

Charity registration number: 1137979

The Lesley Haskins Charitable Trust

known as

The Erica Trust

Annual Report and Financial Statements

for the Year Ended 21 April 2022

The Lesley Haskins Charitable Trust
known as The Erica Trust

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The Lesley Haskins Charitable Trust
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Reference and Administrative Details

Trustees	Dr L Haskins
	Mr J White
	Dr A Nicholson
Principal Office	Woodland House
	Northleigh Lane
	Colehill
	Wimborne
	Dorset
Charity Registration Number	BH21 2PL
	1137979
Bankers	TSB
	Wimborne
	The Square
	Wimborne
	Dorset
Accountants	BH21 1JE
	Neil Ayton FCA
	Chartered Accountant
	DNA Accountancy Services Ltd
	24 The Mallards
	Totton
	Southampton
	SO40 3FQ

The Lesley Haskins Charitable Trust

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 21 April 2022.

Objectives and activities

Objects and aims

The Trust's Governing Document gives a wide remit which includes the acquisition and preservation of land and the preservation of nature and wild life generally in any part of the world.

The Trustees chosen target area is the south-east Dorset. it is here that the charity seeks to address the critical problems of habitat and species loss which occur in and around its urban fringe. In particular it looks to proactively pursue the acquisition of sites which have existing value, have potential to deflect damage from adjoining or nearby sites of value and have the potential to develop their own value- or any combination thereof.

Our underlying policy is to pursue, or to step in, when and where others are unable or unwilling to take effective action; that is to fill identified gaps and not to duplicate.

Public benefit

We promote public access, appreciation and enjoyment as appropriate to the type and purpose of the site acquired.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Trustees' Report

Lesley Haskins Charitable Trust, Trustees Report 2021/22

The Trust was lucky to both spot an auction sign on land linked to LHCT and ARC land at Ford Lane Parley Common and to have our pre-auction offer accepted. The land comprises wet meadow in the Uddens Water flood plain and dry heath/acid grassland above it. Management will be in close liaison with ARC and hopefully can be entered for an Environmental Scheme in due course.

At Rushmoor the old gravel pit was rejuvenated partly for the benefit of wildlife and partly to co-operate with Dorset Council Flood Department - who felt that this action might assist winter flooding of land upstream. A grant from Three Cross Solar Fund was obtained for this work.

At Lee Woods/Smokeham Bottom Wessex Woodland undertook the final substantial phase of timber felling and extraction - from the woodland slopes above Bladen Valley with follow up brash work being undertaken by a different contractor. Problems with wind blow over the road occurred at the bottom of Smokeham Bottom.

Fencing of the intended grazing area was completed and northern boundaries at Brookvale Farm were agreed with the neighbours and re fenced.

Exchanges are ongoing with frontagers of The Hollow Track Briantspuddle where some have the mistaken expectation that the Trust should be solely responsible for maintaining this bridleway/gravel track, despite the fact that the Trust barely uses it and their continual use includes delivery vans, horse boxes etc.

Ongoing winter management for gorse recycling, scrub/tree control, tree management, fencing repair etc took place on the reserves as needed.

Ongoing summer management by scrub spraying also took place as needed.

Summer grazing took place for the first time within the newly fenced sector at Lee Woods/Smokeham Bottom. The animals are dependent upon ponds at the western end. It is the case that grazing does not fully control scrub growth - hence ongoing effort still needs to be put into both pulling/cutting and spraying where necessary.

Financial Review

Income and endowments amounted to £181,064 less outgoings of £53,173 leaving £127,892 retained in unrestricted funds to leave them at £2,820,935 which together with the restricted funds £471,408 gave total funds of £3,292,343.

Most notably income comprises grants of £28,150 from each of BCP Council and Dorset County Council. Donations and legacies once again includes a gift of £50,000 from Dr Haskins which was made by further reducing her long term loan to the trust. Also included is the Gift Aid of £12,500 that was claimed on the donation. There were no timber sales during the year, although the monies raised from the prior year sales were £1,666 higher than expected and this has been reported in the 2021/22 report.

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Trustees' Report

In January 2022, Land on the North Side of Ford Lane, Ferndeadows was purchased for £137,480 including legal expenses. The remainder of the outgoings of the charity principally relate to the charitable objectives as outlined in these financial statements. The restricted funds relate to a Heritage Lottery Grant in connection with the purchase of land on the Canford Estate.

Cash in hand comprised £359,732. Creditors includes sundry expenses paid after the balance sheet date.

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

There have been no change of Trustees during the year.

Induction and training of trustees

As and when new trustees are needed they will be provided with details of the trust's governing document and a detailed history of the Charity's objectives along with any legal requirements associated with being a trustee.

Arrangements for setting key management personnel remuneration

Management of the Trust is undertaken on a voluntary basis by Dr. Haskins. The Trust does not employ any staff but engages contractors as and when necessary.

Organisational structure

The Trust organisation comprises: Dr L Haskins, the managing trustee, Mr J White and Dr A Nicholson. The trustees are in frequent and ongoing contact and make record of all significant decisions and progress in formal minutes as and when appropriate.

The annual report was approved by the trustees of the charity on 30 December 2022 and signed on its behalf by:



Dr L Haskins
Trustee

The Lesley Haskins Charitable Trust

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30 December 2022 and signed on its behalf by:



Dr L Haskins
Trustee

The Lesley Haskins Charitable Trust

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Independent Examiner's Report to the trustees of The Lesley Haskins Charitable Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 21 April 2022 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Lesley Haskins Charitable Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Lesley Haskins Charitable Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Lesley Haskins Charitable Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr N Ayton FCA
Chartered Accountant
ICAEW

DNA Accountancy Services Ltd
24 The Mallards
Totton
Southampton
SO40 3FQ

30 December 2022

The Lesley Haskins Charitable Trust

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Statement of Financial Activities for the Year Ended 21 April 2022

Year Ended 21 April 2021	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		162,073	-	162,073
Investment income	3	17,262	-	17,262
Other income		1,730	-	1,730
Total income		181,065	-	181,065
Expenditure on:				
Charitable activities		(52,569)	-	(52,569)
Total expenditure		(52,569)	-	(52,569)
Net movement in funds		128,496	-	128,496
Reconciliation of funds				
Total funds brought forward		2,820,933	471,408	3,292,341
Total funds carried forward	13	2,949,429	471,408	3,420,837
Year Ended 21 April 2020	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		87,106	-	87,106
Investment income	3	19,378	-	19,378
Other income		14,429	-	14,429
Total income		120,913	-	120,913
Expenditure on:				
Charitable activities		(38,025)	-	(38,025)
Total expenditure		(38,025)	-	(38,025)
Net movement in funds		82,888	-	82,888
Reconciliation of funds				
Total funds brought forward		2,738,046	471,408	3,209,454
Total funds carried forward	13	2,820,934	471,408	3,292,342

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.

The Lesley Haskins Charitable Trust

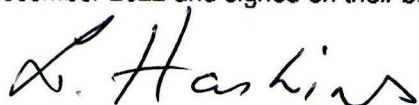
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(Registration number: 1137979)

Balance Sheet as at 21 April 2022

	Note	2022 £	2021 £
Fixed assets			
Heritage assets	8	2,854,331	2,718,131
Current assets			
Debtors	9	429	47,479
Cash at bank and in hand		<u>359,732</u>	<u>370,858</u>
		360,161	418,337
Creditors: Amounts falling due within one year	10	<u>(779)</u>	<u>(1,250)</u>
Net current assets		<u>359,382</u>	<u>417,087</u>
Total assets less current liabilities		3,213,713	3,135,218
Creditors: Amounts falling due after more than one year	11	<u>(350,000)</u>	<u>(400,000)</u>
Net assets		<u><u>2,863,713</u></u>	<u><u>2,735,218</u></u>
Funds of the charity:			
Restricted funds		<u>471,408</u>	<u>471,408</u>
Unrestricted income funds			
Unrestricted funds	13	2,949,429	2,820,934
Revaluation reserve	12	<u>(557,124)</u>	<u>(557,124)</u>
Total unrestricted funds		<u>2,392,305</u>	<u>2,263,810</u>
Total funds		<u><u>2,863,713</u></u>	<u><u>2,735,218</u></u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 30 December 2022 and signed on their behalf by:



Dr L Haskins
Trustee

The Lesley Haskins Charitable Trust

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Notes to the Financial Statements for the Year Ended 21 April 2022

1 Accounting policies

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lesley Haskins Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Changes in accounting policy

The charity has changed its accounting policy from cash based to accrual based,

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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Notes to the Financial Statements for the Year Ended 21 April 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Heritage assets

The trust will initially account for heritage assets at cost price together with costs of acquisition. Periodically the trustees will carry out revaluation exercises and adjust accordingly. Heritage asset improvement and maintenance costs incurred in connection with the objectives of the charity are written directly to unrestricted funds.

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Notes to the Financial Statements for the Year Ended 21 April 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Notes to the Financial Statements for the Year Ended 21 April 2022

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	50,000	50,000	50,340
Gift aid reclaimed	12,500	12,500	12,500
Grants, including capital grants;			
Grants from other charities	99,573	99,573	24,266
	<u>162,073</u>	<u>162,073</u>	<u>87,106</u>

3 Investment income

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	31	31	285
Income from rents	17,231	17,231	19,093
	<u>17,262</u>	<u>17,262</u>	<u>19,378</u>

4 Expenditure on raising funds

5 Analysis of governance and support costs

Governance costs

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Notes to the Financial Statements for the Year Ended 21 April 2022

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,180	1,180	620
Legal fees	4,738	4,738	-
Depreciation, amortisation and other similar costs	-	-	500
Other governance costs	934	934	1,091
	<u>6,852</u>	<u>6,852</u>	<u>2,211</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 21 April 2022

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Heritage assets

	Heritage Assets £	Total £
Cost		
At 22 April 2021	2,718,131	2,718,131
Additions	<u>136,200</u>	<u>136,200</u>
At 21 April 2022	2,854,331	2,854,331
Depreciation		
At 21 April 2022	<u>-</u>	<u>-</u>
Net book value		
At 21 April 2022	<u><u>2,854,331</u></u>	<u><u>2,854,331</u></u>

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Notes to the Financial Statements for the Year Ended 21 April 2022

Revaluation

The company's heritage assets have been included at fair value.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £Nil (2021 - £Nil).

9 Debtors

	2022	2021
	£	£
Prepayments	429	474
Other debtors	-	47,005
	<u>429</u>	<u>47,479</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	630
VAT due	179	-
Accruals	600	620
	<u>779</u>	<u>1,250</u>

11 Creditors: amounts falling due after one year

	2022	2021
	£	£
Other loans	<u>350,000</u>	<u>400,000</u>

Long term creditors consists of a personal loan from Mrs L Haskins in connection with the purchase of Briantspuddle Woods. The loan has no specific terms as to repayment or finance charges. The loan agreement stipulates that no charge shall be entered into over the woods without the prior consent of Mrs Haskins and that the Trustees have undertaken to execute a legal charge over Blackdown Woods if required by Mrs Haskins. In the event of Mrs Haskins demise, the loan would be waived as a gift in her will.

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Notes to the Financial Statements for the Year Ended 21 April 2022

12 Reserves

	Revaluation reserve £	Total £
At 22 April 2021	557,124	557,124
Surplus on property revaluation	-	-
At 21 April 2022	<u>557,124</u>	<u>557,124</u>
	Revaluation reserve £	Total £
At 22 April 2020	<u>557,124</u>	<u>557,124</u>

13 Funds

	Balance at 22 April 2021 £	Incoming resources £	Resources expended £	Balance at 21 April 2022 £
Unrestricted funds				
General	(2,820,933)	(181,065)	52,569	(2,949,429)
Restricted funds	<u>(471,408)</u>	<u>-</u>	<u>-</u>	<u>(471,408)</u>
Total funds	<u>(3,292,341)</u>	<u>(181,065)</u>	<u>52,569</u>	<u>(3,420,837)</u>
	Balance at 22 April 2020 £	Incoming resources £	Resources expended £	Balance at 21 April 2021 £
Unrestricted funds				
General	(2,738,046)	(120,913)	38,025	(2,820,934)
Restricted funds	<u>(471,408)</u>	<u>-</u>	<u>-</u>	<u>(471,408)</u>
Total funds	<u>(3,209,454)</u>	<u>(120,913)</u>	<u>38,025</u>	<u>(3,292,342)</u>

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Statement of Financial Activities by fund for the Year Ended 21 April 2022

	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and Endowments from:		
Donations and legacies	162,073	87,106
Investment income	17,262	19,378
Other income	1,730	14,429
Total income	181,065	120,913
Expenditure on:		
Charitable activities	(52,569)	(38,025)
Total expenditure	(52,569)	(38,025)
Net income	128,496	82,888
Net movement in funds	128,496	82,888
Reconciliation of funds		
Total funds brought forward	2,820,933	2,738,046
Total funds carried forward	2,949,429	2,820,934

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Statement of Financial Activities by fund for the Year Ended 21 April 2022

	Total Restricted funds 2022 £	Restricted funds 2021 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	471,408	471,408
Total funds carried forward	<u>471,408</u>	<u>471,408</u>

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Detailed Statement of Financial Activities for the Year Ended 21 April 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	162,073	87,106
Investment income (analysed below)	17,262	19,378
Other income (analysed below)	1,730	14,429
Total income	181,065	120,913
Expenditure on:		
Charitable activities (analysed below)	(52,569)	(38,025)
Total expenditure	(52,569)	(38,025)
Net income	128,496	82,888
Net movement in funds	128,496	82,888
Reconciliation of funds		
Funds - b/fwd	2,820,933	2,738,046
Restricted funds brought forward	471,408	471,408
Total funds brought forward	3,292,341	3,209,454
Total funds carried forward	3,420,837	3,292,342

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Detailed Statement of Financial Activities for the Year Ended 21 April 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	50,000	50,340
Gift Aid tax reclaimed	12,500	12,500
Grants - other agencies	58,550	1,600
RPA Basic payments	41,023	22,666
	<u>162,073</u>	<u>87,106</u>
<i>Investment income</i>		
Rents received	17,231	19,093
Interest on cash deposits	31	285
	<u>17,262</u>	<u>19,378</u>
<i>Other income</i>		
Timber sales	1,667	14,415
Other income	63	14
	<u>1,730</u>	<u>14,429</u>
<i>Charitable activities</i>		
Maintenance charges	(45,717)	(35,814)
Rates and water property	(334)	(479)
Independent examiner's fee	(1,180)	(620)
Legal and professional fees	(4,738)	-
Profit/(loss) on sale of tangible fixed assets held for charity's own use	-	(500)
Insurance	(600)	(612)
	<u>(52,569)</u>	<u>(38,025)</u>