



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

Bishops Waltham North Pond Conservation Group

On accounts for the year ended

30 November 2023

Charity no (if any)

1156703

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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

Signed:

Robin Breach

Date:

10/09/2024

Name:

Robin Breach FILSA

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

Incorporated Society of Trade Auditors

Address:

6 Cherry Gardens

Bishops Waltham

Southampton, SO32 1SE

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Bishops Waltham North Pond Conservation Group

No (if any)

BW North Pond Conservation Group

1156703


Receipts and payments accounts

CC16a

For the period from	Period start date 01-Dec-22	To	Period end date 30-Nov-23
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	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Bucket Collections	-	-	-	-	48
Individual Donations	100	-	-	100	2,359
BREEAM Donations	-	-	-	-	10,000
Loan repaid	391	-	-	391	-
Fund Transfers	-	-	-	-	10,000
Gift Aid	-	-	-	-	-
Book Sales	156	-	-	156	14
Sub total (Gross income for AR)	647	-	-	647	22,421
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	647	-	-	647	22,421
A3 Payments					
Subscriptions	56	-	-	56	27
Insurance	147	-	-	147	180
BREEAM Expenditure	-	-	-	-	509
Tools and Repairs	193	-	-	193	23
Applications and Fees	-	-	-	116	20
Project Costs	6,523	-	-	6,523	304
Hall Hire, Leaflets, Displays	-62	-	-	62	70
Book Costs	413	-	-	413	-
Admin and Web Site	62	-	-	62	190
Sub total	7,571	-	-	7,571	1,323
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	7,571	-	-	7,571	1,323
Net of receipts/(payments)	- 6,924	-	-	- 6,924	21,098
A5 Transfers between funds					
A6 Cash funds last year end					
Cash funds this year end	6,924	-	-	6,924	21,098

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Maintenance Fund Reserve	-	18,304	-
	Defined Projects	-	12,020	-
	Unallocated Funds	11	-	-
	Total cash funds	11	30,324	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	None		-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			John Moore, Treasurer	05/03/2024

The Bishops Waltham North Pond Conservation Group

Charity No. 1156703

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th November 2023

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The Management Committee presents its report and financial statements for the year ended 30th November 2023.

Reference and Administrative Information

Charity Name:

The Bishops Waltham North Pond Conservation Group (The BWNPCG)

Charity registration number: 1156703

Registered Office: Jubilee Hall, Little Shore Lane, Bishops Waltham, Hants SO32 1ED

Office Address: "Rareridge", Rareridge Lane, Bishops Waltham, Hampshire SO32 1DX

Principal activity

The group's principal activity is to manage and maintain the Area known as the Bishops Waltham North Pond. This area is owned in various parts by BWNPCG, Winchester CC and Hampshire County Council. The area, by agreement, is managed and maintained by BWNPCG for its protection and the enjoyment of the local community.

Management Committee

The management committee are mainly trustees of the charity for the purposes of the Charities Act 1993. Those not trustees are co-opted members. The 2023 AGM will be conducted on Wednesday, 26 June, 7 for 7:30 start and the current committee members will be confirmed in their roles.

The following persons were in office at 30th November 2023.

Barry Jerome (Trustee and Chairman)

Martin Wiltshire (Trustee)

Eric Birbeck (Trustee and Vice Chairman)

John Moore (Trustee and Treasurer)

Colin Bown (Trustee)

David McLean (Trustee)

Jenny Williams (Membership Secretary)

Gary Pothecary (Trustee)

Changes to Trustees and committee in 2023 confirmed at AGM on 26th June 2023.

No changes in this financial year.

Bankers and Bank Accounts

- Barclays Plc, 20-97-01, 03611604, Community Banking, PO Box 10215, Wigston, LE18 9EY
- Barclays Plc, 20-11-43, 43301656, Business Banking (Charity)

Results of the Financial Year 2023

Net incoming resources for the year amounted to £646.50, (2022: £22,420.48).

Net expenses for the year £7,571.28, (2022: £11,322.41)

(Note: The funds for this year's expenditure were raised in 2022)

The Charity is a "not for profit organisation", Funds are raised through donations and grants.

The Statement of Financial Activities shows:

Accumulated funds of £30,334.96, as at 30th November 2023 (30th November 2022: £37,231.24).

All assets of the charity are used in the direct furtherance of the charity's objectives.

Our Aims and objectives

Purposes, Aims, and Outcomes

Our charity's purposes are to act as stewards and managers of the Area known as the Bishops Waltham North Pond. We aim to achieve these objectives by recruiting members of the local community and involving them in fund raising and work parties. Work on and around the North Pond is required throughout the year to maintain the trees and clear the water channels to avoid flooding. In 2018 the large project to remove silt from areas of the pond to retain water all year round, was successfully completed. By way of further explanation, the pond is seasonal and fed from springs further up the valley; consequently, it is usually full in the winter months and dries up in summer. Fish get trapped in the receding waters and die, much to the distress of the community. All year water has enabled the fish to be saved and moved to the nearby permanent fishing pond. Over 120 community members have signed up to our organisation and support our work. The volunteers are administered and directed by the Work Party Organiser, Barry Jerome, or an appointed qualified deputy. For the year 2023 the Trust concentrated on generally improving the viewing area and surrounds, removing fallen trees and other maintenance tasks as required.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review (The Chairman's Report) looked at what we have achieved in 2023 and our plan for the coming year.

COVID-19 continued to have some effect on activities for the year. It was decided not to hold an AGM at the usual time in January 2022 as Covid cases were still high in the winter months. Committee members agreed to continue in their roles. An AGM was held in June 2022 and was well attended by members of the public and the election of committee members was held.

Work parties were back to normal after the previous restrictions due to Covid. Many Woodcrete nest boxes were purchased and put up around the pond, financed by the BREEAM funds. Autumn work parties were able to clear the channel, after 3 years of not being able to carry out that work. Wildlife has continued to take advantage of the pond holding water all year. Many water birds have been present throughout the year and Moorhens seem to have had a population explosion. Following lengthy negotiations with Hampshire CC and Bishops Waltham Gardening Club, a site was agreed, at the entrance to the railway path, for the final Railway Information Board which was installed.

Transfer of ownership of the Hampshire CC owned part of the North Pond to the BWNPCG was agreed in November 2021. Implementing this is continuing in the background as a low priority HCC activity.

Memorial trees which were planted in memory of Alan Inder and Matt Davison were maintained and are growing well.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our current and future activities. In particular, the trustees considered how the 2023 planned activities have contributed to the aims and objectives of the charity.

The Focus of our Activities

The focus of our activities continues to be the enhancement of the North Pond area and creation of a new viewing area. Alongside this is the maintenance of the trees, woodland and water channels. Another area of great concern is the welfare of the wildlife that uses the North Pond, and bird and bat nesting boxes will be installed as part of further planned conservation and BREEAM work.

In 2023 the activities were focused on improving the public viewing area stopping water erosion of its banks and general maintenance. The outflow sluice has to be cleared of debris every week. Our work parties had to carry out more work on the grass area and sow fresh grass seed; plant willow saplings along the water side of the area and regenerate the wildflower meadow.

How our activities deliver public benefit

Who used and benefitted from our Services

Members of the community now extensively use the new picnic area and the children delight in feeding the ducks. This has been encouraging and additional display panels, describing the history of the area, have been installed. Birds, animals and insects are more abundant and have also benefitted from our activity. Equal access to our areas is an important issue for us and we have ensured that there is adequate access for wheelchairs, baby buggies and the disabled. Children's educational activities are encouraged to understand the habitat and pond life and be aware of the effect our project has had on the environment. The Scouts and Guides include the pond and its maintenance in their activities.

Quote from the Head of Winchester City Council, Landscapes and Open Spaces:

“The North Pond Conservation Group is one of the best examples of a conservation volunteer group I have seen, and the North Pond restoration shows what can be achieved by volunteers when they have the drive and passion to turn their ideas into practice”

How the community and wildlife have benefitted

From observations by the public and our own members, we have noticed an increase in the numbers and types of birdlife and insects that now frequent the North Pond. It has become very obvious that the pond work activity helps motivate pride and self help in the community and improves the environment.

Financial Review

We are an entirely voluntary organisation with hands-on Trustees, most of who are involved either in the work parties or behind the scenes with administration. Finances are reviewed against budget at each management meeting (usually every two months), where actual spending is compared to budget. The charity is fortunate in having a fund set aside for pond maintenance. This fund is planned to last for at least twenty years with a budgeted amount of £800 set aside for yearly maintenance. Some years this may go over budget, usually due to emergency tree maintenance, this is then clawed back over future years or with fund raising. Large projects have targeted fund raising, with the money raised prior to the work commencing. Our policy is to have the money in hand prior to the start of any planned work.

Principal Funding Sources

From its inception the charity's funds have come from a wide range of donors, Winchester CC, Bishops Waltham PC, TESCO Bags of Help, Budgens Supermarket, The Solar Farm, individual donors, Amey, The Winchester Mayor's fund, BREEAM fund and many others.

Investment and Reserves Policy

Investment Policy

The charity's funds are all in current accounts and due to the low rate of interest available the trustees have agreed that the money should not be moved in this financial year. This policy will be reviewed next year to see if there is a case for long term investment.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves and is satisfied that the maintenance reserve will last for the planned 20 years at an average drawdown amount of £800 per year.

Plans for Future Periods

The charity plans continuing conservation management and small projects, which include enhanced access to the water with an additional boarded area, for the North Pond in the forthcoming years subject to satisfactory funding arrangements. The aims of these activities are to increase biodiversity while also further enhancing the area for the enjoyment of the local community and to increase educational opportunities.

Structure, Governance and Management

Governing Document, GDPR, Safeguarding, Diversity and Governance

The organisation is a charity registered with the Charity Commission number 1156703. The governing document is the charity's constitution. We have completed our review of GDPR and have no incidents to report in 2023. During 2023 our Governance policy has been reviewed and updated in line with the recommendations of the charity commission as has our Safeguarding, Equality and Diversity policy.

Recruitment and Appointment of Management Committee

The Management Committee is made up from the charity's trustees, who have indicated a willingness to serve on the committee, and co-opted committee members. The members of the Management Committee are re-elected annually at the AGM. The Trustees are elected to serve for a period of four years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees are vetted by the committee prior to being invited for election. They are then advised to view on-line a series of short training sessions, provided by the Charity Commission to familiarise themselves with responsibilities of a trustee of the charity and the context within which it operates. They must read annually and understand:

The obligations of Management Committee members

The main documents which set out the operational framework for the charity including the Constitution,

Governance, and Safeguarding, Equality and Diversity and other Policies

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A Risk Assessment has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and safeguarding, equality and diversity of volunteers and third parties and internal financial controls. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Responsibilities of the Management Committee

The law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. There is a policy defining Committee Roles and Responsibilities. In preparing those financial statements, the management committee has followed best practice to:

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent,

and

Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue, on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Charity Commission also requires the organisation to have Safeguarding, Equality and Diversity policies and a governance policy. These are in place.

Members of the Management Committee

Members of the Management Committee, who are trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

Fair Value to the Community

The Bishops Waltham North Pond Group values the help of the community and would like them to know that from inception a total hour's equivalent value of £75,607 of work time has been donated to the pond. Also, money donations to the value of £50,862 have been applied to the project. This means that a total £126,469 has been given to preserve the pond, to the end of the accounting year 2023.

Certification of the Accounts

In accordance with the law, as the charity's trustees, we certify that:

In so far as we are aware, there is no relevant audit information of which the company's examiner is unaware and

As the directors of the charity, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant examining information and to establish that the charity's examiner is aware of that information.

Accounts Examination

An independent professional person, has examined the accounts. They were signed off on 10 March 2023.

Reportable Incidences

No incidents occurred during the Financial Year 2023 that are of a nature reportable to the Charity Commission.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Management Committee on 16 March 2023 and signed on its behalf by:

Dr. B Jerome
Trustee and Chairman

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME and EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30th NOVEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
Incoming Resources			
Bucket Collections		£0	£47
Individual Donations		£100	£2359
WCC BREEAM Donations		£0	£10000
Grants Received		£0	£0
Organisation Contributions, Loan Repaid		£391	£0
Fund Transfers		£0	£10000
Gift Aid		£0	£0
Book Sales		£156	£14
Total Incoming Resources		<u>£647</u>	<u>£22420</u>
Resources Expended			
BWNPCG Administration/Maintenance		£636	£531
Book Publishing		£413	£0
Fund Transfers		£0	£10000
Project Currently BREEAM		£6523	£813
Total Charitable Expenditure		<u>£7571</u>	<u>£11322</u>
Net Incoming Resources		-£6935	£11098

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET

AS AT 30th November 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
CURRENT ASSETS			
Stock of Books		£415	£408
Cash at Bank		£30,289	
Debtors	1a	£20	£20
TOTAL CURRENT ASSETS		<u>£30,724</u>	<u>£27,683</u>
CURRENT LIABILITIES			
Creditors	1b	£0	£0
TOTAL CURRENT LIABILITIES		<u>£0</u>	<u>£0</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£30,724</u>	<u>£27,683</u>
REPRESENTED BY			
Restricted Funds	2a	£30,739	£29,353
Unrestricted Funds		-£15	-£1670
		<u>£30,724</u>	<u>£27,683</u>

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the management committee on 16 March 2023 and signed on its behalf by:



J.L. Moore
Trustee and Treasurer

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th NOVEMBER 2023

1. CHARITY STATUS

The organisation is a registered CIO charity, number 1156703

2. ACCOUNTING POLICIES

- (a) **Basis of preparation of financial statements.** The financial statements are prepared under the historical cost accounting rules and in accordance with the Statement of Recommended Practice on Accounting by Charities. The company has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No. 1 on the grounds that it is entitled to the exemptions available in Sections 476 and 477 of the Companies Act 2006 for small companies.
- (b) **Donations and voluntary income.** Donations and voluntary income are accounted for gross when received.

3. CASH AT BANK

	2023	2022
Barclays Plc Community Account 03611604	£27,255	£27,255
Barclays Plc Business Account 43301656	£ 3,075	£10,000
	<hr/>	<hr/>

4. GAINS AND LOSSES

The Charity recorded a net loss of -£6,925 in 2023.

5. DIRECTORS REMUNERATION

No remuneration was paid and no expenses were reimbursed to any of the management committee during the year, except for those incurred as allowed by the charity's constitution.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

6. TAXATION

As a charity, The Bishops Waltham North Pond Group is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity's 2023 tax year.

7. FUNDS (In two bank accounts)

The Dukes Reserve Fund was established to fund pond maintenance for at least 20 years. It stands at £18,304 at year end 2023.
Restricted funds of £30,739 have been reserved for defined projects
The remaining funds of the charity as at year end 2023, -£15, are unrestricted.

8. CONTINUITY OF ACTIVITIES

The Charity operates on the basis that it generates sufficient funds from Voluntary income and its reserves to cover costs.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Bishops Waltham North Pond Conservation Group
BW North Pond Conservation Group

No (if any)
1156703

CC16a


Receipts and payments accounts

For the period from	Period start date 01-Dec-22	To	Period end date 30-Nov-23
------------------------	--------------------------------	----	------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Bucket Collections	-	-	-	-	48
Individual Donations	100	-	-	100	2,359
BREEAM Donations	-	-	-	-	10,000
Loan repaid	391	-	-	391	-
Fund Transfers	-	-	-	-	10,000
Gift Aid	-	-	-	-	-
Book Sales	156	-	-	156	14
	-	-	-	-	-
Sub total (Gross income for AR)	647	-	-	647	22,421
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	-	-	-	-	-
Sub total	-	-	-	-	-
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	-	-	-	-	-
Sub total	-	-	-	-	-
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Net of receipts/(payments)	- 6,924	-	-	- 6,924	21,098
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	- 6,924	-	-	- 6,924	21,098

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		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	None		-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		John Moore, Treasurer	05/03/2024	