

# PENGERICK HISTORIC & EDUCATION TRUST

England & Wales · Charity number 1143625

## Details

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**Other names** NONE

**Status** Registered

**Legal form** Charitable company

**Company number** [07610812](#)

**Registered** 2011-09-01

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

## Contact

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**Address** 23 Nansavallon Road  
Truro  
TR1 3JY

**Phone** 01736763973

**Email** [info@pengersickcastle.org.uk](mailto:info@pengersickcastle.org.uk)

**Website** [www.pengersickcastle.org.uk](http://www.pengersickcastle.org.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1.1 THE ADVANCEMENT OF HERITAGE BY THE PRESERVATION OF PENGERICK CASTLE, PRAA SANDS, PENZANCE, CORNWALL ('THE CASTLE') AND ITS SURROUNDING GROUNDS FOR THE PUBLIC BENEFIT, INCLUDING (WITHOUT LIMITATION) CONTRIBUTING TO OR MEETING IN FULL THE COST OF PRESERVING, MAINTAINING AND ENHANCING THE CASTLE AND ITS ASSOCIATED BUILDINGS, ITS HISTORIC CONTENTS AND THE SURROUNDING GROUNDS, INCLUDING ANY FUTURE ACQUISITIONS UNDERTAKEN TO FACILITATE OR FURTHER THE OBJECTS; AND1.2 TO PROVIDE FOR THE EDUCATION OF THE PUBLIC, INCLUDING CHILDREN VISITING THE CASTLE, IN THE HISTORIC HERITAGE OF THE CASTLE; IN PARTICULAR (BUT WITHOUT LIMITATION): -1.2.1 TO RESTORE FOR SUCH PURPOSES THE GARDENS WITHIN THE GROUNDS OF THE CASTLE; AND1.2.2 TO EXTEND THESE GROUNDS BY PURCHASING ADJOINING BUILDINGS AND/OR LAND FORMERLY PART OF THE CASTLE.

**Activities:** Advancement of heritage by preserving of Pengersick Castle for the public benefit, maintaining and enhancing The Castle its associated buildings, historic contents and surrounding grounds. Providing for

the education of the public in the historic heritage of The Castle: restoring the gardens; and extending by purchasing adjoining buildings and/or land formerly part of The Castle.

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- Cornwall

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£107,595	£99,075	-	-
2024-04-30	£126,723	£75,519	-	-
2023-04-30	£105,646	£63,394	-	-
2022-04-30	£64,355	£44,872	-	-
2021-04-30	£37,671	£29,234	-	-

## Trustees

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Name	Role	Appointed
MR J P HODGETTS	Chair	2011-09-01
MR S M TUCKER		2011-09-01

**PENGERSICK HISTORIC & EDUCATION TRUST**

England & Wales - Charity number 1143625

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month 05	Year 2024		Day 30	Month 04	Year 2025

## Section A Reference and administration details

**Charity name**

Pengersick Historic & Education Trust

**Other names charity is known by**

**Registered charity number (if any)**

1143625

**Charity's principal address**

Pengersick Castle,	
Pengersick Lane, Praa Sands,	
Penzance, Cornwall	
<b>Postcode</b>	<b>TR20 9SJ</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jonathan Hodgetts	Chair		
2	Stephen Tucker	Treasurer		
3	Beth Wheeler	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year
None	

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
None		

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

Jonathan Hodgetts

**Section B Structure, governance and management**

**Description of the charity’s trusts**

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Charitable Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	By invitation, being mindful of Equality, Diversity and Inclusion and having followed due diligence checks. Appointed by the Chair and/or the Board of Trustees.

**Additional governance issues (Optional information)**

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

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

**Section C Objectives and activities**

<b>Summary of the objects of the charity set out in its governing document</b>	The Trustees shall hold the Trust Fund and its income upon Trust to apply them to the following objects (“the Objects”)
	To preserve Pengersick Castle, Praa Sands, Penzance, Cornwall TR20 9SJ and its surrounding grounds for posterity and for the purpose of advancing education for the public benefit in the historical heritage of Pengersick Castle.
	To facilitate these Objects, the Trust may contribute to or meet in full the cost of preserving, maintaining and enhancing Pengersick Castle,

associated buildings, the historic contents and the surrounding grounds including any future acquisitions which can be undertaken to facilitate or further these Objects.

These Objects (as amended) being agreed at a special meeting of The Pengersick Historic & Education Trust held at Pengersick Castle on June 18<sup>th</sup>, 2008.

During the year, the trust delivered a range of activities to enhance public understanding of the site's historic, cultural, and environmental importance. Guided walks and tours were offered throughout the year, providing accessible learning opportunities for visitors of all ages and encouraging broader community interest in local heritage.

The trust also further developed its volunteer programme, enabling local people to gain new skills, support conservation work, and take part in caring for the castle and its grounds. This involvement helps maintain the quality and safety of the site.

In addition, the site continued to host weddings and private events, which introduce new audiences to the historic environment. Income from these events supported the ongoing maintenance of the site and the delivery of educational activities.

Feedback from visitors and participants was consistently positive, demonstrating the value of the trust's work in promoting understanding and appreciation of the heritage site. Trustees confirm that all activities met Charity Commission guidance on public benefit.

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

**Additional details of objectives and activities (Optional information)**

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

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

The trust is greatly supported by the hard work of its committed volunteers. Through their maintenance and preservation of the garden, we are able to keep the site inviting and open to the public.

Their involvement plays a key role in enhancing the quality of each visitor's experience.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

During the year, the charity expanded its activities and strengthened its contribution to the community. A high volume of weddings and private events generated essential income to support our work. Our guided tours and history walks continued to be well attended and received consistently positive feedback.

Engagement from both visitors and volunteers increased notably, helping to build stronger community connections. Volunteer efforts resulted in clear improvements across the castle and grounds.

Overall, the charity received many favourable reviews, reflecting the strong quality of the visitor experience we delivered.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Our policy is to keep a minimum of one year's basic running cost to the side, to fall back on if needed.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

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

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

## Section F Other optional information

## Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Johnathan Philip Hodgetts

Position (eg Secretary, Chair, etc)

Chairman

**Date** 04/02/2025

Pengersick Historic & Education Trust	Charity No	1143625	
	Company No	07610812	
<b>Annual accounts for the period</b>			
1 May 2024		<b>To</b>	30 April 2025

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	£	funds £ F01	funds £ F02	funds £ F03	Total funds £ F04	funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	276	-	-	276	-
Charitable activities	S02	113,015	-	-	113,015	126,723
Other trading activities	S03	-	-	-	-	-
Investments	S04	5,696	-	-	5,696	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	107,595	-	-	107,595	126,723
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	99,075	-	-	99,075	75,519
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	99,075	-	-	99,075	75,519
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	8,520	-	-	8,520	51,204
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	8,520	-	-	8,520	51,204
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	8,520	-	-	8,520	51,204
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	8,520	-	-	8,520	51,204
<b>funds:</b>						
Total funds brought forward	S23	965,354	-	-	965,354	914,150
<b>Total funds carried forward</b>	S24	973,874	-	-	973,874	965,354

Pengersick Historic & Education Trust		Charity No	1143625
		Company No	07610812
Annual accounts for the period	Period start date: 1 May 2024	To period end date: 30 April 2025	

**Section B Balance Sheet**

			ed funds	funds	t funds	year	year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	799,100	-	-	799,100	799,100
Investments	(Note 17)	B04	45,526	-	-	45,526	51,224
	<b>Total fixed assets</b>	B05	844,626	-	-	844,626	850,324
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	94,635	-	-	94,635	97,292
	<b>Total current assets</b>	B10	94,635	-	-	94,635	97,292
year	(Note 20)	B11	-	-	-	-	-
	<b>Net current assets/(liabilities)</b>	B12	94,635	-	-	94,635	97,292
	<b>Total assets less current liabilities</b>	B13	939,261	-	-	939,261	947,616
year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	939,261	-	-	939,261	947,616
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	939,261	-	-	939,261	974,636
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
	<b>Total funds</b>	B22	939,261	-	-	939,261	974,636

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

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 the Statement of Recommended Practice: Accounting and Reporting by 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
- and with\* 

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\* 

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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b>Not applicable</b>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<b>Not applicable</b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<table border="1"><tr><td style="text-align: center;">1</td></tr></table>	1	* -Tick as appropriate
1			
No*	<table border="1"><tr><td style="text-align: center;">0</td></tr></table>	0	
0			

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	Not applicable
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	Not applicable

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	Not applicable
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**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	1	* -Tick as appropriate
No*	0	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	Not applicable
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	Not applicable
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	1	* -Tick as appropriate
No*	0	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	Not applicable
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	Not applicable
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	Not applicable



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

None

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated \_\_\_\_\_

Note 2		Accounting policies		
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:			
	· the charity becomes entitled to the resources;	Yes*	No*	N/a*
	· it is more likely than not that the trustees will receive the resources;	1	0	0
	· the monetary value can be measured with sufficient reliability.			
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		1	0	0
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		1	0	0
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		1	0	0
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		1	0	0
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		1	0	0
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		1	0	0
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		1	0	0
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		1	0	0
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		1	0	0
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		1	0	0
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		1	0	0
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		1	0	0
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		1	0	0
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		1	0	0
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		1	0	0
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		1	0	0
<b>Income from interest.</b>	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No*	N/a*

<b>Income from membership royalties and dividends</b>	This is included in the accounts when receipts are probable and the amount receivable can be measured reliably.	1	0	0
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		1	0	0
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		1	0	0
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		1	0	0
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		1	0	0
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		1	0	0
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		1	0	0
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		1	0	0
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		1	0	0
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		1	0	0
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		1	0	0
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		1	0	0
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		1	0	0
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		1	0	0
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		1	0	0
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		1	0	0
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		0	1	0
	They are valued at cost.	Yes*	No*	N/a*
		0	0	1
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		1	0	0
	They are valued at cost.	Yes*	No*	N/a*
		1	0	0
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		1	0	0
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments	1	0	0
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		1	0	0
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		1	0	0
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		1	0	0
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		1	0	0
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		0	1	0
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		0	0	1

<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None
---	------

Note 3	Income	Analysis of income			Total funds £	Prior year £
		funds	funds	funds		
<b>Donations and legacies:</b>	Donations and gifts	276	-	-	276	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>276</b>	<b>-</b>
<b>Charitable activities:</b>	Hire of castle premises	113,015	-	-	113,015	126,723
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>113,015</b>	<b>-</b>	<b>-</b>	<b>113,015</b>	<b>126,723</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>		<b>113,291</b>	<b>-</b>	<b>-</b>	<b>113,291</b>	<b>126,723</b>

**Other information:**

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>unfilled conditions and other contingencies attaching to grants that</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
contingencies attaching to resources		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		



## Note 6

## Expenditure

This year

Analysis	This year				
	funds	income funds	funds	Total funds	funds
<b>Expenditure on raising funds:</b>	<b>£</b>				
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities:</b>					
Castle premises operation and maintenance	99,075	-	-	99,075	75,519
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>99,075</b>	<b>-</b>	<b>-</b>	<b>99,075</b>	<b>75,519</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-

	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	99,075	-	-	99,075	75,519

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				undertaken
	undertaken	funding of	Support Costs	Total this year	
	£	£	£	£	£
Activity 1	-	-	-	-	-
Activity 2	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).



-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	75,519

Last year		
funding of	Support	Total last
£	Costs	year
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-

--

--

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



**Section C**

**Notes to the accounts**

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C** **Notes to the accounts**

**Note 10** **Details of certain types of expenditure**

**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-

**Section C**

**Notes to the accounts**

**Note 11 Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees c*

**11.1 Staff Costs**

	This year £
Salaries and wages	-
Social security costs	-
Pension costs (defined contribution scheme)	
Other employee benefits	-
<b>Total staff costs</b>	-

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**  
Last year:

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

*Please give details of the number of employees whose total employee benefits (excluding costs) fell within each band of £10,000 from £60,000 upwards. If there are no such trans enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

Band	Number of
	This year
£60,000 to £69,999	-
£70,000 to £79,999	-
£80,000 to £89,999	-
£90,000 to £99,999	-
£100,000 to £109,999	-

**Please provide the total amount paid to key management**

This year £
-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	-
Governance	-
Other	-
<b>Total</b>	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £
-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

This year
£
-

**The nature of the payment (cash, asset etc.)**

--

**The extent of redundancy funding at the balance sheet date**

This year
£
-

**Please state the accounting policy for any redundancy or termination payments**

--

**(cont)**

*dealt with in Note 28)*

Last year £
-
-
-
-
-

--

--

*ing employer pension  
actions, please*

--

employees
Last year
-
-
-
-
-
-

Last year
£
-

<b>Last year Number</b>
-
-
-
-
-



<b>Last year £</b>
-

<b>Last year</b>
<b>£</b>
-

--

<b>Last year</b>
<b>£</b>
-

--

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

--

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:****13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	institutions	individuals	Support costs £
Activity or project 1	-	-	-
Activity or project 2	-	-	-
Activity or project 3	-	-	-
Activity or project 4	-	-	-
<b>Total</b>	-	-	-

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes
	No

Names of institution	Purpose

*Total grants to institutions in reporting period*

*Other unanalysed grants*

**TOTAL GRANTS PAID**

|

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	institutions	individuals	Support costs £
Activity or project 1	-	-	-
Activity or project 2	-	-	-
Activity or project 3	-	-	-
Activity or project 4	-	-	-
<b>Total</b>	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes
No

Names of institution	Purpose

**Total grants to institutions in reporting period**

**Other unanalysed grants**

**TOTAL GRANTS PAID**

**(cont)**

*a material part of*

Total £
-
-
-
-
-

<b><i>Please provide details of charity's URL.</i></b>
<b><i>Provide details below</i></b>

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-
-

-



**Note 14****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment
	£	£	£	£
At the beginning of the	-	-	-	-
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				

At beginning of the	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**14.4 Impairment**

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

**14.5 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

**This year**

***the effective date of the revaluation***

--

***the name of independent valuer, if applicable***

--

***the methods applied and significant assumptions***

--

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

-
---

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

<b>This year</b>
<b>£</b>

-
---

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

-
---

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = rec



Total	
£	
	-
	-
	-
	-
	-
	-

SL or RB	

	-
	-
	-
	-
	-
	-

	-
	-

--

--

**Last year**

-

<b>Last year</b>
<b>£</b>
-
-

*(including balance). Also*

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:***Reasons for choosing amortisation rates**

--

***Policies for the recognition of any capital development***

--

**15.5 Impairment**

This year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

Last year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

--	--

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

--	--

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

--	--

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

--	--

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

--	--

**(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**

--	--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

)

--

--





*ducing  
in years);*

## Note 16

## Heritage assets

Please complete this note if the charity has heritage assets

## 16.1 General disclosures for all charities holding heritage assets

	This year	
(i) Explain the nature and scale of heritage assets held.	Pengersick Catstle and grounds	Pengersi
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Preservation and improvement of Pengersick Castle Valuing this asset is difficult due to its uniqueness. The charity attempts to re-value the Castle once every 10 years and the policy is applied in the intervening years.	

## 16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £
At beginning of the year	799,100	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	799,100	-	-	-

## 16.3 Depreciation and impairments

**Basis				
** Rate				

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-

At end of year

-	-	-	-
---	---	---	---

**16.4 Net book value**

Net book value at the beginning of the year

799,100	-	-	-
---------	---	---	---

Net book value at the end of the year

799,100	-	-	-
---------	---	---	---

**16.5 Impairment**

**This year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

**Last year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year
Not applicable

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A  £
Carrying amount at the beginning of the period	-
Additions	-
Disposals	-
Depreciation/impairment	-
Revaluation	-
Carrying amount at the end of period	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

This year	
-----------	--

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

Not applicable	
----------------	--

**(ii) Describe the significance and nature of heritage assets.**

--	--

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

--	--

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**

--	--

### 16.9 Five year summary of heritage assets transactions

	2025	2024	2023	2022
	£	£	£	£
<b>Purchases</b>				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-			
Other	-			
<b>Donations</b>				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
<b>Total additions</b>	-	-	-	-
<b>Charge for impairment</b>				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-
<b>Disposals</b>				
Group A - carrying amount	-	-	-	-
Group B - carrying amount	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
<b>Total disposals</b>	-	-	-	-

cont)

<b>Last year</b>
<b>ck Catstle and grounds</b>
<b>astle and grounds. he Trust has a policy that nd that no depreciation is</b>

<b>Total</b>
<b>£</b>
799,100
-
-
-
-
799,100

	<b>Straight Line ("SL") or Reducing Balance ("RB")</b>

-
-
-
-
-

-
---

799,100
---------

799,100
---------

--

--

<b>Last year</b>

**ation**

<b>At cost Group B</b>	<b>Total</b>
<b>£</b>	<b>£</b>
799,100	799,100
-	-
-	-
-	-
-	-
799,100	799,100

<b>Last year</b>
------------------




**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other
Carrying (fair) value at beginning of period	-	51,224	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-
<b>Less: impairments</b>	-	5,698	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-
Carrying (fair) value at end of year	-	45,526	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets, no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Fair value at year end	Cost less:
£	
-	
-	
-	
-	
-	
-	
-	

Grand total (Fair value at year end+Cost less impairment)

--

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	
-	
-	
-	
-	
-	
-	
-	
-	
-	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

This year	Last year
£	
-	
-	
-	
-	

**Other investments**

-	
---	--

**Total**

-	
---	--

**17.5 Guarantees**

**Please provide details and amount of any guarantee made to or on behalf of a third party**

**This year**

**Name of the entity or entities benefitting from those guarantees**

**Please explain how the guarantee furthers the charity's aims**

## 17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>
<b>Total</b>

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>
<b>Total</b>

Terms and conditions eg interest rate, security provided

This year	

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

This year	

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

--	--

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

--	--

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

--	--

3) [REDACTED]

<b>Total</b>
51,224
-
-
- 5,698
-
-
-
45,526

--

*ween  
s the value of  
s where there is*

heet row B04

<b>s impairment</b>
<b>£</b>
-
-
-
-
-
-

-
---

<b>s impairment</b>
<b>£</b>
-
-
-
-
-
-
-
-

<b>st year</b>

**he balance**

<b>st year</b>
<b>£</b>
-
-
-
-

-
-

Last year

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

This year £	Last year £
-	-
-	-
-	-
-	-

Last year

Last year


**Note 18**                      **Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

### 20.2 Deferred income

Please complete this note if the charity has deferred income

Please explain the reasons why income is deferred.

	This year	Last year

#### Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

**Section C****Notes to the accounts****(cont)****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

	<b>This year</b>	<b>Last year</b>
	Not applicable	Not applicable

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

	Not applicable	Not applicable
--	----------------	----------------

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
94,635	97,292
-	-
-	-
-	-
94,635	97,292

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<b>Please provide details of the nature of the event</b>	Not applicable	Not applicable
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	All income and expenditure	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

**Note 27** **Charity funds**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

**Note 27**

**Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>
Between unrestricted and restricted funds	Not applicable
Between endowment and restricted funds	Not applicable
Between endowment and unrestricted funds	Not applicable

**Last year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>
Between unrestricted and restricted funds	Not applicable
Between endowment and restricted funds	Not applicable
Between endowment and unrestricted funds	Not applicable

**27.4 Designated funds**

**This year**

<b>Planned use</b>	<b>Purpose of the designation</b>

**Last year**

<b>Planned use</b>	<b>Purpose of the designation</b>


**(cont)**

<b>Amount</b>
-
-
-
-

<b>Amount</b>
-
-
-
-

<b>Amount</b>
-
-
-
-
-
-

<b>Amount</b>
-
-
-

	-
	-
	-

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in c of such transactions should be provided in this note. If there are no transactions to report, please enter "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and any remuneration or other benefits paid to a trustee by the charity or any institution or company conn*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit		
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	£
Not applicable		-	-	-
		-	-	-
		-	-	-
		-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with the charity.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit		
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	
		-	-	-
		-	-	-
		-	-	-
		-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


## 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be noted. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year
	£
Travel	-
Subsistence	-
Accommodation	-
Other (please specify):	-
	-
<b>TOTAL</b>	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a financial interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for at period end
			£	£	£
			-	-	
			-	-	
			-	-	

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Last year**

There have been no related party transactions in the reporting period (True or False)

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount £</b>	<b>Balance at period end £</b>	<b>Provision for at period £</b>
			-	-	
			-	-	
			-	-	
			-	-	

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

nt)

guidance notes) details  
ter "True" in the box

--

legal authority for,  
ected with it.

value	
Other	TOTAL
£	£
-	-
-	-
-	-
-	-


--

***legal authority for,  
ected with it.***

value	
Other	TOTAL
£	£
-	-
-	-
-	-
-	-


***If be provided in this  
ons to report, please***

--

Last year	
£	
	-
	-
	-
	-
	-
	-
	-

--

*Company has a material  
action, please enter*

--

Bad debts at end	Amounts written off during reporting period
	£
-	-
-	-
-	-
-	-

--

--

--

bad debts dend	during £
-	-
-	-
-	-
-	-

--

--

**Note 29**

**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Pengelsick Historic Education Trust

On accounts for the year ended

30th April 2025

Charity no (if any)

1143625

Set out on pages

1

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed: Daisy Wright

Date: 09/02/26

Name: DAISY WRIGHT

Relevant professional qualification(s) or body (if any):

Address: 4 ALMA PLACE

PENZANCE

TR18 2BX

**PENGERSICK HISTORIC & EDUCATION TRUST**

England & Wales - Charity number 1143625

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month 05	Year 2023		Day 30	Month 04	Year 2024

## Section A Reference and administration details

**Charity name**

Pengersick Historic & Education Trust

**Other names charity is known by**

**Registered charity number (if any)**

1143625

**Charity's principal address**

Pengersick Castle,	
Pengersick Lane, Praa Sands,	
Penzance, Cornwall	
<b>Postcode</b>	TR20 9SJ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jonathan Hodgetts	Chair		
2	Stephen Tucker	Treasurer		
3	Beth Wheeler	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year
None	

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
None		

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

Jonathan Hodgetts

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Charitable Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	By invitation, being mindful of Equality, Diversity and Inclusion and having followed due diligence checks. Appointed by the Chair and/or the Board of Trustees.

**Additional governance issues (Optional information)**

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

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

**Section C Objectives and activities**

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

The Trustees shall hold the Trust Fund and its income upon Trust to apply them to the following objects ("the Objects")

To preserve Pengersick Castle, Praa Sands, Penzance, Cornwall TR20 9SJ and its surrounding grounds for posterity and for the purpose of advancing education for the public benefit in the historical heritage of Pengersick Castle.

To facilitate these Objects, the Trust may contribute to or meet in full the cost of preserving, maintaining and enhancing Pengersick Castle,

associated buildings, the historic contents and the surrounding grounds including any future acquisitions which can be undertaken to facilitate or further these Objects.

These Objects (as amended) being agreed at a special meeting of The Pengersick Historic & Education Trust held at Pengersick Castle on June 18<sup>th</sup>, 2008.

During the year, the trust delivered a wide range of activities designed to deepen public understanding of the site's historical, cultural and environmental significance. Guided history walks and tours ran throughout the year, offering engaging learning opportunities for visitors of all ages and helping to foster greater community interest in local heritage.

As we continued to recover from the Covid-19 pandemic, the trust continued to focus on rebuilding participation and restoring the full breadth of our activities. The return of visitors and community groups has enabled us to resume activities at pre-pandemic levels, strengthening our role as a safe, welcoming, and educational resource for the public.

We continued to hold weddings and events on site, increasing our public reach massively. These events also provided valuable income, allowing for ongoing site maintenance and enabling us to create meaningful and accessible educational opportunities for the public.

Feedback from visitors and participants was consistently positive, demonstrating the value of the trust's work in promoting understanding and appreciation of the heritage site. Trustees confirm that all activities met Charity Commission guidance on public benefit.

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

**Additional details of objectives and activities (Optional information)**

The trust continues to benefit from the hard work of our loyal volunteers. Our volunteers contribute to the ongoing maintenance and preservation of the gardens and grounds, keeping the space welcoming and safe for the public to access.

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

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

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

This year, the charity has actively increased its activity and community impact by hosting more educational history walks and tours, attracting strong attendance and positive feedback.

We also attracted attention from photography and botany societies, which we hosted gladly. Along with this, we held tea afternoons for the women's institute that were well attended.

We hosted an increased number of weddings and private events, providing vital income for our day-to-day operations and helped us reach a wider audience.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

Our policy is to keep a minimum of one year's basic running cost to the side, to fall back on if needed.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

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

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

## Section F

## Other optional information

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Johnathan Philip Hodgetts

Position (eg Secretary, Chair, etc)

Chairman

**Date** 05/02/2024

Pengersick Historic & Education Trust		Charity No	1143625	
		Company No	07610812	
<b>Annual accounts for the period</b>				
1 May 2023		<b>To</b>	30 April 2024	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	100
Charitable activities	S02	126,723	-	-	126,723	105,546
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>126,723</b>	<b>-</b>	<b>-</b>	<b>126,723</b>	<b>105,646</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	75,519	-	-	75,519	63,394
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>75,519</b>	<b>-</b>	<b>-</b>	<b>75,519</b>	<b>63,394</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	<b>51,204</b>	<b>-</b>	<b>-</b>	<b>51,204</b>	<b>42,252</b>
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	<b>51,204</b>	<b>-</b>	<b>-</b>	<b>51,204</b>	<b>42,252</b>
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	<b>51,204</b>	<b>-</b>	<b>-</b>	<b>51,204</b>	<b>42,252</b>
<b>Extraordinary items</b>	S18	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	S19	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>51,204</b>	<b>-</b>	<b>-</b>	<b>51,204</b>	<b>42,252</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	914,150	-	-	914,150	871,898
<b>Total funds carried forward</b>	S24	<b>965,354</b>	<b>-</b>	<b>-</b>	<b>965,354</b>	<b>914,150</b>

Charity Name

Charity No  
Company No**Section B Balance sheet**

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	799,100	-	-	799,100	799,100
Investments	(Note 17)	B04	51,224	-	-	51,224	45,384
	<b>Total fixed assets</b>	B05	850,324	-	-	850,324	844,484
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	97,292	-	-	97,292	74,852
	<b>Total current assets</b>	B10	97,292	-	-	97,292	74,852
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-	-	-
	<b>Net current assets/(liabilities)</b>	B12	97,292	-	-	97,292	74,852
	<b>Total assets less current liabilities</b>	B13	947,616	-	-	947,616	919,336
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	947,616	-	-	947,616	919,336
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	947,616	-	-	947,616	919,336
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
	<b>Total funds</b>	B22	947,616	-	-	947,616	919,336

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

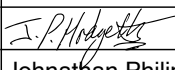
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Beth Wheeler	07/01/25

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	07/01/25
Johnathan Philip Hodgetts	Print name

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by 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
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable



Section C	Notes to the accounts	(cont)		
<b>Note 2</b>	<b>Accounting policies</b>			
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/A*
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SCRPF or FRS 102.	Yes*	No*	N/A*
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRPF).	Yes*	No*	N/A*
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SCRPF).	Yes*	No*	N/A*
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/A*
<b>Government grants</b>	The charity has received government grants in the reporting period.	Yes*	No*	N/A*
<b>Tax reliefs on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/A*
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/A*
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/A*
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/A*
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/A*
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/A*
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/A*
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/A*
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/A*
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/A*
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/A*
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/A*
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/A*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/A*
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRPF) and are included as an item of other income in the SoFA.	Yes*	No*	N/A*
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/A*
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/A*
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per costs, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/A*
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/A*
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/A*
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/A*
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/A*
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes*	No*	N/A*
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes*	No*	N/A*
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SCRPF. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SCRPF.	Yes*	No*	N/A*
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/A*
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost, and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/A*
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes*	No*	N/A*
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes*	No*	N/A*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/A*
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/A*
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/A*
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/A*
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/A*
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

Section C	Notes to the accounts	(cont)
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## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	100
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	100	
<b>Charitable activities:</b>	Hire of castle premises	126,723	-	-	126,723	105,546
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	126,723	-	-	126,723	105,546	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	126,723	-	-	126,723	105,646	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 4**                      **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Section C** **Notes to the accounts** **(cont)**

**Note 5** **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 6</b>	<b>Expenditure</b>
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Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	<b>£</b>				<b>£</b>			
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Castle premises operation and maintenance	75,519	-	-	75,519	63,394	-	-	63,394
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	75,519	-	-	75,519	63,394	-	-	63,394
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	75,519	-	-	75,519	63,394	-	-	63,394

**Other information:****Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



**Section C**                      **Notes to the accounts**
**Note 9**                      **Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Section C	Notes to the accounts
-----------	-----------------------

**Note 10**                      **Details of certain types of expenditure**

**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C** Notes to the accounts (cont)

**Note 11** Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>-</b>	<b>-</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

	This year	Last year
This year		
Last year		

Please state the legal authority or reason for making the payment

	This year	Last year
This year		
Last year		

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

**11.4 Redundancy payments**

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

--

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

--

**Section C** **Notes to the accounts** **(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

--

*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

**Section C** Notes to the accounts (cont)

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Section C** Notes to the accounts (cont)

**Note 14** Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

**14.6 Other disclosures**

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please

**Section C** **Notes to the accounts** (cont)

**Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

**15.5 Impairment**

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
---	--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
---	--

**15.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

**15.7 Other disclosures**

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C Notes to the accounts (cont)**

**Note 16 Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	Pengersick Castle premises and grounds	Pengersick Castle premises and grounds
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Valuing this asset is difficult due to its uniqueness. The Trust has a policy that attempts to re-value the Castle once every 10 years and that no depreciation is applied in the intervening years.	

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	799,100	-	-	-	799,100
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	799,100	-	-	-	799,100

**16.3 Depreciation and impairments**

	**Basis	**Rate				Straight Line ("SL") or Reducing Balance ("RB")
At beginning of the year	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
At end of year	-	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	799,100	-	-	-	799,100
Net book value at the end of the year	799,100	-	-	-	799,100

**16.5 Impairment**

<b>This year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable
<b>Last year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	Not applicable	Not applicable
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	799,100	799,100
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	799,100	799,100

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	Not applicable	Not applicable
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

**16.9 Five year summary of heritage assets transactions**

	2022 £	2021 £	2020 £	2019 £	2018 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Section C Notes to the accounts (cont)**

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	45,384	-	-	-	45,384
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	5,840	-	-	-	5,840
Carrying (fair) value at end of year	-	51,224	-	-	-	51,224

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

**17.3 If your charity holds investment properties, please complete the following note:**

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

	This year	Last year

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

	This year	Last year

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

	This year	Last year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

	This year	Last year

**Section C****Notes to the accounts****(cont)****Note 18 Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

## Section C

## Notes to the accounts

(cont)

**Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 20****Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

	This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	Not applicable	Not applicable

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

	This year	Last year

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--	--

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

	This year	Last year
<p><b>22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.</b></p>	Not applicable	Not applicable
<p><b>22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.</b></p>	Not applicable	Not applicable

**Section C** **Notes to the accounts** **(cont)**

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
97,292	74,852
-	-
97,292	74,852

Section C	Notes to the accounts	(cont)
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**Note 25 Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

**Section C** **Notes to the accounts** **(cont)**

**Note 26** **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<p><b>Please provide details of the nature of the event</b></p>	<p>Not applicable</p>	<p>Not applicable</p>
<p><b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b></p>		

**Section C Notes to the accounts (cont)**

**Note 27 Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	All income and expenditure	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**27.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Last year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Section C** Notes to the accounts (cont)

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**  
This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**Last year**  
None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**28.2 Trustees' expenses**

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "True" in the box provided.

**This year**  
There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Last year**  
There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Section C** **Notes to the accounts** **(cont)**

**Note 29** **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.





**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of** PENLERSICK HISTORIC AND EDUCATION TRUST

**On accounts for the year  
ended** 30<sup>th</sup> APRIL 2024 **Charity no  
(if any)** 1143625

**Set out on pages** 1 & 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and  
basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Daisy Wright

**Date:** 26/03/2025

**Name:** Daisy Kate Wright

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:** 4 ALMA PLACE  
PENZANCE  
CORNWALL TR18 2BX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

[Empty box for disclosure details]

**PENGERICK HISTORIC & EDUCATION TRUST**

England & Wales - Charity number 1143625

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# Accounts

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Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2022		30	04	2023

**Section A Reference and administration details**

**Charity name** Pengersick Historic & Education Trust

**Other names charity is known by**

**Registered charity number (if any)** 1143625

**Charity's principal address**

Pengersick Castle,  
Pengersick Lane, Praa Sands,  
Penzance, Cornwall

**Postcode** TR20 9SJ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jonathan Hodgetts	Chair		
2	Stephen Tucker	Treasurer		
3	Beth Wheeler	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year
None	

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

Jonathan Hodgetts

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Charitable Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	By invitation, being mindful of Equality, Diversity and Inclusion and having followed due diligence checks. Appointed by the Chair and/or the Board of Trustees.

### Additional governance issues (Optional information)

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

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

## Section C Objectives and activities

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

The Trustees shall hold the Trust Fund and its income upon Trust to apply them to the following objects ("the Objects")

To preserve Pengersick Castle, Praa Sands, Penzance, Cornwall TR20 9SJ and its surrounding grounds for posterity and for the purpose of advancing education for the public benefit in the historical heritage of Pengersick Castle.

To facilitate these Objects, the Trust may contribute to or meet in full the cost of preserving, maintaining and enhancing Pengersick Castle,

associated buildings, the historic contents and the surrounding grounds including any future acquisitions which can be undertaken to facilitate or further these Objects.

These Objects (as amended) being agreed at a special meeting of The Pengersick Historic & Education Trust held at Pengersick Castle on June 18<sup>th</sup>, 2008.

Throughout the year, we at trust have delivered many activities to enhance public knowledge and understanding of the site's historical, cultural and environmental importance. This came in the form of guided tours and walks – supporting community interest and providing educational opportunities for visitors of all ages.

The trust has continued to hold its community volunteer programme. The volunteers ensure the maintenance and safety of the castle and grounds. This adds another layer to our community support.

The site has continued to hold weddings and events. These events have caused us to reach a further audience of families and professionals, from all over the country. They also provide important income that supports ongoing maintenance of the site and our ability to provide accessible educational activities.

We have received constant positive feedback throughout the year, displaying the achievements of the trust regarding educating the community on historical heritage.

Trustees confirm that all activities met Charity Commission guidance on public benefit.

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

**Additional details of objectives and activities (Optional information)**

The trust benefits greatly from the dedication of its volunteers. Thanks to their care and commitment in maintaining and preserving the castle and grounds, we are able to keep the site welcoming and accessible to the public. Their contributions play an essential role in enhancing every visitor's experience.

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

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

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

As we continued to recover from the long-term effects of the covid-19 pandemic, the trust worked hard to rebuild community engagement and restore activities that had been disrupted in previous years.

Visitor confidence steadily returned, allowing us to reintroduce regular history walks, strengthen volunteer involvement, and resume weddings and events at full capacity.

This period has highlighted the resilience of our community and reinforced the importance of the trust's role in providing accessible outdoor spaces and educational opportunities.

The charity continued to receive highly positive feedback, indicating the continued high-quality visitor experience provided.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Our policy is to keep a minimum of one year's basic running cost to the side, to fall back on if needed.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

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


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

## Section F Other optional information

## Section G Declaration

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Johnathan Philip Hodgetts	
<b>Position (eg Secretary, Chair, etc)</b>	Chairman	

**Date** 07/02/2023

Pengersick Historic & Education Trust		Charity No	1143625	
		Company No	07610812	
<b>Annual accounts for the period</b>				
1 May 2022		<b>To</b>	30 April 2023	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	100	-	-	100	270
Charitable activities	S02	105,546	-	-	105,546	64,085
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	105,646	-	-	105,646	64,355
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	63,394	-	-	63,394	44,872
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	63,394	-	-	63,394	44,872
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	42,252	-	-	42,252	19,483
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	42,252	-	-	42,252	19,483
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	42,252	-	-	42,252	19,483
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	42,252	-	-	42,252	19,483
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	871,898	-	-	871,898	852,415
<b>Total funds carried forward</b>	S24	914,150	-	-	914,150	871,898

Charity Name

Charity No  
Company No**Section B Balance sheet**

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	799,100	-	-	799,100	799,100
Investments	(Note 17)	B04	45,384	-	-	45,384	44,985
<b>Total fixed assets</b>		B05	844,484	-	-	844,484	844,085
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	74,852	-	-	74,852	97,292
<b>Total current assets</b>		B10	74,852	-	-	74,852	97,292
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	74,852	-	-	74,852	97,292
<b>Total assets less current liabilities</b>		B13	919,336	-	-	919,336	941,377
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	919,336	-	-	919,336	941,377
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	919,336	-	-	919,336	941,377
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	919,336	-	-	919,336	941,377

insert

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

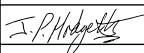
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Beth Wheeler	04/01/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	04/01/2024
Johnathan Philip Hodgetts	Print name

**Section C** Notes to the accounts

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by 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
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

## Section C

## Notes to the accounts

(cont)

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

None

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

Section C	Notes to the accounts	(cont)		
<b>Note 2</b>	<b>Accounting policies</b>			
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resource;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SCRP or FRS 102.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRP).	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SCRP).	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Tax reliefs on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRP) and are included as an item of other income in the SoFA.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per costs, staff costs by the time spent and other costs by their usage.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SCRP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SCRP.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	They are valued at cost.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	They are valued at cost.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	They are valued at cost.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost, and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/A* <input type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	100	-	-	100	270
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		100	-	-	100	270
<b>Charitable activities:</b>	Hire of castle premises	105,546	-	-	105,546	64,085
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		105,546	-	-	105,546	64,085
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		105,646	-	-	105,646	64,355

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

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**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 4**                      **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>-</b>

	Description	Last year £
Government grant 1	Covid grant	2,667
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>2,667</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Section C** **Notes to the accounts** **(cont)**

**Note 5** **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6 Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	<b>£</b>							
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Castle premises operation and maintenance	63,394	-	-	63,394	42,448	-	-	42,448
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	63,394	-	-	63,394	42,448	-	-	42,448
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	63,394	-	-	63,394	42,448	-	-	42,448

**Other information:****Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10** Details of certain types of expenditure**Note 10.1** Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

**Section C** Notes to the accounts (cont)

**Note 11** Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>-</b>	<b>-</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

	This year	Last year
This year		
Last year		

Please state the legal authority or reason for making the payment

	This year	Last year
This year		
Last year		

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

**11.4 Redundancy payments**

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

--

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

--

**Section C** **Notes to the accounts** **(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

--

*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

**Section C** Notes to the accounts (cont)

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<i>Total grants to institutions in reporting period</i>		-
<i>Other unanalysed grants</i>		-
<b>TOTAL GRANTS PAID</b>		-

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<i>Total grants to institutions in reporting period</i>		-
<i>Other unanalysed grants</i>		-
<b>TOTAL GRANTS PAID</b>		-

Section C	Notes to the accounts	(cont)
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**Note 14**      **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>the methods applied and significant assumptions</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	-	-

**14.6 Other disclosures**

	This year	Last year
	£	£
<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	-	-
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	-	-
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>		

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please

**Section C** **Notes to the accounts** (cont)

**Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

**15.5 Impairment**

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**15.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

**15.7 Other disclosures**

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

--	--

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

--	--

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

--	--

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

--	--

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

--	--

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

--	--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C Notes to the accounts (cont)**

**Note 16 Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	Pengersick Castle premises and grounds	Pengersick Castle premises and grounds
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Valuing this asset is difficult due to its uniqueness. The Trust has a policy that attempts to re-value the Castle once every 10 years and that no depreciation is applied in the intervening years.	

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	799,100	-	-	-	799,100
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	799,100	-	-	-	799,100

**16.3 Depreciation and impairments**

	**Basis	**Rate	Straight Line ("SL") or Reducing Balance ("RB")		
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	799,100	-	-	-	799,100
Net book value at the end of the year	799,100	-	-	-	799,100

**16.5 Impairment**

<b>This year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable
<b>Last year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	Not applicable	Not applicable
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	799,100	799,100
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	799,100	799,100

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	Not applicable	Not applicable
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

**16.9 Five year summary of heritage assets transactions**

	2022 £	2021 £	2020 £	2019 £	2018 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Section C Notes to the accounts (cont)**

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	44,985	-	-	-	44,985
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	399	-	-	-	399
Carrying (fair) value at end of year	-	45,384	-	-	-	45,384

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

**17.3 If your charity holds investment properties, please complete the following note:**

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

**Section C****Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

	This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

**Section C****Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
Not applicable	Not applicable	Not applicable

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

**Section C****Notes to the accounts****(cont)****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

	<b>This year</b>	<b>Last year</b>
	Not applicable	Not applicable

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

	Not applicable	Not applicable
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**Section C** **Notes to the accounts** **(cont)**

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
74,852	97,292
-	-
74,852	97,292

## Section C

## Notes to the accounts

(cont)

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

**Section C** **Notes to the accounts** **(cont)**

**Note 26** **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<p>Please provide details of the nature of the event</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</p>		

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	All income and expenditure	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**27.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Last year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Section C** Notes to the accounts (cont)

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	
Not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**28.2 Trustees' expenses**

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "True" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Section C** **Notes to the accounts** **(cont)**

**Note 29** **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

PENGER SICK HISTORIC AND EDUCATION TRUST

**On accounts for the year  
ended**

30<sup>th</sup> APRIL 2023

**Charity no  
(if any)**

114 36 25

**Set out on pages**

1e 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

Daisy Wright

**Date:**

26/03/2025

**Name:**

DAISY KATE WRIGHT

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

4 ALMA PLACE  
PENZANCE  
CORNWALL TR18 2BX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

[Empty box for disclosure details]

**PENGERSICK HISTORIC & EDUCATION TRUST**

England & Wales - Charity number 1143625

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month 05	Year 2021		Day 30	Month 04	Year 2022

## Section A Reference and administration details

**Charity name**

Pengersick Historic & Education Trust

**Other names charity is known by**

**Registered charity number (if any)**

1143625

**Charity's principal address**

Pengersick Castle,	
Pengersick Lane, Praa Sands,	
Penzance, Cornwall	
<b>Postcode</b>	TR20 9SJ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jonathan Hodgetts	Chair		
2	Stephen Tucker	Treasurer		
3	Beth Wheeler	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year
None	

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
None		

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

Jonathan Hodgetts

**Section B Structure, governance and management**

**Description of the charity’s trusts**

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association
How the charity is constituted (eg. trust, association, company)	Charitable Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	By invitation, being mindful of Equality, Diversity and Inclusion and having followed due diligence checks. Appointed by the Chair and/or the Board of Trustees.

**Additional governance issues (Optional information)**

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

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

**Section C Objectives and activities**

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

The Trustees shall hold the Trust Fund and its income upon Trust to apply them to the following objects (“the Objects”)

To preserve Pengersick Castle, Praa Sands, Penzance, Cornwall TR20 9SJ and its surrounding grounds for posterity and for the purpose of advancing education for the public benefit in the historical heritage of Pengersick Castle.

To facilitate these Objects, the Trust may contribute to or meet in full the cost of preserving, maintaining and enhancing Pengersick Castle,

associated buildings, the historic contents and the surrounding grounds including any future acquisitions which can be undertaken to facilitate or further these Objects.

These Objects (as amended) being agreed at a special meeting of The Pengersick Historic & Education Trust held at Pengersick Castle on June 18<sup>th</sup>, 2008.

During the year, our operations are educational programmes were significantly restricted due to Covid lockdown measures. All guided tours and history walks were suspended, which resulted in a noticeable decline in our public reach. Despite these challenges, we were still able to host weddings on a limited-capacity basis. Although many couples chose to postpone or cancel their events, the ceremonies that did go ahead allowed us to continue sharing the cultural significance and heritage of the site with families and professionals. These events also generated essential income for the charity at a time when financial pressure was considerable.

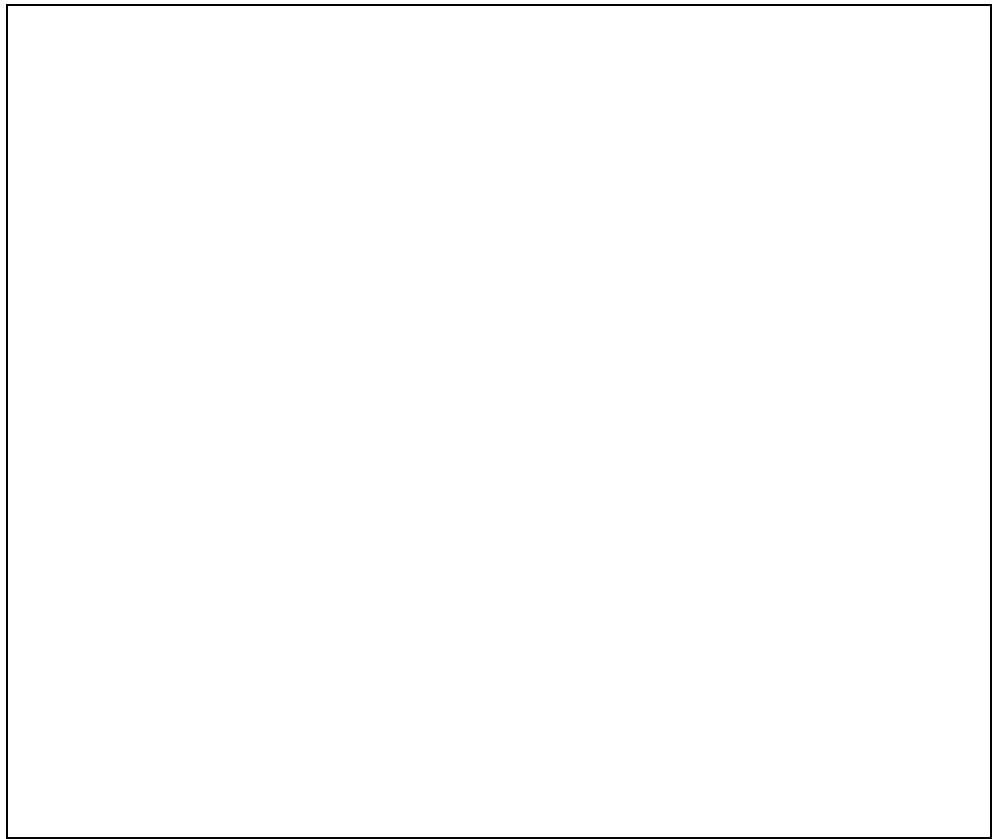
Our volunteer programme continued to play an important role throughout the year. For many volunteers, it became one of the few opportunities available to connect with others, offering valuable social interaction during an otherwise isolating period. Volunteers were able to participate safely by working outdoors and maintaining appropriate distancing measures. Their commitment and adaptability were crucial to sustaining our work during this challenging time.

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

**Additional details of objectives and activities (Optional information)**

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

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



## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

We were able to adapt our business model to hold smaller weddings and elopements to abide by the ongoing covid restrictions.

This year has been significantly shaped by the Covid-19 pandemic, requiring us to scale back many of our usual activities. However, the charity continues to adapt and deliver meaningful impact. We successfully restructured our wedding services to operate safely with smaller, more intimate ceremonies, ensuring that we could continue to educate a wide range of people, whilst providing vital income for the trust during an especially challenging time

Our volunteer programme also remained active throughout the year. This was particularly valuable not only for the charity but for the volunteers themselves. With many social activities cancelled and daily routines disrupted, volunteering offered an important sense of purpose, structure, and connection. For several volunteers, it became one of the few consistent social outlets available, helping them maintain wellbeing and feel part of a supportive community during periods of isolation.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

Our policy is to keep a minimum of one year's basic running cost to the side, to fall back on if needed.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

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

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

## Section F

## Other optional information

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Johnathan Philip Hodgetts

Position (eg Secretary, Chair, etc)

Chairman

**Date** 04/02/2022

Pengersick Historic & Education Trust		Charity No	1143625	
		Company No	07610812	
<b>Annual accounts for the period</b>				
1 May 2021		<b>To</b>	30 April 2022	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	270	-	-	270	-
Charitable activities	S02	64,085	-	-	64,085	37,671
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	64,355	-	-	64,355	37,671
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	44,872	-	-	44,872	29,234
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	44,872	-	-	44,872	29,234
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	19,483	-	-	19,483	8,437
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	19,483	-	-	19,483	8,437
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	19,483	-	-	19,483	8,437
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	19,483	-	-	19,483	8,437
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	852,415	-	-	852,415	843,978
<b>Total funds carried forward</b>	S24	871,898	-	-	871,898	852,415

Charity Name

Charity No  
Company No**Section B Balance sheet**

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	799,100	-	-	799,100	799,100
Investments	(Note 17)	B04	44,985	-	-	44,985	47,341
<b>Total fixed assets</b>		B05	844,085	-	-	844,085	846,441
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	97,292	-	-	97,292	18,933
<b>Total current assets</b>		B10	97,292	-	-	97,292	18,933
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	97,292	-	-	97,292	18,933
<b>Total assets less current liabilities</b>		B13	941,377	-	-	941,377	865,374
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	941,377	-	-	941,377	865,374
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	941,377	-	-	941,377	865,374
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	941,377	-	-	941,377	865,374

insert

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

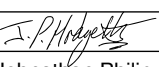
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Beth Wheeler	05/01/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	05/01/2023
Johnathan Philip Hodgetts	Print name

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by 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
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable



Section C	Notes to the accounts	(cont)		
<b>Note 2</b>	<b>Accounting policies</b>			
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/A*
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SCRP or FRS 102.	Yes*	No*	N/A*
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRP).	Yes*	No*	N/A*
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SCRP).	Yes*	No*	N/A*
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/A*
<b>Government grants</b>	The charity has received government grants in the reporting period.	Yes*	No*	N/A*
<b>Tax reliefs on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/A*
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/A*
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/A*
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/A*
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/A*
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/A*
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/A*
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/A*
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/A*
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/A*
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/A*
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/A*
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/A*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/A*
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SCRP) and are included as an item of other income in the SoFA.	Yes*	No*	N/A*
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/A*
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/A*
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per costs, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/A*
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/A*
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/A*
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/A*
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/A*
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes*	No*	N/A*
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes*	No*	N/A*
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SCRP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SCRP.	Yes*	No*	N/A*
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/A*
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/A*
	They are valued at cost.	Yes*	No*	N/A*
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost, and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/A*
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes*	No*	N/A*
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes*	No*	N/A*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/A*
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/A*
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/A*
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/A*
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/A*
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

Section C	Notes to the accounts	(cont)
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## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	270	-	-	270	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	22,264
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		270	-	-	270	22,264
<b>Charitable activities:</b>	Hire of castle premises	64,085	-	-	64,085	15,407
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		64,085	-	-	64,085	15,407
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		64,355	-	-	64,355	37,671

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 4**                      **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	Covid grant	2,667
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>2,667</b>

	Description	Last year £
Government grant 1	Covid grant	8,097
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>8,097</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Section C** **Notes to the accounts** **(cont)**

**Note 5** **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6 Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	<b>£</b>							
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>	<b>£</b>							
Castle premises operation and maintenance	42,448	-	-	42,448	29,234	-	-	29,234
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	42,448	-	-	42,448	29,234	-	-	29,234
<b>Separate material item of expense</b>	<b>£</b>							
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>	<b>£</b>							
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	42,448	-	-	42,448	29,234	-	-	29,234

**Other information:****Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Section C	Notes to the accounts
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**Note 10**                      **Details of certain types of expenditure**

**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

**Section C** Notes to the accounts (cont)

**Note 11** Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

**11.4 Redundancy payments**

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

--

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

--

**Section C** **Notes to the accounts** **(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

--

*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

**Section C** Notes to the accounts (cont)

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

Section C	Notes to the accounts	(cont)
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**Note 14**      **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>the methods applied and significant assumptions</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	-	-

**14.6 Other disclosures**

	This year	Last year
	£	£
<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	-	-
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	-	-
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>		

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please

**Section C** **Notes to the accounts** (cont)

**Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

**15.5 Impairment**

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**15.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

**15.7 Other disclosures**

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

--	--

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

--	--

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

--	--

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

--	--

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

--	--

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

--	--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C Notes to the accounts (cont)**

**Note 16 Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	Pengersick Castle premises and grounds	Pengersick Castle premises and grounds
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Valuing this asset is difficult due to its uniqueness. The Trust has a policy that attempts to re-value the Castle once every 10 years and that no depreciation is applied in the intervening years.	

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	799,100	-	-	-	799,100
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	799,100	-	-	-	799,100

**16.3 Depreciation and impairments**

	**Basis	**Rate	Straight Line ("SL") or Reducing Balance ("RB")		
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	799,100	-	-	-	799,100
Net book value at the end of the year	799,100	-	-	-	799,100

**16.5 Impairment**

<b>This year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable
<b>Last year</b> Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	Not applicable	Not applicable
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	799,100	799,100
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	799,100	799,100

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	Not applicable	Not applicable
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

**16.9 Five year summary of heritage assets transactions**

	2022 £	2021 £	2020 £	2019 £	2018 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Section C Notes to the accounts (cont)**

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	47,341	-	-	-	47,341
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	2,356	-	-	-	2,356
Carrying (fair) value at end of year	-	44,985	-	-	-	44,985

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

**17.3 If your charity holds investment properties, please complete the following note:**

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

**Section C****Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

## Section C

## Notes to the accounts

(cont)

**Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

	This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

## Section C

## Notes to the accounts

(cont)

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
Not applicable	Not applicable	Not applicable

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

	This year	Last year
<p><b>22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.</b></p>	Not applicable	Not applicable
<p><b>22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.</b></p>	Not applicable	Not applicable

**Section C** **Notes to the accounts** **(cont)**

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Not applicable	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
97,292	18,933
-	-
97,292	18,933

Section C	Notes to the accounts	(cont)
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**Note 25 Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

**Section C** **Notes to the accounts** **(cont)**

**Note 26** **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<p>Please provide details of the nature of the event</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</p>		

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	All income and expenditure	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable	-
Between endowment and restricted funds	Not applicable	-
Between endowment and unrestricted funds	Not applicable	-
		-

**27.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Last year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

**Section C** Notes to the accounts (cont)

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	
Not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**28.2 Trustees' expenses**

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "True" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Section C** **Notes to the accounts** **(cont)**

**Note 29** **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
PENGERSICK HISTORIC AND EDUCATION TRUST

**On accounts for the year  
ended**

30<sup>th</sup> APRIL 2022

**Charity no  
(if any)**

1143625

**Set out on pages**

Remember to include the pages for the accounts and the supporting documents

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below\*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

**Name:**

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

4 ALMA PLACE PENZANCE  
CORNWALL  
TR18 2BX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

[Empty box for disclosure details]