

Trustees' Annual Report for the period

| From | Period start date | | | To | Period end date | | |
|------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 05 | 2021 | | 30 | 04 | 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

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 | | |
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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 18th, 2008.

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)

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.

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 | | | |
| Annual accounts for the period | | | | | |
| 1 May 2021 | | To | 30 April 2022 | | |

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 |
| Income (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| 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 | - | - | - | - | - |
| Total | S07 | 64,355 | - | - | 64,355 | 37,671 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 44,872 | - | - | 44,872 | 29,234 |
| Separate material expense item | S10 | | | | | |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 44,872 | - | - | 44,872 | 29,234 |
| Net income/(expenditure) before tax for the reporting period | S13 | 19,483 | - | - | 19,483 | 8,437 |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | S15 | 19,483 | - | - | 19,483 | 8,437 |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) | S17 | 19,483 | - | - | 19,483 | 8,437 |
| Extraordinary items | S18 | - | - | - | - | - |
| Transfers between funds | S19 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | S22 | 19,483 | - | - | 19,483 | 8,437 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | 852,415 | - | - | 852,415 | 843,978 |
| Total funds carried forward | 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 |
| Fixed assets | | | | | | | |
| 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 |
| Total fixed assets | | B05 | 844,085 | - | - | 844,085 | 846,441 |
| Current assets | | | | | | | |
| 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 |
| Total current assets | | B10 | 97,292 | - | - | 97,292 | 18,933 |
| Creditors: amounts falling due within one year (Note 20) | | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 97,292 | - | - | 97,292 | 18,933 |
| Total assets less current liabilities | | B13 | 941,377 | - | - | 941,377 | 865,374 |
| Creditors: amounts falling due after one year (Note 20) | | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 941,377 | - | - | 941,377 | 865,374 |
| Funds of the Charity | | | | | | | |
| 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 | - | - | - | - | - |
| Total funds | | B22 | 941,377 | - | - | 941,377 | 865,374 |

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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.

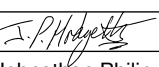
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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)

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 | | |
| Adjustments: | | |
| | | |
| | | |
| 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 | |
| Adjustments: | |
| | |
| | |
| Previous period net income/(expenditure) as restated | |

| Section C | | Notes to the accounts | | (cont) | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|--|
| Note 2 | | | | | |
| 2.2 INCOME | | | | | |
| Recognition of income | | | | | |
| | 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; | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | - the monetary value can be measured with sufficient reliability. | | | | |
| Offsetting | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Grants and donations | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Legacies | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Government grants | | | | | |
| | The charity has received government grants in the reporting period | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Tax reclaim on donations and gifts | | | | | |
| | Gift Aid reclaimable 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Contractual income and performance related grants | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Donated goods | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Donated services and facilities | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Support costs | | | | | |
| | The charity has incurred expenditure on support costs. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Volunteer help | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Income from interest, royalties and dividends | | | | | |
| | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Income from membership subscriptions | | | | | |
| | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Settlement of insurance claims | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Investment gains and losses | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | |
| Liability recognition | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Governance and support costs | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Grants with performance conditions | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Grants payable without performance conditions | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Redundancy cost | | | | | |
| | The charity made no redundancy payments during the reporting period. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Deferred income | | | | | |
| | No material item of deferred income has been included in the accounts. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Creditors | | | | | |
| | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Provisions for liabilities | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Basic financial instruments | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 2.4 ASSETS | | | | | |
| Tangible fixed assets for use by charity | | | | | |
| | These are capitalised if they can be used for more than one year, and cost at least | <input type="text"/> | | | |
| | They are valued at cost. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | The depreciation rates and methods used are disclosed in note 14. | | | | |
| Intangible fixed assets | | | | | |
| | 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* | |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | They are valued at cost. | Yes* | No* | N/A* | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| Heritage assets | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | They are valued at cost. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Investments | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Stocks and work in progress | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 terms of stock. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes* | No* | N/A* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Debtors | | | | | |
| | 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* | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Current asset investments | | | | | |
| | 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* | |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes* | No* | N/A* | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | | | |
| | None | | | | |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 3**Income**

| Analysis of income | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies: | 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 | - | - | - | - | - |
| Total | | 270 | - | - | 270 | 22,264 |
| Charitable activities: | Hire of castle premises | 64,085 | - | - | 64,085 | 15,407 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 64,085 | - | - | 64,085 | 15,407 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Separate material item of income | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other: | 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 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 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 | | - |
| | Total | 2,667 |

| | Description | Last year £ |
|--------------------|-------------|----------------|
| Government grant 1 | Covid grant | 8,097 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 8,097 |

| | 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. | | |

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

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 |
| Expenditure on raising funds: | | | | £ | | | | £ |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred 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 | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | |
| Castle premises operation and maintenance | 42,448 | - | - | 42,448 | 29,234 | - | - | 29,234 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 42,448 | - | - | 42,448 | 29,234 | - | - | 29,234 |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 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 | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

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).

| | | |
|------------------|------------------------------|---------------|
| 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 | None | - | - |
| Extraordinary item 2 | | - | - |
| Extraordinary item 3 | | - | - |
| Extraordinary item 4 | | - | - |
| Total extraordinary items | | - | - |

Section C**Notes to the accounts****Note 8****Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

| Description/name of party | Related party (Yes or No) | Amount received | | Amount paid out | | Balance held at period end | |
|---------------------------|------------------------------|-----------------|-----------|-----------------|-----------|----------------------------|-----------|
| | | This year | Last year | This year | Last year | This year | Last year |
| | | £ | £ | £ | £ | £ | £ |
| None | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - |

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

| Description/name of party | Balance held at period end | |
|---------------------------|----------------------------|-----------|
| | This year | Last year |
| | £ | £ |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | | - |

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 | - | - | - | - | - | |
| Total | - | - | - | - | - | |

Last year

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

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 | - | - |
| Total staff costs | - | - |

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 | - | - |
| Total | - | - |

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 | - | - | - | - |
| Total | - | - | - | - |

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

13.2 Grants made to institutions

| | | |
|--|-----|--|
| <p><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></p> | Yes | Please provide details of charity's URL. |
| | No | Provide details below |

| Names of institution | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| 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 | 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 | - | - | - | - |
| Total | - | - | - | - |

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

13.4 Grants made to institutions

| | | |
|--|-----|--|
| <p><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></p> | Yes | Please provide details of charity's URL. |
| | No | Provide details below |

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

| 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 |
|--|-----------|-----------|
| <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

(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.

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

* 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. | | Pengerrick Castle premises and grounds | | Pengerrick 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 | | | | | Straight Line ("SL") or Reducing Balance ("RB") |
| ** 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 | - | - | - | 799,100 |
| Net book value at the end of the year | 799,100 | - | - | - | 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 | 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 £ |
| Purchases | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Donations | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total additions | - | - | - | - | - |
| Charge for impairment | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total charge for impairment | - | - | - | - | - |
| Disposals | | | | | |
| Group A - carrying amount | - | - | - | - | - |
| Group B - carrying amount | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total disposals | - | - | - | - | - |

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

| | 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

| | 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 Concessional loans

Amount of concessional 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 concessional 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 concessional 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 | |
| | £ | £ | £ | £ | |
| Charitable activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other trading activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Total this year | - | - | - | - | - |
| Total previous year | - | - | - | - | - |

| 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 | - | - |
| Total | - | - |

*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 | - | - |
| Total | - | - |

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 | - | - | - | - |
| Total | - | - | - | - |

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.

| | |
|--|--|
| | |
|--|--|

Section C

Notes to the accounts

(cont)

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

| | This year | Last year |
|--|----------------|----------------|
| 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. | 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 conitions related to its pledge should be given here. | 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

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 97,292 | 18,933 |
| - | - |
| 97,292 | 18,933 |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|-----------|-----------|
| 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. | | |
| 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. | | |

| | | |
|-----------|-----------------------|--------|
| 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 |
|--|----------------|----------------|
| Please provide details of the nature of the event | Not applicable | Not applicable |
| Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made | | |

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 | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds (balancing figure) | N/a | N/a | - | - | - | - | - | - |
| Total Funds as per balance sheet | | | - | - | - | - | - | - |

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).

Section C Notes to the accounts (cont)

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 £ |
|----------------------------------|-----------------------|--------------------------|------------------------------------|-------------|------------------|----------------|-----------------------|------------------------------------|
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds (balancing figure) | N/a | N/a | - | - | - | - | - | - |
| Total Funds as per balance sheet | | | - | - | - | - | - | - |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

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 trustees 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

Charity Name
PENGERSICK HISTORIC AND EDUCATION TRUST

On accounts for the year
ended

30th APRIL 2022

Charity no
(if any)

1143625

Set out on pages

(remember to include the pages for the report on the accounts)

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.