings £	Fixtures and fittings £	Plant & machinery £	Total £
Cost or valuation:				
At 31 December 2022	89,055	36,929	58,153	184,137
Additions	-	-	-	-
At 31 December 2023	89,055	36,929	58,153	184,137
Depreciation:				
At 31 December 2022	7,523	22,157	55,672	85,352
Charge for year	900	7,386	1,281	9,567
At 31 December 2023	8,423	29,543	56,953	94,919
Net book value:				
At 31 December 2022	81,532	14,772	2,481	98,785
At 31 December 2023	80,632	7,386	1,200	89,218

12. Debtors

	2024 £	2023 £
Trade debtors	-	3,040
Other debtors	-	-
Prepayments	-	-
	-	3,040

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accrued expenses	2,935	1,520
Trade creditors	13,007	10,252
Social security and other taxes	42,170	14,104
Hire purchase	-	-
Other creditors	5,468	5,791
	63,580	31,667

14. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Loans from trustees	10,000	-
	10,000	-

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted fund £	Total £
Fixed assets	89,218	-	-	89,218
Net current assets	(72,011)	-	-	(72,011)
	17,207	-	-	17,207

WHITTINGTON CASTLE PRESERVATION TRUST

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

16. Fund reconciliation

	As at 1 Jan 2024 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 31 Dec 2024 £
Unrestricted:					
General reserve	74,973	222,030	(274,224)	(5,572)	17,207
Total unrestricted funds	74,973	222,030	(274,224)	(5,572)	17,207
Restricted:					
Whittington Parish	-	500	(6,072)	5,572	-
Other grant income				-	-
Total restricted funds	-	500	(6,072)	5,572	-
Total funds	74,973	222,530	(280,296)	-	17,207

Purposes of Restricted Funds

The restricted funds relate to grants from the the Parish Council and National Heritage. This grant from the Prish Council is intended to fund the maintenance of the castle grounds and from the National Heritage to support the building of the toilet blocks. The Board have no leeway to amend the use of the funds. As the toilet blocks were completed during the year, and given that the actual costs of the build exceeded restricted grant income, the balance of restricted reserves has been transferred to unrestricted. This is because the restricted funds have effectively been fully spent on the capital items for which they were intended.

17. Related party transactions

Mr A Hamilton-Hill and Lady Susan Newborough have provided financial support to Whittington Castle Preservation Trust during the year. This has been provided in the form of a loan to the charity free of interest. The amount loaned in total and remaining due to Mr A Hamilton-Hill and Lady Susan Newborough as at 31 December 2024 is £10,000 (2023: £nil). The loans are considered to be long-term and there is no payback date scheduled at present.

WHITTINGTON CASTLE PRESERVATION TRUST

England & Wales - Charity number 1075248

Accounts

WHITTINGTON CASTLE PRESERVATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



Company No. 03688770 (England and Wales)
Registered Charity No. 1075248

WHITTINGTON CASTLE PRESERVATION TRUST

COMPANY INFORMATION

Directors and Trustees	Mr Jonjo Evans	(Chairman)
	Mr Lee Crow	(Appointed 2 July 2024)
	Mr Mark Derham	(Appointed 19 October 2023)
	Mrs Joy Duddell	
	Miss Elizabeth Franks	
	Mr John Flaherty	(Appointed 19 October 2023)
	Mrs Andrea Hamilton-Hill	
	Mr Edward Hamilton-Hill	
	Lady Susan Newborough	
	Mr Peter Robinson	
	Mr David Thomasson	
	Mrs Sarah Thursfield	
Secretary	Mrs Sarah Thursfield	
Company Number	03688770 (England and Wales)	
Charity Number	1075248	
Registered Office	Whittington Castle Castle Street Whittington Oswestry Shropshire SY11 4DF	
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CONTENTS

	Page
Trustees' Report	4 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 14

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity, present their report with the financial statements of the charity for the Year Ended 31 December 2023. The trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Whittington Castle Preservation Trust is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The registered company number is 03688770 (England & Wales), and the registered charity number is 1075248.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Jonjo Evans	(Chairman)
Mr Lee Crow	(Appointed 2 July 2024)
Mr Mark Derham	(Appointed 19 October 2023)
Mrs Joy Duddell	
Mr John Flaherty	(Appointed 19 October 2023)
Miss Elizabeth Franks	
Mrs Georgina Groom	(Resigned 19 October 2023)
Mrs Andrea Hamilton-Hill	
Mr Edward Hamilton-Hill	
Lady Susan Newborough	
Mr Peter Robinson	
Mr Troy Smith	(Resigned 19 October 2023)
Mr David Thomasson	(Appointed 6 July 2023)
Mrs Sarah Thursfield	
Mr Laurence Wilson	(Appointed 19 October 2023, Resigned 12 March 2024)

Governing document and charity objective

The charity is bound by its governing document, a deed of trust. The purpose of the charity is to preserve and promote the use of Whittington Castle to the wider community.

Statement of trustees' responsibilities

The trustees (who are also directors of Whittington Castle Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of trustees on 18 September 2024, and signed on its behalf by:

Mr Jonjo Evans
Trustee and Director

WHITTINGTON CASTLE PRESERVATION TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF
WHITTINGTON CASTLE PRESERVATION TRUST**

I report to the charity trustees on my examination of the accounts of the company for the Year Ended 31 December 2023 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Robert Humphreys BEng FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 18 September 2024

WHITTINGTON CASTLE PRESERVATION TRUST

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

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Income from:					
Donations, legacies and grants	2	528	13,898	14,426	47,443
Charitable activities	3	-	219,756	219,756	177,993
Investment income	4	-	21	21	6
Total incoming resources		528	233,675	234,203	225,442
Expenditure on:					
Raising funds	5	-	68,889	68,889	61,995
Charitable activities	6	6,100	181,759	187,859	173,916
Other expenditure	7	-	6,975	6,975	14,448
Transfers between funds		(5,572)	5,572	-	-
Net income/(expenditure) and net movement in funds		-	(29,520)	(29,520)	(24,917)
Reconciliation of funds:					
Total funds brought forward	16	-	104,493	104,493	44,554
Total funds carried forward	16	-	74,973	74,973	19,637

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

WHITTINGTON CASTLE PRESERVATION TRUST

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	98,785	106,990
Current assets			
Debtors	12	3,040	2,093
Stocks		4,300	4,300
Cash at bank and in hand		515	4,276
		<u>7,855</u>	<u>10,669</u>
Creditors: amounts falling due within one year	13	<u>(31,667)</u>	<u>(13,166)</u>
Net current assets		(23,812)	(2,497)
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u>74,973</u>	<u>104,493</u>
Charity funds			
Unrestricted funds	16	74,973	104,493
Restricted funds	16	-	-
		<u>74,973</u>	<u>104,493</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small company regime within Part 15 of the Companies Act 2006.

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 18 September 2024 and signed on its behalf by:

.....
Mr Jonjo Evans
Director and Trustee

.....
Mr Peter Robinson
Director and Trustee

The notes on pages 9 to 14 form part of these financial statements.
Company Registration Number: 03688770 (England & Wales)

WHITTINGTON CASTLE PRESERVATION TRUST

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

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Whittington Castle Preservation Trust is a private company limited by guarantee, and a registered charity in England and Wales. The company number is 3688770 (England & Wales), and the registered charity number is 1075248. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity. The address of the registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The nature of the charity's operations and principal activities are to preserve and promote the use of Whittington Castle to the wider community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of services provided by volunteers has not been included.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is included as it becomes receivable.

WHITTINGTON CASTLE PRESERVATION TRUST

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

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Rentals applicable to operating leases, where substantially all of the benefits and risks remain with the lessor, are charged to income and expenditure as incurred.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	straight line over 99 years
Plant and machinery	straight line over 5 years

1.7 Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.8 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.9 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Donations, legacies and grants

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Donations	-	5,123	5,123	-
Grant income	528	-	528	37,510
Gift Aid	-	8,762	8,762	-
Other government coronavirus grants	-	-	-	2,821
Membership	-	13	13	3,500
Miscellaneous	-	-	-	-
Kickstart income	-	-	-	3,612
	<u>528</u>	<u>13,898</u>	<u>14,426</u>	<u>47,443</u>

3. Income from charitable activities

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Shop income	-	19,365	19,365	20,379
Car park	-	1,094	1,094	1,320
Functions	-	8,882	8,882	8,487
Tea room	-	190,415	190,415	147,807
	<u>-</u>	<u>219,756</u>	<u>219,756</u>	<u>177,993</u>

4. Investment income

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Deposit account interest	-	21	21	6
	<u>-</u>	<u>21</u>	<u>21</u>	<u>6</u>

5. Analysis of expenditure on fundraising activities

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Costs directly allocated to activities				
Fundraising trading	-	68,889	68,889	61,995
	<u>-</u>	<u>68,889</u>	<u>68,889</u>	<u>61,995</u>

6. Analysis of expenditure on charitable activities

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Costs directly allocated to activities				
Wages and social security	-	125,635	125,635	122,500
Rates and water	-	755	755	717
Insurance	-	13,234	13,234	9,254
Light and heat	-	21,928	21,928	7,863
Telephone	-	1,439	1,439	2,025
Advertising	-	1,921	1,921	3,016
Depreciation	5,572	3,553	9,125	11,332
Miscellaneous	-	5,245	5,245	4,173
Premises costs	528	8,049	8,577	13,036
	<u>6,100</u>	<u>181,759</u>	<u>187,859</u>	<u>173,916</u>

WHITTINGTON CASTLE PRESERVATION TRUST

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

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
Support costs				
Equipment leasing and other maintenance	-	2,864	2,864	11,024
Accountancy	-	1,350	1,350	1,460
Bank charges	-	606	606	462
General administration costs	-	2,155	2,155	1,502
	-	6,975	6,975	14,448

8. Net deficit for the year

	2023 £	2022 £
Net deficit is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	9,125	11,332
Independent examiner's fee	1,350	1,380
Amounts paid to Independent examiner in respect of other services	-	80

9. Trustees' remuneration and expenses

No trustee of the company, nor any person connected with them, has received or is due to receive any remuneration for the period, directly or indirectly from the Charity's funds.

No expenses have been reimbursed to any of the trustees in their role as trustees.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
General manager	1	1	1	1
Tea room supervisor	1	1	1	1
Catering assistants	7	3	5	2
Chef	1	1	1	1
	10	6	8	5

The total staff costs and employees benefits was as follows:

	2023 £	2022 £
Wages and salaries	124,280	121,773
Expenses	-	-
Social security costs *	1,355	727
	125,635	122,500

* expense incurred as total employers national insurance is more than the Employment Allowance rebate

No employee received total remuneration and employee benefits of more than £60,000.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Tangible fixed assets

	Land & buildings £	Fixtures and fittings £	Plant & machinery £	Total £
Cost or valuation:				
At 31 December 2022	89,055	36,929	57,233	183,217
Additions	-	-	920	920
At 31 December 2023	89,055	36,929	58,153	184,137
Depreciation:				
At 31 December 2022	6,623	14,772	54,832	76,227
Charge for year	900	7,385	840	9,125
At 31 December 2023	7,523	22,157	55,672	85,352
Net book value:				
At 31 December 2022	82,432	22,157	2,401	106,990
At 31 December 2023	81,532	14,772	2,481	98,785

12. Debtors

	2023 £	2022 £
Trade debtors	3,040	2,093
Other debtors	-	-
Prepayments	-	-
	3,040	2,093

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accrued expenses	1,520	1,460
Trade creditors	10,252	6,327
Social security and other taxes	14,104	4,818
Hire purchase	-	-
Other creditors	5,791	561
	31,667	13,166

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted fund £	Total £
Fixed assets	98,785	-	-	98,785
Net current assets	(23,812)	-	-	(23,812)
	74,973	-	-	74,973

WHITTINGTON CASTLE PRESERVATION TRUST

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

16. Fund reconciliation

	As at 1 Jan 2023 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 31 Dec 2023 £
Unrestricted:					
General reserve	104,493	233,675	(257,623)	(5,572)	74,973
Total unrestricted funds	104,493	233,675	(257,623)	(5,572)	74,973
Restricted:					
Whittington Parish	-	528	(6,100)	5,572	-
Other grant income				-	-
Total restricted funds	-	528	(6,100)	5,572	-
Total funds	104,493	234,203	(263,723)	-	74,973

Purposes of Restricted Funds

The restricted funds relate to grants from the the Parish Council and National Heritage. This grant from the Prish Council is intended to fund the maintenance of the castle grounds and from the National Heritage to support the building of the toilet blocks. The Board have no leeway to amend the use of the funds. As the toilet blocks were completed during the year, and given that the actual costs of the build exceeded restricted grant income, the balance of restricted reserves has been transferred to unrestricted. This is because the restricted funds have effectively been fully spent on the capital items for which they were intended.

17. Related party transactions

No material transactions with related parties occurred during the year.

Accounts

WHITTINGTON CASTLE PRESERVATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



Company No. 03688770 (England and Wales)
Registered Charity No. 1075248

WHITTINGTON CASTLE PRESERVATION TRUST

COMPANY INFORMATION

Directors and Trustees	Mr Jonjo Evans	(Chairman)
	Mrs Joy Duddell	(Appointed 22 November 2022)
	Miss Elizabeth Franks	
	Mrs Georgina Groom	
	Mrs Andrea Hamilton-Hill	
	Mr Edward Hamilton-Hill	(Appointed 6 July 2023)
	Lady Susan Newborough	(Appointed 7 October 2022)
	Mr Peter Robinson	
	Mr Troy Smith	(Appointed 22 November 2022)
	Mr David Thomasson	(Appointed 6 July 2023)
	Mrs Sarah Thursfield	
Secretary	Mrs Sarah Thursfield	
Company Number	03688770 (England and Wales)	
Charity Number	1075248	
Registered Office	Whittington Castle Castle Street Whittington Oswestry Shropshire SY11 4DF	
Independent Examiner	Mr R J Humphreys FCA James, Holyoak & Parker Limited 1 Knight's Court Archers Way Battlefield Enterprise Park Shrewsbury Shropshire SY1 3GA	

WHITTINGTON CASTLE PRESERVATION TRUST

CONTENTS

	Page
Trustees' Report	4 - 5
Chairman's Report	6 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 16

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors of the charity, present their report with the financial statements of the charity for the Year Ended 31 December 2022. The trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Whittington Castle Preservation Trust is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The registered company number is 03688770 (England & Wales), and the registered charity number is 1075248.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Jonjo Evans	(Chairman)
Mrs Joy Duddell	(Appointed 22 November 2022)
Mrs Davina Fairweather	(Resigned on 22 November 2022)
Miss Juliette Fox	(Resigned 4 May 2023)
Miss Elizabeth Franks	
Mrs Georgina Groom	
Mrs Andrea Hamilton-Hill	
Mr Edward Hamilton-Hill	(Appointed 6 July 2023)
Mr Paul Jones	(Resigned 22 November 2022)
Lady Susan Newborough	(Appointed 7 October 2022)
Mr Peter Robinson	
Mr Troy Smith	(Appointed 22 November 2022)
Mr David Thomasson	(Appointed 6 July 2023)
Mrs Sarah Thursfield	
Mrs Jessie Williams Hinds	(Appointed 22 November 2022)
Rev Suzan Williams	(Appointed 3 July 2022, resigned 4 May 2023)

Governing document and charity objective

The charity is bound by its governing document, a deed of trust. The purpose of the charity is to preserve and promote the use of Whittington Castle to the wider community.

Statement of trustees' responsibilities

The trustees (who are also directors of Whittington Castle Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of trustees on 6 September 2023, and signed on its behalf by:

Mr Jonjo Evans
Trustee and Director

WHITTINGTON CASTLE PRESERVATION TRUST

CHAIRMANS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

2022 was a smoother year at the Castle than 2021 with people getting used to living with the Covid situation. People are taking advantage of what they have on their doorstep and increased numbers of people from further afield has helped increase our turnover.

Managing a small charity with limited resources puts a great strain on the trustee Board and I am extremely grateful to those who put in many hours of work to support our activities.

Heritage Lottery Fund

Early 2022 brought the last of the payments for internal repairs and toilet works: due to complications and rapidly rising costs of materials we have overspent on the build and used the surplus in the bid which was due to bolster reserves.

Parish Council funds

Thank you to Whittington Parish Council for continuing to contribute towards our grounds maintenance, and for the collaborative funding we received with Whittington Together to put on the Jubilee Celebrations, we're looking forward to teaming up again for Coronation celebrations.

kitchen@thecastle

kitchen@thecastle continues to go from strength to strength with exciting, imaginative menus and specials helping to bring people back.

We are doing our utmost to buy local produce, reduce our waste and plastic usage. We are looking into ways of improving our recycling, and opening seven days a week has helped reduce our food waste.

Staff changes

Our General Manager, Kimberley Powell, has settled into her role admirably and has built up a fantastic closeknit team. Kimberley has got to grips with the Castle as business model as well as having a clear understanding of regulation and procedures. Kimberley is very hands on, literary when the drains are blocked! and has no fear of rolling her sleeves up when the pressure is on in the tearoom or at events. Kimberly also understands the importance of the Castle and the community relationship.

At the end of 2022 we had a strong chef and front of house team in place. Our chef team members bring in-house bakery skills as well as flair and creativity – all contributing to fulfilling our ambition of kitchen@thecastle being a destination of choice. Customer feedback and repeat visitor numbers say it all.

Volunteers

Volunteers are the mainstay of a small charity and in 2022 we secured several new members of the team. New volunteers have brought renewed vigour to activities, working alongside those much-valued volunteers who have given many years of service to the Castle. 2022 was a busy year and everyone stepped up when needed. However, we can always do with more.

Special thanks to the gift shop crew and to Linda and Liam for their fantastic efforts in the grounds.

A sad addition to the volunteer section of my report is that earlier on this year 2023, Linda passed away. Linda was always a breath of fresh air and was one of the Castle's hardest working volunteers and former trustee. We all miss her terribly and our thoughts are with John and their family.

Trustees

2022 saw the sudden departure of Davina. This was a shock to the Board as she was one of our most active trustees and suddenly left a gap hard to fill.

New trustees and strategy

Changes in the board in 2022 saw the joining of a number of new trustees, bringing specialist skills in marketing and the environment. Good governance has been reinforced and strategic implementation plans now drive all critical aspects of the organisation.

WHITTINGTON CASTLE PRESERVATION TRUST

CHAIRMANS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Eco Club

Last year, one of our young supporters - Linus - came to us with the idea of being an Eco Warrior for the Castle. We thought this was a fantastic idea but why just stop at one Warrior? Liz Franks (trustee) worked with Linus and his mum, Elaine, to spread the word to his friends at school and Cubs and in October we held our first Eco Warrior Club event where we planted hundreds of crocus bulbs along the path to the Castle and on the moat bank. It was a great turn out with children and parents getting their hands dirty. Since then, we have gone from strength to strength, meeting on the first Saturday of every month and taking part in a range of ecofriendly activities. We have picked lots of litter; built a bug, hotel, made fat balls, cleared weeds around the grounds. As the weather improves next year we will do pond dipping and planting activities.

Halston Hall Time Team Project

We enjoyed the excitement around Time Team filming here at the Castle and at Halston and are looking forward to seeing the finished programmes next Easter (2023) thanks to the countless volunteers, the archaeologists, the school, the reenactors, the transport that made it happen, and to Harriet and Rupert Harvey for letting us dig holes in their field. There was a much-needed post COVID buzz that weekend.

Whittington 3D Project

Due to time restraints, it will not be until later into next year (2023) when we will bid to the lottery for progression on the 3D project. After Time Team has been premiered, we hope there will be increased interest in the evolution of the Castle and village together through history we can use as a springboard for the project. We will be staying connected with Professor Ainsworth moulding the project until a final bid can be put together.

Events and activities

2022 saw a better program of events than 2021, due to a more relaxed post covid atmosphere. There were record numbers seen at the Plant Hunters Fairs and the Jaguar Rally.

Financial situation

During 2022 we continued to benefit from government support received during covid. Allowing us to continue to make improvements to the infrastructure at the castle. However, overspends to some of the projects, mostly the new loo block, meant we were unable to build up our reserves as much as we would have liked this will mean we will feel some constraints to further improvements during 2023.

We have started the process of registering to be able to claim and receive Gift aid, when this is achieved, we will be able to claim from the government tax paid on donations to the Trust and also backdate claims to cover covid period, this will allow us to build up our reserves. This is proving to be more difficult and time consuming than we originally thought.

Looking forward

Where does that leave the Castle at the end of 2022 Answer: stronger, fresher, confident, and more resilient. During our strategy discussions we have confirmed areas of emphasis which will support our overall aim of being a visitor destination of choice:

- Building our reserves
- Creating activities which make people staying longer and come back
- Finding our niche in the event and wedding market
- Innovation
- Being for the community

We believe that these guiding principles, strong leadership, outstanding customer service, teamwork, and dedicated volunteer support will secure us for the near future.

Mr Jonjo Evans
Chairman
6 September 2023

WHITTINGTON CASTLE PRESERVATION TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF
WHITTINGTON CASTLE PRESERVATION TRUST**

I report to the charity trustees on my examination of the accounts of the company for the Year Ended 31 December 2022 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Robert Humphreys BEng FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 5 September 2023

WHITTINGTON CASTLE PRESERVATION TRUST

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

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Income from:					
Donations, legacies and grants	2	37,510	9,933	47,443	123,384
Charitable activities	3	-	177,993	177,993	135,728
Investment income	4	-	6	6	5
Total incoming resources		37,510	187,932	225,442	259,117
Expenditure on:					
Raising funds	5	-	61,995	61,995	46,931
Charitable activities	6	7,090	166,826	173,916	171,088
Other expenditure	7	-	14,448	14,448	10,122
Transfers between funds		76,939	(76,939)	-	-
Net income/(expenditure) and net movement in funds		(46,519)	21,602	(24,917)	30,976
Reconciliation of funds:					
Total funds brought forward	16	46,519	82,891	129,410	44,554
Total funds carried forward	16	-	104,493	104,493	75,530

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

WHITTINGTON CASTLE PRESERVATION TRUST

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	106,989	94,956
Current assets			
Debtors	12	2,093	9,449
Stocks		4,300	4,300
Cash at bank and in hand		4,277	34,177
		<u>10,670</u>	<u>47,926</u>
Creditors: amounts falling due within one year	13	<u>(13,166)</u>	<u>(13,472)</u>
Net current assets		(2,496)	34,454
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u>104,493</u>	<u>129,410</u>
Charity funds			
Unrestricted funds	16	104,493	82,891
Restricted funds	16	-	46,519
		<u>104,493</u>	<u>129,410</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small company regime within Part 15 of the Companies Act 2006.

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 5 September 2023 and signed on its behalf by:

.....
Mr Jonjo Evans
Director and Trustee

.....
Mr Peter Robinson
Director and Trustee

The notes on pages 11 to 16 form part of these financial statements.
Company Registration Number: 03688770 (England & Wales)

WHITTINGTON CASTLE PRESERVATION TRUST

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

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Whittington Castle Preservation Trust is a private company limited by guarantee, and a registered charity in England and Wales. The company number is 3688770 (England & Wales), and the registered charity number is 1075248. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity. The address of the registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The nature of the charity's operations and principal activities are to preserve and promote the use of Whittington Castle to the wider community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of services provided by volunteers has not been included.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is included as it becomes receivable.

WHITTINGTON CASTLE PRESERVATION TRUST

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

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Rentals applicable to operating leases, where substantially all of the benefits and risks remain with the lessor, are charged to income and expenditure as incurred.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	straight line over 99 years
Plant and machinery	straight line over 5 years

1.7 Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.8 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.9 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Donations, legacies and grants

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Donations	-	-	-	9,792
Grant income	37,510	-	37,510	69,220
Coronavirus Job Retention Scheme grants	-	-	-	6,279
Other government coronavirus grants	-	2,821	2,821	20,115
Membership	-	3,500	3,500	831
Miscellaneous	-	-	-	3,228
Kickstart income	-	3,612	3,612	13,919
	<u>37,510</u>	<u>9,933</u>	<u>47,443</u>	<u>123,384</u>

3. Income from charitable activities

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Shop income	-	20,379	20,379	14,386
Car park	-	1,320	1,320	12,599
Functions	-	8,487	8,487	14,235
Tea room	-	147,807	147,807	94,508
	<u>-</u>	<u>177,993</u>	<u>177,993</u>	<u>135,728</u>

4. Investment income

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Deposit account interest	-	6	6	5
	<u>-</u>	<u>6</u>	<u>6</u>	<u>5</u>

5. Analysis of expenditure on fundraising activities

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Costs directly allocated to activities				
Fundraising trading	-	61,995	61,995	46,931
	<u>-</u>	<u>61,995</u>	<u>61,995</u>	<u>46,931</u>

6. Analysis of expenditure on charitable activities

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Costs directly allocated to activities				
Wages and social security	-	122,500	122,500	107,603
Rates and water	-	717	717	572
Insurance	-	9,254	9,254	13,113
Light and heat	-	7,863	7,863	5,967
Telephone	-	2,025	2,025	1,506
Advertising	-	3,016	3,016	2,503
Depreciation	5,572	5,760	11,332	10,845
Miscellaneous	-	4,173	4,173	11,850
Premises costs	1,518	11,518	13,036	17,129
	<u>7,090</u>	<u>166,826</u>	<u>173,916</u>	<u>171,088</u>

WHITTINGTON CASTLE PRESERVATION TRUST

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

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2022 £	Total 2021 £
Support costs				
Equipment leasing and other maintenance		11,024	11,024	5,942
Accountancy	-	1,460	1,460	1,080
Bank charges	-	462	462	1,892
General administration costs	-	1,502	1,502	1,208
	-	14,448	14,448	10,122

8. Net deficit for the year

	2022 £	2021 £
Net deficit is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	11,332	10,845
Independent examiner's fee	1,380	1,000
Amounts paid to Independent examiner in respect of other services	80	80

9. Trustees' remuneration and expenses

No trustee of the company, nor any person connected with them, has received or is due to receive any remuneration for the period, directly or indirectly from the Charity's funds.

No expenses have been reimbursed to any of the trustees in their role as trustees.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
General manager	1	1	1	1
Tea room supervisor	1	1	1	1
Catering assistants	5	2	2	1
Chef	1	1	-	-
	8	5	4	3

The total staff costs and employees benefits was as follows:

	2022 £	2021 £
Wages and salaries	121,773	107,603
Expenses	-	-
Social security costs *	727	-
	122,500	107,603

* expense incurred as total employers national insurance is more than the Employment Allowance rebate

No employee received total remuneration and employee benefits of more than £60,000.

WHITTINGTON CASTLE PRESERVATION TRUST

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

11. Tangible fixed assets

	Land & buildings £	Fixtures and fittings £	Plant & machinery £	Total £
Cost or valuation:				
At 31 December 2021	66,614	36,929	56,404	159,947
Additions	22,441	-	829	23,270
At 31 December 2022	89,055	36,929	57,233	183,217
Depreciation:				
At 31 December 2021	5,724	7,386	51,881	64,991
Charge for year	900	7,386	2,951	11,237
At 31 December 2022	6,624	14,772	54,832	76,228
Net book value:				
At 31 December 2021	60,890	29,543	4,523	94,956
At 31 December 2022	82,431	22,157	2,401	106,989

12. Debtors

	2022 £	2021 £
Trade debtors	2,093	-
Other debtors	-	9,449
Prepayments	-	-
	2,093	9,449

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued expenses	1,460	1,115
Trade creditors	6,327	12,041
Social security and other taxes	4,818	316
Hire purchase	-	-
Other creditors	561	-
	13,166	13,472

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted fund £	Total £
Fixed assets	106,989	-	-	106,989
Net current assets	(2,496)	-	-	(2,496)
	104,493	-	-	104,493

WHITTINGTON CASTLE PRESERVATION TRUST

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

16. Fund reconciliation

	As at 1 Jan 2022 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 31 Dec 2022 £
Unrestricted:					
General reserve	82,891	187,932	(243,269)	76,939	104,493
Total unrestricted funds	82,891	187,932	(243,269)	76,939	104,493
Restricted:					
Heritage Lottery Fund	46,519	37,510	(7,090)	(76,939)	-
Other grant income				-	-
Total restricted funds	46,519	37,510	(7,090)	(76,939)	-
Total funds	129,410	225,442	(250,359)	-	104,493

Purposes of Restricted Funds

The restricted funds relate to grants from the the Parish Council and National Heritage. This grant from the Prish Council is intended to fund the maintenance of the castle grounds and from the National Heritage to support the building of the toilet blocks. The Board have no leeway to amend the use of the funds. As the toilet blocks were completed during the year, and given that the actual costs of the build exceeded restricted grant income, the balance of restricted reserves has been transferred to unrestricted. This is because the restricted funds have effectively been fully spent on the capital items for which they were intended.

17. Related party transactions

No material transactions with related parties occurred during the year.

WHITTINGTON CASTLE PRESERVATION TRUST

England & Wales - Charity number 1075248

Accounts

WHITTINGTON CASTLE PRESERVATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



Company No. 03688770 (England and Wales)
Registered Charity No. 1075248

WHITTINGTON CASTLE PRESERVATION TRUST

COMPANY INFORMATION

Directors and Trustees	Mr Jonjo Evans	(Chairman)
	Mrs Davina Fairweather	
	Miss Juliette Fox	(Appointed 21 October 2021)
	Mrs Elizabeth Franks	(Appointed 21 October 2021)
	Mrs Georgina Groom	(Appointed 21 October 2021)
	Mrs Andrea Hamilton-Hill	
	Mr Paul Jones	
	Lady Susan Newborough	
	Mr Peter Robinson	
	Mrs Sarah Thursfield	
	Rev. Suzan Williams	(Appointed 3 July 2022)
	Miss Jessie Williams-Hinds	(Appointed 21 October 2021)
Secretary	Mrs Sarah Thursfield	
Company Number	03688770 (England and Wales)	
Charity Number	1075248	
Registered Office	Whittington Castle Castle Street Whittington Oswestry Shropshire SY11 4DF	
Independent Examiner	Mr R J Humphreys FCA James, Holyoak & Parker Limited 1 Knight's Court Archers Way Battlefield Enterprise Park Shrewsbury Shropshire SY1 3GA	

WHITTINGTON CASTLE PRESERVATION TRUST

CONTENTS

	Page
Trustees' Report	4 - 5
Chairman's Report	6 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 16

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also directors of the charity, present their report with the financial statements of the charity for the Year Ended 31 December 2021. The trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Whittington Castle Preservation Trust is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The registered company number is 03688770 (England & Wales), and the registered charity number is 1075248.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Jonjo Evans	(Chairman)
Mr Paul Bentley	(Appointed 21 October 2021, Resigned 25 January 2022)
Mrs Joy Duddell	(Resigned 2 February 2021)
Mrs Davina Fairweather	
Miss Juliette Fox	(Appointed 21 October 2021)
Mrs Elizabeth Franks	(Appointed 21 October 2021)
Mrs Georgina Groom	(Appointed 21 October 2021)
Mrs Andrea Hamilton-Hill	
Mr Paul Jones	
Mrs Linda Lindup	(Resigned 28 June 2021)
Mr Michael May	(Resigned 17 June 2021)
Lady Susan Newborough	
Mrs Sylvia Ray	(Resigned 28 July 2021)
Mr Peter Robinson	
Mrs Chantal Schlatter	(Resigned 28 January 2021)
Mrs Patricia Stepney	(Resigned 25 June 2021)
Mrs Sarah Thursfield	
Rev. Suzan Williams	(Appointed 3 July 2022)
Miss Jessie Williams-Hinds	(Appointed 21 October 2021)

Governing document and charity objective

The charity is bound by its governing document, a deed of trust. The purpose of the charity is to preserve and promote the use of Whittington Castle to the wider community.

Statement of trustees' responsibilities

The trustees (who are also directors of Whittington Castle Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WHITTINGTON CASTLE PRESERVATION TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of trustees on 22 September 2022, and signed on its behalf by:

Mr Jonjo Evans
Trustee and Director

WHITTINGTON CASTLE PRESERVATION TRUST

CHAIRMANS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

2021 was the second year of learning to live with Covid-19. What we didn't know at the beginning of 2021 was that this would be another year of change and adjustment, one which I am delighted to say we met head-on with determination and enthusiasm. So much so that by the end of the year we were a stronger team leading a very different looking Castle.

Managing a small charity with limited resources and especially during a period of crisis placed a great strain on the trustee Board and I am extremely grateful to those who put in many hours of work to support our activities.

Heritage Lottery Fund

There is no doubt that we would not be in the strong position we are now without the support of the Heritage Lottery Fund throughout 2021. Monies to cover repairs and salaries meant that we had the confidence to continue to invest in the Castle from our own funds.

Changes to the Castle interior and exterior were the result of significant restricted funds successfully bid for. Indeed, we have received praise from the Heritage Lottery for our leadership of the Castle. New furniture for kitchen@thecastle had already brought freshness to the brand and in 2021 much needed internal works were completed. We were looking very shabby internally – not in the best shape to maximise our earning potential. This, coupled with a clear-out of 14 years of accumulated stuff and paperwork, has brought new light and energy to our function and meeting rooms.

Shropshire Council and Parish Council funds

We were extremely grateful for significant monies to help us to fund and build a new three-cubicle toilet block in the Castle grounds. Improvements to our kitchen and food preparation areas meant the loss of two internal toilets and, for more months than we care to remember, we had no choice but to use portable loos. Thankfully, those days are now behind us. The new toilet block, completed in November 2021, blends beautifully into the landscape, matching the style of the adjacent bothy.

kitchen@thecastle opening

A warm September evening was the occasion for the opening of our new kitchen. Over 100 guests enjoyed conversation, canapes and the delightful singing voice of Kizzy Lumley-Edwards before kitchen@thecastle was opening formally by Cllr Frank Davis, Leader of Whittington Parish Council. It was a chance to renew contacts with friends and supporters and remind us that we could socialise again.

Staff changes

Changes at the Castle continued with several staff moving on to pastures new. Our Castle Manager Sue Ellis left after 14 years' service, seeing the Castle through the inception of the Preservation Trust and through Covid-19; our much loved chef Angus retired because of ill health.

Undaunted, we pressed on with a recruitment process to appoint a new General Manager and from an extremely strong field selected Kimberley Powell to take on the role. Kimberley has been a breath of fresh air and immediately set-to to improve our compliance, processes and procedures, ably supported by our external consultants. By the end of 2020 we had a new and stronger chef and front of house team in place. Our chef team members bring in-house bakery skills as well as flair and creativity – all contributing to fulfilling our ambition of kitchen@thecastle being a destination of choice. Customer feedback and repeat visitor numbers say it all.

Volunteers

Volunteers are the mainstay of a small charity and in 2021 we secured several new members of the team. New volunteers have brought renewed vigour to activities, working alongside those much valued volunteers who have given many years of service to the Castle. 2020 and 2021 placed a lot of strain on us all and everyone stepped up when needed.

New trustees and strategy

Several trustees joined the Board in 2021 bringing specialist skills in marketing and the environment. In November 2021, the Board participated in its first awayday to develop the Castle's strategy. Good governance has been reinforced and strategic implementation plans now drive all critical aspects of the business.

WHITTINGTON CASTLE PRESERVATION TRUST

CHAIRMANS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Kickstart

Our commitment to young people led us to be successful in appointing three staff members each on a six-month contract to learn basic business skills. More than anything else we learnt that six months is nowhere near long enough for such training.

Events and activities

Nervousness about being in the company of others meant that we offered a leaner events' programme than in pre Covid years. Nonetheless, some of our favourite events returned for which we know people were very grateful.

Looking forward

Where does that leave the Castle at the end of 2021? Answer: stronger, fresher, confident and more resilient. During our strategy discussions we have confirmed three areas of emphasis which will support our overall aim of being a visitor destination of choice:

- Doing what we do better
- Stretching out more – people staying longer
- Being for the community

We believe that these guiding principles, strong leadership, outstanding customer service and dedicated volunteer support will secure us for the foreseeable future.

Mr Jonjo Evans
Chairman
22 September 2022

WHITTINGTON CASTLE PRESERVATION TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF
WHITTINGTON CASTLE PRESERVATION TRUST**

I report to the charity trustees on my examination of the accounts of the company for the Year Ended 31 December 2021 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Robert Humphreys BEng FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 22 September 2022

WHITTINGTON CASTLE PRESERVATION TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2021 £	Total 2020 £
Income from:					
Donations, legacies and grants	2	69,220	54,164	123,384	96,733
Charitable activities	3	-	135,728	135,728	60,006
Investment income	4	-	5	5	5
Total incoming resources		69,220	189,897	259,117	156,744
Expenditure on:					
Raising funds	5	-	46,931	46,931	8,668
Charitable activities	6	71,701	99,387	171,088	75,797
Other expenditure	7	-	10,122	10,122	18,399
Transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds		(2,481)	33,457	30,976	53,880
Reconciliation of funds:					
Total funds brought forward	16	49,000	49,434	98,434	44,554
Total funds carried forward	16	<u>46,519</u>	<u>82,891</u>	<u>129,410</u>	<u>98,434</u>

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

WHITTINGTON CASTLE PRESERVATION TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	94,956	30,416
Current assets			
Debtors	12	9,449	108
Stocks		4,300	5,955
Cash at bank and in hand		<u>34,177</u>	<u>62,877</u>
		47,926	68,940
Creditors: amounts falling due within one year	13	<u>(13,472)</u>	<u>(922)</u>
Net current assets		34,454	68,018
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u>129,410</u>	<u>98,434</u>
Charity funds			
Unrestricted funds	16	82,891	49,434
Restricted funds	16	<u>46,519</u>	<u>49,000</u>
		<u>129,410</u>	<u>98,434</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small company regime within Part 15 of the Companies Act 2006.

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 22 September 2022 and signed on its behalf by:

.....
Mr Jonjo Evans
Director and Trustee

.....
Mrs Davina Fairweather
Director and Trustee

The notes on pages 11 to 16 form part of these financial statements.
Company Registration Number: 03688770 (England & Wales)

WHITTINGTON CASTLE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Whittington Castle Preservation Trust is a private company limited by guarantee, and a registered charity in England and Wales. The company number is 3688770 (England & Wales), and the registered charity number is 1075248. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity. The address of the registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The nature of the charity's operations and principal activities are to preserve and promote the use of Whittington Castle to the wider community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of services provided by volunteers has not been included.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is included as it becomes receivable.

WHITTINGTON CASTLE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Rentals applicable to operating leases, where substantially all of the benefits and risks remain with the lessor, are charged to income and expenditure as incurred.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	straight line over 99 years
Plant and machinery	straight line over 5 years

1.7 Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.8 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.9 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Donations, legacies and grants

	Restricted	Unrestricted	Total	Total
	£	£	2021	2020
			£	£
Donations	-	9,792	9,792	16,076
Grant income	69,220	-	69,220	52,400
Coronavirus Job Retention Scheme grants	-	6,279	6,279	12,782
Other government coronavirus grants	-	20,115	20,115	10,000
Membership	-	831	831	3,407
Miscellaneous	-	3,228	3,228	2,068
Kickstart income	-	13,919	13,919	-
	<u>69,220</u>	<u>54,164</u>	<u>123,384</u>	<u>96,733</u>

3. Income from charitable activities

	Restricted	Unrestricted	Total	Total
	£	£	2021	2020
			£	£
Shop income	-	14,386	14,386	7,533
Car park	-	12,599	12,599	7,866
Functions	-	14,235	14,235	7,590
Tea room	-	94,508	94,508	37,017
	<u>-</u>	<u>135,728</u>	<u>135,728</u>	<u>60,006</u>

4. Investment income

	Restricted	Unrestricted	Total	Total
	£	£	2021	2020
			£	£
Deposit account interest	-	5	5	5
	<u>-</u>	<u>5</u>	<u>5</u>	<u>5</u>

5. Analysis of expenditure on fundraising activities

	Restricted	Unrestricted	Total	Total
	£	£	2021	2020
			£	£
Costs directly allocated to activities				
Fundraising trading	-	46,931	46,931	8,668
	<u>-</u>	<u>46,931</u>	<u>46,931</u>	<u>8,668</u>

6. Analysis of expenditure on charitable activities

	Restricted	Unrestricted	Total	Total
	£	£	2021	2020
			£	£
Costs directly allocated to activities				
Wages and social security	49,000	58,603	107,603	52,408
Rates and water	-	572	572	463
Insurance	-	13,113	13,113	9,049
Light and heat	-	5,967	5,967	5,076
Telephone	-	1,506	1,506	1,603
Advertising	-	2,503	2,503	1,010
Depreciation	5,572	5,273	10,845	2,940
Miscellaneous	-	11,850	11,850	3,248
Premises costs	17,129	-	17,129	-
	<u>71,701</u>	<u>99,387</u>	<u>171,088</u>	<u>75,797</u>

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2021 £	Total 2020 £
Support costs				
Equipment leasing and other maintenance		5,942	5,942	8,573
Accountancy	-	1,080	1,080	1,200
Bank charges	-	1,892	1,892	976
General administration costs	-	1,208	1,208	7,650
	-	10,122	10,122	18,399

8. Net deficit for the year

	2021 £	2020 £
Net deficit is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	10,845	2,940
Independent examiner's fee	1,000	1,000
Amounts paid to Independent examiner in respect of other services	80	200

9. Trustees' remuneration and expenses

No trustee of the company, nor any person connected with them, has received or is due to receive any remuneration for the period, directly or indirectly from the Charity's funds.

No expenses have been reimbursed to any of the trustees in their role as trustees.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2021 Number	2021 FTE	2020 Number	2020 FTE
General manager	1	1	1	1
Tea room supervisor	1	1	1	1
Catering assistants	5	2	2	1
Chef	1	1	-	-
	8	5	4	3

The total staff costs and employees benefits was as follows:

	2021 £	2020 £
Wages and salaries	107,603	52,408
Expenses	-	-
Social security costs *	-	-
	107,603	52,408

* £nil due to Employment Allowance rebate

No employee received total remuneration and employee benefits of more than £60,000.

WHITTINGTON CASTLE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Tangible fixed assets

	Land & buildings £	Fixtures and fittings £	Plant & machinery £	Total £
Cost or valuation:				
At 31 December 2020	29,741	-	54,821	84,562
Additions	36,873	36,929	1,583	75,385
At 31 December 2021	66,614	36,929	56,404	159,947
Depreciation:				
At 31 December 2020	5,051	-	49,095	54,146
Charge for year	673	7,386	2,786	10,845
At 31 December 2021	5,724	7,386	51,881	64,991
Net book value:				
At 31 December 2020	24,690	-	5,726	30,416
At 31 December 2021	60,890	29,543	4,523	94,956

12. Debtors

	2021 £	2020 £
Other debtors	9,449	108
Prepayments	-	-
	9,449	108

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accrued expenses	1,115	195
Trade creditors	12,041	-
Social security and other taxes	316	126
Hire purchase	-	601
Other creditors	-	-
	13,472	922

14. Creditors: amounts falling due in more than one year

	2021 £	2020 £
Hire purchase	-	-
	-	-

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted fund £	Total £
Fixed assets	48,437	-	46,519	94,956
Net current assets	34,454	-	-	34,454
	82,891	-	46,519	129,410

WHITTINGTON CASTLE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Fund reconciliation

	As at 1 Jan 2021 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 31 Dec 2021 £
Unrestricted:					
General reserve	34,434	189,897	(156,440)	15,000	82,891
Designated funds:					
Kitchen refurbishment	15,000			(15,000)	-
Total unrestricted funds	49,434	189,897	(156,440)	-	82,891
Restricted:					
Heritage Lottery Fund	49,000	65,220	(67,701)	-	46,519
Other grant income		4,000	(4,000)	-	-
Total restricted funds	49,000	69,220	(71,701)	-	46,519
Total funds	98,434	259,117	(228,141)	-	129,410

Purposes of Designated Funds

The designated funds have been set aside for the purpose of a comprehensive refurbishment of the castle's kitchen and catering facilities, for which work was undertaken and completed in 2021.

Purposes of Restricted Funds

The restricted funds solely relate to a grant from the Heritage Lottery Fund. This grant is intended to fund improvements and repairs at the castle, and the Board have no leeway to amend the use of the funds. The balance is made entirely of restricted fixed assets held at the year end.

17. Related party transactions

No material transactions with related parties occurred during the year.

WHITTINGTON CASTLE PRESERVATION TRUST

England & Wales - Charity number 1075248

Accounts

**WHITTINGTON CASTLE PRESERVATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**



**Company No. 03688770 (England and Wales)
Registered Charity No. 1075248**

WHITTINGTON CASTLE PRESERVATION TRUST

COMPANY INFORMATION

Directors and Trustees	Mr Jonjo Evans	(Chairman)
	Mrs Davina Fairweather	(Appointed 22 July 2020)
	Mrs Andrea Hamilton-Hill	
	Mr Paul Jones	
	Lady Susan Newborough	
	Mrs Sylvia Ray	(Resigned 28 July 2021)
	Mr Peter Robinson	
	Mrs Patricia Stepney	(Resigned 25 June 2021)
	Mrs Sarah Thursfield	(Appointed 22 July 2020)
	Mr Bryn Wright	(Resigned 8 August 2020)
	Mrs Linda Lindup	(Resigned 28 June 2020)
	Mrs Chantal Schlatter	(Resigned 28 January 2021)
Secretary	Mrs Sarah Thursfield	
Company Number	03688770 (England and Wales)	
Charity Number	1075248	
Registered Office	Whittington Castle Castle Street Whittington Oswestry Shropshire SY11 4DF	
Independent Examiner	Mr R J Humphreys FCA James, Holyoak & Parker Limited 1 Knight's Court Archers Way Battlefield Enterprise Park Shrewsbury Shropshire SY1 3GA	

WHITTINGTON CASTLE PRESERVATION TRUST

CONTENTS

	Page
Trustees' Report	4 - 5
Chairman's Report	6 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 16

WHITTINGTON CASTLE PRESERVATION TRUST

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees, who are also directors of the charity, present their report with the financial statements of the charity for the Year Ended 31 December 2020. The trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Whittington Castle Preservation Trust is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The registered company number is 03688770 (England & Wales), and the registered charity number is 1075248.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Jonjo Evans	(Chairman)
Mrs Davina Fairweather	(Appointed 22 July 2020)
Mrs Andrea Hamilton-Hill	
Mr Paul Jones	
Lady Susan Newborough	
Mrs Sylvia Ray	(Resigned 28 July 2021)
Mr Peter Robinson	
Mrs Patricia Stepney	(Resigned 25 June 2021)
Mrs Sarah Thursfield	(Appointed 22 July 2020)
Mr Bryn Wright	(Resigned 8 August 2020)
Mrs Linda Lindup	(Resigned 28 June 2020)
Mrs Chantal Schlatter	(Resigned 28 January 2021)

Governing document and charity objective

The charity is bound by its governing document, a deed of trust. The purpose of the charity is to preserve and promote the use of Whittington Castle to the wider community.

Statement of trustees' responsibilities

The trustees (who are also directors of Whittington Castle Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WHITTINGTON CASTLE PRESERVATION TRUST

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of trustees on 22 September 2021, and signed on its behalf by:

Mr Jonjo Evans
Trustee and Director

WHITTINGTON CASTLE PRESERVATION TRUST

**CHAIRMANS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Since the last AGM Whittington Castle has undergone extraordinary changes. Not only did lockdown bring terrifying prospects for the Castle, but it also brought us numerous opportunities.

2020 started with one of our most exciting programs of events, and a healthy number of weddings in the diary. Finances were in a shaky state but it's what we expect in the first quarter of the year; visitor numbers had been considerably down in 2019 due to inclement weather, leaving our reserves somewhat depleted. Nevertheless, we were confident that we would make it through to the busy season ahead.

Then COVID struck, and on Friday March 20, 2020, we closed the Castle buildings, just before lockdown was announced, and sent our staff home. This couldn't have come at a worse time; things were looking bleak: little money in the bank, wages, utilities and insurance still to pay. At this point we knew nothing of the subsequent furlough, grants, or funding.

In the following weeks Shropshire Council announced the Business Rates Grant Scheme and the Furlough payments were introduced. At last, light at the end of the tunnel. We worked tirelessly hunting for further funding streams and successfully applied for grants through the Heritage Emergency and Cultural Recovery funds. These were restricted funds to cover the running costs of the Castle, measures to make us COVID compliant, and in time to support re-opening.

We are hugely grateful to everyone who has donated their time and money to help the Castle through this difficult period. The Castle in Crisis crowd funding, individual donors, my father's bird box sales, Whittington Parish Council's contribution (and latterly Shropshire Council's) to the loo block. The list is long and your support is truly heart-warming.

As lockdown eased we were able to open for takeaways which was a great success. While travel was still restricted we had a captive audience of people wanting to get out. The Castle grounds were a valuable space where people could be outside and safe; they remained open twenty-four hours a day for the duration of the pandemic, which also meant, of course, that we continued to pay for our insurance, heating and lighting etc with virtually zero income. Some bills never go away!

What we have improved

Through our funding streams we were able to secure items to make us COVID compliant. Due to the increase in food sales our kitchen had become nigh on impossible to work in and on the edge of complying with government guidelines. We were serving takeaways through the only door into the tearoom from a makeshift counter and screen, which had to be moved every time somebody came in or out of the tearoom - far from ideal.

Deciding that, despite the circumstances, we owed it to our community to invest, we drew up plans and applied to fit a new kitchen and create a separate entrance and exit to the dining area. Essentially, we planned to replace the indoor loos and boiler room with a state-of-the-art kitchen. We brought in good quality port-a-loos as a temporary measure.

After a lot of hard work these applications were approved and during 2021 we fitted the new kitchen, door and steps in the gable end of the dining area. (We start work on a new toilet block in early October 2021.)

Part of our funding allowed us to upgrade our IT and accounting system along with associated training. Training has also been given to other members of staff in such areas as customer service. Trustees have undergone governance training courtesy of the Heritage Lottery. Later Lottery funding has enabled the purchase of indoor and outdoor tables and chairs.

Swan watch

We now have a web camera, "Swan Watch" to help protect the swans' nest on the moat. The camera is linked to our website and social media, so that everyone could watch the progress of our cygnets – two females, both doing very well according to the Queen's Swan Master.

Events for everyone

Events were disrupted, even so we were able to run an incredibly popular Handmade Fair which coincided with one of the warmest days of the year. It was gratifying to see so many people sitting outside enjoying themselves. We were able to draw a large crowd for Halloween with a spectacular light show and the Castle was beautifully lit during the run up to Christmas when we opened a Christmas Fair.

WHITTINGTON CASTLE PRESERVATION TRUST

**CHAIRMANS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Our staff

The Castle now has five paid employees: Sue Ellis (Castle Manager), and three catering staff, Lesley Chetta, Molly Cawthray, Kimberly Cosgrove, and recently appointed chef, Angus Berry. Although in the past we have struggled to find the right people to fill our catering posts, we now have a formidable team. We thank all our valued staff who have seen us through some trying times.

Our volunteers

A big thank you also goes out to our volunteers without whom the Castle could not function. We are working hard to attract more, especially for the gift shop, building and grounds maintenance and for our special events - from weddings to school visits.

Our management Board

The Board of Trustees has worked hard this year, so a big thank you to all the Trustees who have given their time and support, freely.

Davina Fairweather approached the Castle at the beginning of lockdown and is a true ray of sunshine and hope. We asked if she would like to join the board, and thankfully she accepted. Her expertise lies in business planning, governance, relationship building and most importantly, fund raising within the charitable sector. Thank you Davina for your relentless work and support.

We have been working closely to increase the diversity of board members, both in age and skill sets.

Money

The Castle's financial situation took a hit in 2018. We had to replace the heating boiler, coffee machine and dishwasher amounting to approximately ten thousand pounds. We also had a spate of vandalism, anti-social behaviour, and the bothy shed was ram raided.

In 2019 we saw inclement weather at many of our events which was not good for the Castle's finances. Could it have got any worse? It did!

Although our financial situation could always be better (we need to build our reserves), we remain confident that with the continued support of the village, a positive outlook and careful planning we will flourish.

Our thanks go to Rob Humphreys, a good friend to the Castle from James Holyoak & Parker for their continued support in relation to our year end accounting. In short, for not charging us.

Looking forward

This part in my report is pretty much the same as last year: I am optimistic about the future of the Castle, and I am pleased to see even more diversity on the board of Trustees. At the same time, we must remain mindful that the Castle needs to make more money, we feel that this can be done by "adding value" to what we already have without huge investment. We have the best program of events ever and will continue to build on them. We are limited at the Castle by space and striking a balance between space for re-enactors, traders and displays and car parking will always be a consideration.

The tearoom (now re-branded as kitchen@theCastle) is an asset to the Castle and one of our main targets for continued improvement. We have upgraded menus and introduce more local produce to improve our quality and this is starting to pay off. We make the one and only Whittington Wobbler!

We will continue to build on the growing reputation of the Castle's catering so that kitchen@theCastle becomes a destination in its own right. We are also maximising the use of our function room and other rooms for courses, workshops, gatherings etc, all of which can be catered for from our kitchen.

Mr Jonjo Evans
Chairman
22 September 2021

WHITTINGTON CASTLE PRESERVATION TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF
WHITTINGTON CASTLE PRESERVATION TRUST**

I report to the charity trustees on my examination of the accounts of the company for the Year Ended 31 December 2020 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Robert Humphreys BEng FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 22 September 2021

WHITTINGTON CASTLE PRESERVATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Income from:					
Donations, legacies and grants	2	52,400	44,333	96,733	9,729
Charitable activities	3	-	60,006	60,006	115,681
Investment income	4	-	5	5	8
Total incoming resources		52,400	104,344	156,744	125,418
Expenditure on:					
Raising funds	5	-	8,668	8,668	25,381
Charitable activities	6	-	75,797	75,797	78,536
Other expenditure	7	3,400	14,999	18,399	19,967
Transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds		49,000	4,880	53,880	1,534
Reconciliation of funds:					
Total funds brought forward	16	-	44,554	44,554	43,020
Total funds carried forward	16	<u>49,000</u>	<u>49,434</u>	<u>98,434</u>	<u>44,554</u>

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

WHITTINGTON CASTLE PRESERVATION TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	30,416	30,286
Current assets			
Debtors	12	108	1,558
Stocks		5,955	6,916
Cash at bank and in hand		62,877	8,444
		<u>68,940</u>	<u>16,918</u>
Creditors: amounts falling due within one year	13	<u>(922)</u>	<u>(2,049)</u>
Net current assets		68,018	14,869
Creditors: amounts falling due after more than one year	14	-	(601)
Net assets		<u>98,434</u>	<u>44,554</u>
Charity funds			
Unrestricted funds	16	<u>49,434</u>	<u>44,554</u>
		<u>98,434</u>	<u>44,554</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small company regime within Part 15 of the Companies Act 2006.

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 22 September 2021 and signed on its behalf by:

.....
Mr Jonjo Evans
Director and Trustee

.....
Mrs Davina Fairweather
Director and Trustee

The notes on pages 11 to 16 form part of these financial statements.
Company Registration Number: 03688770 (England & Wales)

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Whittington Castle Preservation Trust is a private company limited by guarantee, and a registered charity in England and Wales. The company number is 3688770 (England & Wales), and the registered charity number is 1075248. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity. The address of the registered office is Whittington Castle Castle Street, Whittington, Oswestry, Shropshire, SY11 4DF. The nature of the charity's operations and principal activities are to preserve and promote the use of Whittington Castle to the wider community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of services provided by volunteers has not been included.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income is included as it becomes receivable.

WHITTINGTON CASTLE PRESERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Rentals applicable to operating leases, where substantially all of the benefits and risks remain with the lessor, are charged to income and expenditure as incurred.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	straight line over 99 years
Plant and machinery	straight line over 5 years

1.7 Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.8 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.9 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WHITTINGTON CASTLE PRESERVATION TRUST

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

2. Donations, legacies and grants

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Donations	-	16,076	16,076	1,140
Grant income	52,400	-	52,400	480
Coronavirus Job Retention Scheme grants	-	12,782	12,782	-
Other government coronavirus grants	-	10,000	10,000	-
Membership	-	3,407	3,407	5,726
Miscellaneous	-	2,068	2,068	2,383
	52,400	44,333	96,733	9,729

3. Income from charitable activities

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Shop income	-	7,533	7,533	11,622
Car park	-	7,866	7,866	8,578
Functions	-	7,590	7,590	33,131
Tea room	-	37,017	37,017	62,350
	-	60,006	60,006	115,681

4. Investment income

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Deposit account interest	-	5	5	8
	-	5	5	8

5. Analysis of expenditure on fundraising activities

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Costs directly allocated to activities				
Fundraising trading	-	8,668	8,668	25,381
	-	8,668	8,668	25,381

6. Analysis of expenditure on charitable activities

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Costs directly allocated to activities				
Wages and social security	-	52,408	52,408	51,129
Rates and water	-	463	463	981
Insurance	-	9,049	9,049	11,289
Light and heat	-	5,076	5,076	6,191
Telephone	-	1,603	1,603	1,591
Advertising	-	1,010	1,010	3,021
Depreciation	-	2,940	2,940	2,326
Miscellaneous	-	3,248	3,248	2,008
	-	75,797	75,797	78,536

WHITTINGTON CASTLE PRESERVATION TRUST

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

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2020 £	Total 2019 £
Support costs				
Equipment leasing and other maintenance	3,400	5,173	8,573	8,680
Accountancy	-	1,200	1,200	1,140
Bank charges	-	976	976	1,972
General administration costs	-	7,650	7,650	8,175
	<u>3,400</u>	<u>14,999</u>	<u>18,399</u>	<u>19,967</u>

8. Net deficit for the year

	2020 £	2019 £
Net deficit is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	2,940	2,326
Independent examiner's fee	1,000	1,140
Amounts paid to Independent examiner in respect of other services	<u>200</u>	<u>-</u>

The independent examiner's fees of £1,000 relate solely to donated professional services in respect of the independent examination of the charity, that was provided free of charge for the year to 31 December 2020.

9. Trustees' remuneration and expenses

No trustee of the company, nor any person connected with them, has received or is due to receive any remuneration for the period, directly or indirectly from the Charity's funds.

No expenses have been reimbursed to any of the trustees in their role as trustees.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2020 Number	2020 FTE	2019 Number	2019 FTE
General manager	1	1	1	1
Tea room supervisor	1	1	1	1
Tea room assistants	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
	<u>4</u>	<u>3</u>	<u>4</u>	<u>3</u>

The total staff costs and employees benefits was as follows:

	2020 £	2019 £
Wages and salaries	52,408	51,129
Expenses	-	-
Social security costs *	<u>-</u>	<u>-</u>
	<u>52,408</u>	<u>51,129</u>

* £nil due to Employment Allowance rebate

No employee received total remuneration and employee benefits of more than £60,000.

WHITTINGTON CASTLE PRESERVATION TRUST

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

11. Tangible fixed assets

	Land & buildings £	Plant & machinery £	Total £
Cost or valuation:			
At 31 December 2019	29,741	51,751	81,492
Additions	-	3,070	3,070
At 31 December 2020	29,741	54,821	84,562
Depreciation:			
At 31 December 2019	4,580	46,626	51,206
Charge for year	471	2,469	2,940
At 31 December 2020	5,051	49,095	54,146
Net book value:			
At 31 December 2019	25,161	5,125	30,286
At 31 December 2020	24,690	5,726	30,416

12. Debtors

	2020 £	2019 £
Other debtors	108	-
Prepayments	-	1,558
	108	1,558

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Accrued expenses	195	1,018
Social security and other taxes	126	-
Hire purchase	601	1,031
	922	2,049

14. Creditors: amounts falling due in more than one year

	2020 £	2019 £
Hire purchase	-	601
	-	601

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted fund £	Total £
Fixed assets	30,416	-	-	30,416
Net current assets	4,018	15,000	49,000	68,018
	34,434	15,000	49,000	98,434

WHITTINGTON CASTLE PRESERVATION TRUST

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

16. Fund reconciliation

	As at 1 Jan 2020 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 31 Dec 2020 £
Unrestricted:					
General reserve	44,554	104,344	(99,464)	(15,000)	34,434
Designated funds:					
Kitchen refurbishment	-			15,000	15,000
Total unrestricted funds	44,554	104,344	(99,464)	-	49,434
Restricted:					
Heritage Lottery Fund	-	52,400	(3,400)	-	49,000
Total restricted funds	-	52,400	(3,400)	-	49,000
Total funds	44,554	156,744	(102,864)	-	98,434

Purposes of Designated Funds

The designated funds have been set aside for the purpose of a comprehensive refurbishment of the castle's kitchen and catering facilities, for which work was undertaken and completed in 2021.

Purposes of Restricted Funds

The restricted funds solely relate to a grant from the Heritage Lottery Fund. This grant is intended to fund improvements and repairs at the castle, and the board have a relatively unrestricted scope on the use of this fund. The fund has been fully utilised as at the date of approval of these accounts.

17. Related party transactions

No material transactions with related parties occurred during the year.