

**St Peter's Church Daylesford Charitable Trust**  
(a company limited by guarantee)

**Annual Report and Financial Statements**

For the year ended 30 April 2021

Howsons  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

**St Peter's Church Daylesford Charitable Trust**

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**St Peter's Church Daylesford Charitable Trust**

**Reference and Administrative Details**

<b>Trustees</b>	The Lord Bamford DL
	Mr D Collins
	Mr D W Salter
	Mr S M Dewhirst
<b>Principal Office</b>	Daylesford Estate
	Daylesford
	Moreton in Marsh
	Gloucestershire GL56 0YH
<b>Registered Office</b>	Daylesford Estate
	Daylesford
	Moreton in Marsh
	Gloucestershire GL56 0YH
<b>Company Registration Number</b>	09012534
<b>Charity Registration Number</b>	1156913
<b>Accountant</b>	Howsons
	Chartered Accountants
	Winton House
	Stoke Road
	Stoke On Trent ST4 2RW

## **St Peter's Church Daylesford Charitable Trust**

### **Trustees' Report**

The trustees, who are the directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2021.

#### **Trustees**

The Lord Bamford DL

Mr D Collins

Mr D W Salter

Mr S M Dewhirst

#### **Name of charity**

The name of the charity is St Peter's Church Daylesford Charitable Trust.

#### **Registered Charity Number**

09012534

#### **Address**

The principal address of the charity is Daylesford Estate, Daylesford, Moreton in Marsh, Gloucestershire, GL56 0YH.

#### **Objectives and activities**

The objects of the charity are the preservation, repair, restoration, maintenance and/or improvement for the public benefit of the fabric, major fittings and ornaments of St Peter's Church at Daylesford (being a building of special architectural and historic interest) its churchyard and ancillary buildings together with the provision of such additional facilities to enhance public worship and community use of the church as the Trustees shall from time to time determine.

The trustees have complied with the duty in section 17 (5) of the Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

#### **Structure, governance and management**

##### ***Nature of governing document***

Memorandum and articles incorporated 25 April 2014. The charity is incorporated in England and Wales.

##### ***Recruitment and appointment of trustees***

Appointment of the trustees is at the discretion of the existing trustees.

##### ***Organisational structure***

Mr S M Dewhirst administers the charity.

#### **Achievements and performance**

The charity has received a donation in the year from a trustee, The Lord Bamford DL. This has been used to fund repairs required during the year and to fund significant legal and professional expenses in respect of restoring the church.

#### **Financial review**

As at 30 April 2021 the Trust had unrestricted funds of £77,141. These funds will be used to fund future repair and restoration work in the coming years.

#### **Reserves policy**

The trustees aim to always have surplus reserves to enable the Trust to perform its charitable activities.

**St Peter's Church Daylesford Charitable Trust**

**Trustees' Report - continued**

**Going concern**

The financial statements have been prepared on the going concern basis. The trust has seen increased activity in the year and the trustees expect this to continue for the foreseeable future. During this time the Charitable Trust will continue to be supported by Daylesford Estate.

**Small company provisions**

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 29/1/22 and signed on its behalf by:



.....  
Mr S M Dewhirst  
Trustee

## St Peter's Church Daylesford Charitable Trust

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of St Peter's Church Daylesford Charitable Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application to resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 29/1/22 and signed on its behalf by:



Mr S M Dewhirst  
Trustee

**St Peter's Church Daylesford Charitable Trust**

**Independent Examiners Report to the Trustees of St Peter's Church Daylesford Charitable Trust for the year ended 30 April 2021**

I report to the trustees on my examination of the accounts for the year ended 30 April 2021, which are set out on pages 6 to 9.

**Responsibilities and basis of report**

As the charity trustees, 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 all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

**Independent examiner's statement**

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

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

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



**R Williams FCA**

Date: 28/01/2022

Howsons  
Chartered Accountants  
Winton House  
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Stoke On Trent  
ST4 2RW

**St Peter's Church Daylesford Charitable Trust**

**Statement of Financial Activities for the Year Ended 30 April 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

		Unrestricted funds	Total 2021	2020
	Note	£	£	£
<b>Income and Endowments from:</b>				
Donations and legacies		176,156	176,156	110,053
Total Income		<u>176,156</u>	<u>176,156</u>	<u>110,053</u>
<b>Expenditure on:</b>				
Charitable activities	3	(189,574)	(189,574)	(20,444)
Other expenditure	4	<u>(795)</u>	<u>(795)</u>	<u>(435)</u>
Total Expenditure		<u>(190,369)</u>	<u>(190,369)</u>	<u>(20,879)</u>
Net movement in funds		<u>(14,213)</u>	<u>(14,213)</u>	<u>89,174</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		91,354	91,354	2,180
Total funds carried forward		<u><u>77,141</u></u>	<u><u>77,141</u></u>	<u><u>91,354</u></u>

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



**St Peter's Church Daylesford Charitable Trust**

(Registration number: 09012534)  
**Balance Sheet as at 30 April 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		77,141	91,354
<b>Creditors: Amounts falling due within one year</b>	7	-	-
<b>Net assets</b>		<u>77,141</u>	<u>91,354</u>

**Funds of the charity:**

**Unrestricted income funds**

Unrestricted funds

77,141 91,354

**Total funds**

77,141 91,354

For the financial year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 the FRS 102 SORP.

The financial statements on pages 6 to 9 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
Mr S M Dewhirst  
Trustee

## **St Peter's Church Daylesford Charitable Trust**

### **Notes to the Financial Statements for the Year Ended 30 April 2021**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £2 towards the assets of the charity in the event of liquidation.

#### **2 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

St Peter's Church Daylesford Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Governance costs**

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

##### **Cash and cash equivalents**

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

##### **Fund Structure**

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

##### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

**St Peter's Church Daylesford Charitable Trust**

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**3 Analysis of expenditure on charitable activities**

	Unrestricted funds	Total 2021	2020
	£	£	£
Repairs and maintenance	178,997	178,997	6,818
Legal and professional fees	10,577	10,577	13,626
	<u>189,574</u>	<u>189,574</u>	<u>20,444</u>

**4 Analysis of other expenditure**

	Unrestricted funds	Total 2021	2020
	£	£	£
Governance costs - Accountancy	360	360	348
Church running costs	408	408	87
Sundry	27	27	-
	<u>795</u>	<u>795</u>	<u>435</u>

**5 Trustees' remuneration and expenses**

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

**6 Taxation**

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

**7 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Amounts due to related party	<u>-</u>	<u>-</u>

**8 Going concern**

The financial statements have been prepared on the going concern basis. The trust has surplus reserves available to it in order to further its charitable activities.