

# THE CHALCOT FOUNDATION

England & Wales · Charity number 1157036

## Details

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**Other names** THE MINDENHALL FOUNDATION

**Status** Registered

**Legal form** CIO

**Registered** 2014-05-14

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

## Contact

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**Address** Burgess Hodgson  
27 New Dover Road  
Canterbury  
CT1 3DN

**Phone** 01227454627

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE ALL SUCH OBJECTS AS ARE EXCLUSIVELY CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE CAPITAL AND INCOME OF THE CIO FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 2 OF THE CHARITIES ACT 2011.

**Activities:** The Charity provides grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Afghanistan
- Akrotiri
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua And Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Botswana
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso

- Burma
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Cocos (KEELING) ISLANDS
- Colombia
- Comoros
- Congo
- Congo (Democratic Republic)
- Cook Islands
- Costa Rica
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Dhekelia
- Djibouti
- Dominica
- Dominican Republic
- East Timor
- Easter Island
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea

- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-bissau
- Guyana
- Haiti
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland

- Isle Of Man
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Libya
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius

- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- North Korea
- Northern Ireland
- Northern Mariana Islands
- Norway
- Occupied Palestinian Territories
- Oman
- Pakistan
- Palau
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn, Henderson, Ducie And Oeno Islands

- Poland
- Portugal
- Puerto Rico
- Qatar
- Romania
- Russia
- Rwanda
- Réunion
- Saint Barthélemy
- Saint Helena
- Saint Pierre And Miquelon
- Saint Vincent
- Samoa
- San Marino
- Saudi Arabia
- Scotland
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia And South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan

- Suriname
- Svalbard And Jan Mayen
- Sweden
- Switzerland
- Syria
- São Tomé And Príncipe
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Bahamas
- The Gambia
- Togo
- Tokelau
- Tonga
- Trinidad And Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks And Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United States
- United States Virgin Islands
- Uruguay
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Wallis And Futuna
- Yemen
- Zambia
- Zimbabwe

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05		£0	£0	-
2024-04-05		£0	£0	-
2023-04-05		£0	£0	-
2022-04-05		£0	£0	-
2021-04-05		£55,000	£55,000	-

## Trustees

Name	Role	Appointed
<b>CHARLES STUART MINDENHALL</b>	Chair	2014-03-25
Lara Legassick		2015-02-23
STEVEN MAXWELL SUTTON		2014-03-25

**THE CHALCOT FOUNDATION**

England & Wales - Charity number 1157036

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157036

**The Chalcot Foundation**  
**Unaudited Financial Statements**  
**5 April 2025**

**BURGESS HODGSON LIMITED**

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **The Chalcot Foundation**

## **Financial Statements**

**Year ended 5 April 2025**

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# The Chalcot Foundation

## Trustees' Annual Report

Year ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

### Reference and administrative details

**Registered charity name** The Chalcot Foundation

**Charity registration number** 1157036

**Principal office** Burgess Hodgson  
27 New Dover Road  
Canterbury  
CT1 3DN

### The trustees

Mr C S Mindenhall  
Mrs L Legassick  
Mr S M Sutton

**Accountants** Burgess Hodgson Limited

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

### Structure, governance and management

The Chalcot Foundation is a Charitable Incorporation Organisation. Our main governing document is our Constitution adopted on 21 March 2014.

We are led by our Board of Trustees. New trustees are appointed by the Board of Trustees.

In undertaking their work, the trustees will identify any potential risks to the public and beneficiaries, seek to minimise any risks that are identified and ensure that these are no more than a minor consequence of carrying out the purpose of the charity.

### Objectives and activities

The charity's objective and activity is to provide grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies.

The trustees have devised a grant making policy and use this policy to make decisions about whom to benefit from the charity. The policy will be reviewed on a regular basis. The public benefit requirement will be considered when setting the policy and when using the policy to make grants.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Chalcot Foundation's aims and objectives.

**The Chalcot Foundation**  
**Trustees' Annual Report** *(continued)*  
**Year ended 5 April 2025**

**Achievements and performance**


The Foundation made no donations in the year.

**Financial review**

There was no income received and no donations were made by the Foundation in both the current and prior year.

The net assets at the end of the year were £25 (2024: £25). The trustees will distribute the balance on the unrestricted fund of £25 (2024: £25) in accordance with their grant making policy in the foreseeable future.

The trustees' annual report was approved on 29.1.26 and signed on behalf of the board of trustees by:



Mr S M Sutton  
Trustee

**The Chalcot Foundation**  
**Statement of Financial Activities**  
**Year ended 5 April 2025**

	2025		2024
	Unrestricted funds	Total funds	Total funds
Note	£	£	£
<b>Reconciliation of funds</b>			
Total funds brought forward	25	25	25
<b>Total funds carried forward</b>	<u>25</u>	<u>25</u>	<u>25</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**The Chalcot Foundation**  
**Statement of Financial Position**  
**5 April 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		25	25
<b>Net current assets</b>		<u>25</u>	<u>25</u>
<b>Total assets less current liabilities</b>		<u>25</u>	<u>25</u>
<b>Funds of the charity</b>			
Unrestricted funds		25	25
<b>Total charity funds</b>	<b>6</b>	<u>25</u>	<u>25</u>

These financial statements were approved by the board of trustees and authorised for issue on ...~~29.3.2025~~... and are signed on behalf of the board by:

  
 Mr S M Sutton  
 Trustee

The notes on pages 6 to 9 form part of these financial statements.

# The Chalcot Foundation

## Statement of Cash Flows

Year ended 5 April 2025

	2025 £	2024 £
Net decrease in cash and cash equivalents	—	—
Cash and cash equivalents at beginning of year	<u>25</u>	<u>25</u>
Cash and cash equivalents at end of year	<u>25</u>	<u>25</u>

The notes on pages 6 to 9 form part of these financial statements.

**The Chalcot Foundation**  
**Notes to the Financial Statements**  
**Year ended 5 April 2025**

**1. General information**

The charity is a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is Burgess Hodgson, 27 New Dover Road, Canterbury, CT1 3DN.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Staff costs

The average number of persons employed by the charity during the year ended 5 April 2025, including the directors, amounted to nil (2024 - nil).

#### 5. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 (2024 - no remuneration).

None of the trustees received any expenses during the year ended 5 April 2025 (2024 - no expenses).

#### 6. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2024 and 5 April 2025 £
General funds	25 <hr/>
	At 6 April 2023 and 5 April 2024 £
General funds	25 <hr/>

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

### 7. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	<u>25</u>	<u>25</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>25</u>	<u>25</u>

### 8. Analysis of changes in net debt

	At 6 Apr 2024 £	Cash flows £	At 5 Apr 2025 £
Cash at bank and in hand	<u>25</u>	<u>-</u>	<u>25</u>

**THE CHALCOT FOUNDATION**

England & Wales - Charity number 1157036

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157036

**The Chalcot Foundation**  
**Unaudited Financial Statements**  
**5 April 2024**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# The Chalcot Foundation

## Financial Statements

Year ended 5 April 2024

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# The Chalcot Foundation

## Trustees' Annual Report

Year ended 5 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

### Reference and administrative details

<b>Registered charity name</b>	The Chalcot Foundation
<b>Charity registration number</b>	1157036
<b>Principal office</b>	Burgess Hodgson 27 New Dover Road Canterbury CT1 3DN

### The trustees

Mr C S Mindenhall  
Mrs L Legassick  
Mr S M Sutton

### Accountants

Burgess Hodgson LLP  
Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

### Structure, governance and management

The Chalcot Foundation is a Charitable Incorporation Organisation. Our main governing document is our Constitution adopted on 21 March 2014.

We are led by our Board of Trustees. New trustees are appointed by the Board of Trustees.

In undertaking their work, the trustees will identify any potential risks to the public and beneficiaries, seek to minimise any risks that are identified and ensure that these are no more than a minor consequence of carrying out the purpose of the charity.

### Objectives and activities

The charity's objective and activity is to provide grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies.

The trustees have devised a grant making policy and use this policy to make decisions about whom to benefit from the charity. The policy will be reviewed on a regular basis. The public benefit requirement will be considered when setting the policy and when using the policy to make grants.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Chalcot Foundation's aims and objectives.

**The Chalcot Foundation**  
**Trustees' Annual Report** *(continued)*  
**Year ended 5 April 2024**

**Achievements and performance**

The Foundation made no donations in the year.

**Financial review**

There was no income received and no donations were made by the Foundation in both the current and prior year.

The net assets at the end of the year were £25 (2023: £25). The trustees will distribute the balance on the unrestricted fund of £25 (2023: £25) in accordance with their grant making policy in the foreseeable future.

The trustees' annual report was approved on .....<sup>1<sup>st</sup> February 2025</sup>..... and signed on behalf of the board of trustees by:



Mr S M Sutton  
Trustee

**The Chalcot Foundation**  
**Statement of Financial Activities**  
**Year ended 5 April 2024**


	2024		2023
	Unrestricted	Total funds	Total funds
Note	funds	£	£
	£	£	£
<b>Reconciliation of funds</b>			
Total funds brought forward	25	25	25
<b>Total funds carried forward</b>	<u>25</u>	<u>25</u>	<u>25</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**The Chalcot Foundation**  
**Statement of Financial Position**  
**5 April 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		25	25
<b>Net current assets</b>		<u>25</u>	<u>25</u>
<b>Total assets less current liabilities</b>		<u>25</u>	<u>25</u>
<b>Funds of the charity</b>			
Unrestricted funds		25	25
<b>Total charity funds</b>	<b>6</b>	<u>25</u>	<u>25</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 February 2025, and are signed on behalf of the board by:

*12 February 2025*  
  
 Mr S M Sutton  
 Trustee

# The Chalcot Foundation

## Statement of Cash Flows

Year ended 5 April 2024

	2024	2023
	£	£
Net decrease in cash and cash equivalents	–	–
Cash and cash equivalents at beginning of year	25	25
Cash and cash equivalents at end of year	<u>25</u>	<u>25</u>

The notes on pages 6 to 9 form part of these financial statements.

# The Chalcot Foundation

## Notes to the Financial Statements

### Year ended 5 April 2024

#### 1. General information

The charity is a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is Burgess Hodgson, 27 New Dover Road, Canterbury, CT1 3DN.

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#### 3. Accounting policies

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

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- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

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Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Staff costs

The average number of persons employed by the charity during the year ended 5 April 2024, including the directors, amounted to nil (2023 - nil).

#### 5. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 (2023 - no remuneration).

None of the trustees received any expenses during the year ended 5 April 2024 (2023 - no expenses).

#### 6. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2023 and 5 April 2024 £
General funds	25 <hr/>
	At 6 April 2022 and 5 April 2023 £
General funds	25 <hr/>

**The Chalcot Foundation**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 5 April 2024**

**7. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>25</u>	<u>25</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>25</u>	<u>25</u>

**8. Analysis of changes in net debt**

	At 6 Apr 2023 £	Cash flows £	At 5 Apr 2024 £
Cash at bank and in hand	<u>25</u>	<u>—</u>	<u>25</u>

**THE CHALCOT FOUNDATION**

England & Wales - Charity number 1157036

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157036

**The Chalcot Foundation**  
**Unaudited Financial Statements**  
**5 April 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# The Chalcot Foundation

## Financial Statements

Year ended 5 April 2023

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# The Chalcot Foundation

## Trustees' Annual Report

Year ended 5 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

### Reference and administrative details

**Registered charity name** The Chalcot Foundation

**Charity registration number** 1157036

**Principal office** 27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

### The trustees

Mr C S Mindenhall  
Mrs L Legassick  
Mr S M Sutton

**Accountants** Burgess Hodgson LLP  
Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
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### Structure, governance and management

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The charity's objective and activity is to provide grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies.

The trustees have devised a grant making policy and use this policy to make decisions about whom to benefit from the charity. The policy will be reviewed on a regular basis. The public benefit requirement will be considered when setting the policy and when using the policy to make grants.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Chalcot Foundation's aims and objectives.

**The Chalcot Foundation**  
**Trustees' Annual Report** *(continued)*  
**Year ended 5 April 2023**

**Achievements and performance**

The Foundation is pleased to have been able to make two donations to two different charities during the year. As a result those charities have been able to further their respective causes and help reach the individuals that they target. The Foundation looks to continue to make similar donations in the future.


**Financial review**

The total income for the period was £nil (2022: £nil). Donations to the Foundation totalled £nil (2022: £nil) in the year, and gift aid of £nil (2022: £nil) was reclaimed on this amount.

There were no (2022: no) donations made by the Foundation in the year.

The net assets at the end of the year were £25 (2022: £25). The trustees will distribute the balance on the unrestricted fund of £25 (2022: £25) in accordance with their grant making policy in the foreseeable future.

The trustees' annual report was approved on ..... Feb 2, 2024 ..... and signed on behalf of the board of trustees by:

  
Charles Mindenhall (Feb 2, 2024 17:32 GMT)

Mr C S Mindenhall  
Trustee

**The Chalcot Foundation**  
**Statement of Financial Activities**  
**Year ended 5 April 2023**

	2023		2022
	Unrestricted funds	<b>Total funds</b>	Total funds
Note	£	£	£
<b>Reconciliation of funds</b>			
Total funds brought forward	25	25	25
<b>Total funds carried forward</b>	<u>25</u>	<u>25</u>	<u>25</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**The Chalcot Foundation**  
**Statement of Financial Position**  
**5 April 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		25	25
<b>Net current assets</b>		<u>25</u>	<u>25</u>
<b>Total assets less current liabilities</b>		<u>25</u>	<u>25</u>
<b>Funds of the charity</b>			
Unrestricted funds		25	25
<b>Total charity funds</b>	<b>6</b>	<u>25</u>	<u>25</u>

These financial statements were approved by the board of trustees and authorised for issue on Feb. 2, 2024, and are signed on behalf of the board by:

  
 Charles Mindenhall (Feb 2, 2024 17:32 GMT)

Mr C S Mindenhall  
 Trustee

# The Chalcot Foundation

## Statement of Cash Flows

Year ended 5 April 2023

	2023	2022
	£	£
Net decrease in cash and cash equivalents	—	—
Cash and cash equivalents at beginning of year	<u>25</u>	<u>25</u>
Cash and cash equivalents at end of year	<u>25</u>	<u>25</u>

The notes on pages 6 to 9 form part of these financial statements.

**The Chalcot Foundation**  
**Notes to the Financial Statements**  
**Year ended 5 April 2023**

**1. General information**

The charity is a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 27 New Dover Road, Canterbury, Kent, CT1 3DN.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Staff costs

The average number of persons employed by the charity during the year ended 5 April 2023, including the directors, amounted to nil (2022 - nil).

#### 5. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 (2022 - no remuneration).

None of the trustees received any expenses during the year ended 5 April 2023 (2022 - no expenses).

#### 6. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2022 and 5 April 2023 £
General funds	25 <hr/>
	At 6 April 2021 and 5 April 2022 £
General funds	25 <hr/>

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

### 7. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	—	—

	Unrestricted Funds £	Total Funds 2022 £
Current assets	25	25

### 8. Analysis of changes in net debt

	At 6 Apr 2022 £	Cash flows £	At 5 Apr 2023 £
Cash at bank and in hand	25	—	25

**THE CHALCOT FOUNDATION**

England & Wales - Charity number 1157036

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157036

**The Chalcot Foundation**  
**Unaudited Financial Statements**  
**5 April 2022**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# The Chalcot Foundation

## Financial Statements

Year ended 5 April 2022

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Statement of financial position	<b>4</b>
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# The Chalcot Foundation

## Trustees' Annual Report

Year ended 5 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

### Reference and administrative details

<b>Registered charity name</b>	The Chalcot Foundation
<b>Charity registration number</b>	1157036
<b>Principal office</b>	27 New Dover Road Canterbury Kent CT1 3DN

### The trustees

Mr C S Mindenhall  
Mrs L Legassick  
Mr S M Sutton

### Accountants

Burgess Hodgson LLP  
Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

### Structure, governance and management

The Chalcot Foundation is a Charitable Incorporation Organisation. Our main governing document is our Constitution adopted on 21 March 2014.

We are led by our Board of Trustees. New trustees are appointed by the Board of Trustees.

In undertaking their work, the trustees will identify any potential risks to the public and beneficiaries, seek to minimise any risks that are identified and ensure that these are no more than a minor consequence of carrying out the purpose of the charity.

### Objectives and activities

The charity's objective and activity is to provide grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies.

The trustees have devised a grant making policy and use this policy to make decisions about whom to benefit from the charity. The policy will be reviewed on a regular basis. The public benefit requirement will be considered when setting the policy and when using the policy to make grants.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Chalcot Foundation's aims and objectives.

**The Chalcot Foundation**  
**Trustees' Annual Report** *(continued)*  
**Year ended 5 April 2022**

**Achievements and performance**

The Foundation is pleased to have been able to make two donations to two different charities during the year. As a result those charities have been able to further their respective causes and help reach the individuals that they target. The Foundation looks to continue to make similar donations in the future.

**Financial review**

The total income for the period was £nil (2021: £55,000). Donations to the Foundation totalled £nil (2021: £55,000) in the year, and gift aid of £nil (2021: £nil) was reclaimed on this amount.

There were no (2021: two) donations made by the Foundation in the year which totalled £nil (2021: £55,000).

The net assets at the end of the year were £25 (2021: £25). The trustees will distribute the balance on the unrestricted fund of £25 (2021: £25) in accordance with their grant making policy in the foreseeable future.

The trustees' annual report was approved on 16.01.2023..... and signed on behalf of the board of trustees by:



Mr C S Mindenhall  
Trustee

**The Chalcot Foundation**  
**Statement of Financial Activities**  
**Year ended 5 April 2022**

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	—	—	55,000
<b>Total income</b>		<u>—</u>	<u>—</u>	<u>55,000</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	—	—	55,000
<b>Total expenditure</b>		<u>—</u>	<u>—</u>	<u>55,000</u>
 <b>Reconciliation of funds</b>				
Total funds brought forward		<u>25</u>	<u>25</u>	<u>25</u>
<b>Total funds carried forward</b>		<u>25</u>	<u>25</u>	<u>25</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**The Chalcot Foundation**  
**Statement of Financial Position**  
**5 April 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		<u>25</u>	<u>25</u>
<b>Net current assets</b>		<u>25</u>	<u>25</u>
<b>Total assets less current liabilities</b>		<u>25</u>	<u>25</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>25</u>	<u>25</u>
<b>Total charity funds</b>	10	<u>25</u>	<u>25</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 April 2022, and are signed on behalf of the board by:



Mr C S Mindenhall  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

# The Chalcot Foundation

## Statement of Cash Flows

Year ended 5 April 2022

	2022	2021
	£	£
Net decrease in cash and cash equivalents	—	—
Cash and cash equivalents at beginning of year	25	25
Cash and cash equivalents at end of year	<u>25</u>	<u>25</u>

The notes on pages 6 to 9 form part of these financial statements.

# **The Chalcot Foundation**

## **Notes to the Financial Statements**

### **Year ended 5 April 2022**

#### **1. General information**

The charity is a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 27 New Dover Road, Canterbury, Kent, CT1 3DN.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

### 3. Accounting policies *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	—	—	55,000	55,000

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable donations	—	—	55,000	55,000

### 6. Expenditure on charitable activities by activity type

	Total funds 2022 £	Total fund 2021 £
Charitable donations	—	55,000

### 7. Analysis of grants

	2022 £	2021 £
<b>Grants to institutions</b>		
Support	—	55,000
Total grants	—	55,000

### 8. Staff costs

The average number of persons employed by the charity during the year ended 5 April 2021, including the directors, amounted to nil (2021 - nil).

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

#### 9. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 (2021 - no remuneration).

None of the trustees received any expenses during the year ended 5 April 2022 (2021 - no expenses).

#### 10. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2021 £	Income £	Expenditure £	5 April 2022 £
General funds	<u>25</u>	<u>—</u>	<u>—</u>	<u>25</u>

	At 6 April 2020 £	Income £	Expenditure £	5 April 2021 £
General funds	<u>25</u>	<u>55,000</u>	<u>(55,000)</u>	<u>25</u>

#### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>25</u>	<u>25</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>25</u>	<u>25</u>

#### 12. Analysis of changes in net debt

	At 6 Apr 2021 £	Cash flows £	At 5 Apr 2022 £
Cash at bank and in hand	<u>25</u>	<u>—</u>	<u>25</u>

**THE CHALCOT FOUNDATION**

England & Wales - Charity number 1157036

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157036

**The Chalcot Foundation**  
**Unaudited Financial Statements**  
**5 April 2021**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **The Chalcot Foundation**

## **Financial Statements**

**Year ended 5 April 2021**

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# The Chalcot Foundation

## Trustees' Annual Report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

### Reference and administrative details

<b>Registered charity name</b>	The Chalcot Foundation
<b>Charity registration number</b>	1157036
<b>Principal office</b>	27 New Dover Road Canterbury Kent CT1 3DN

### The trustees

Mr C S Mindenhall  
Mrs L Legassick  
Mr S M Sutton

<b>Independent examiner</b>	Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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### Structure, governance and management

The Chalcot Foundation is a Charitable Incorporation Organisation. Our main governing document is our Constitution adopted on 21 March 2014.

We are led by our Board of Trustees. New trustees are appointed by the Board of Trustees.

In undertaking their work, the trustees will identify any potential risks to the public and beneficiaries, seek to minimise any risks that are identified and ensure that these are no more than a minor consequence of carrying out the purpose of the charity.

### Objectives and activities

The charity's objective and activity is to provide grants to individuals and organisations for the benefit of the public and other charities or voluntary bodies.

The trustees have devised a grant making policy and use this policy to make decisions about whom to benefit from the charity. The policy will be reviewed on a regular basis. The public benefit requirement will be considered when setting the policy and when using the policy to make grants.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Chalcot Foundation's aims and objectives.

**The Chalcot Foundation**  
**Trustees' Annual Report** *(continued)*  
**Year ended 5 April 2021**

**Achievements and performance**

The foundation is pleased to have been able to make two donations to two different charities during the year. As a result those charities have been able to further their respective causes and help reach the individuals that they target. The foundation looks to continue to make similar donations in the future.

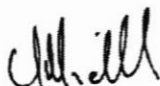
**Financial review**

The total income for the period was £55,000 (2020: £12,270). Donations to the foundation totalled £55,000 (2020: £12,270) in the year, and gift aid of £nil (2020: £nil) was reclaimed on this amount.

There were two (2020: three) donations made by the foundation in the year which totalled £55,000 (2020: £14,287). In addition to this there were governance costs of £nil (2020: £nil).

The net assets at the end of the year were £25 (2020: £25). The trustees will distribute the balance on the unrestricted fund of £25 (2020: £25) in accordance with their grant making policy in the foreseeable future.

The trustees' annual report was approved on .....21/01/2022..... and signed on behalf of the board of trustees by:



Mr C S Mindenhall  
Trustee

# The Chalcot Foundation

## Independent Examiner's Report to the Trustees of The Chalcot Foundation

Year ended 5 April 2021

I report on the financial statements for the year ended 5 April 2021, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

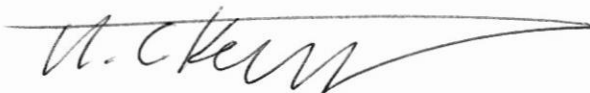
### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 next statement.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention: 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 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr H Kemp  
Kemps Accounting Solutions Limited  
42A High Street  
Broadstairs  
Kent  
CT10 1JT

Date 24th JANUARY 2022

**The Chalcot Foundation**  
**Statement of Financial Activities**  
**Year ended 5 April 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	55,000	55,000	12,270
<b>Total income</b>		<u>55,000</u>	<u>55,000</u>	<u>12,270</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	55,000	55,000	14,287
<b>Total expenditure</b>		<u>55,000</u>	<u>55,000</u>	<u>14,287</u>
<b>Net expenditure and net movement in funds</b>		<u>—</u>	<u>—</u>	<u>(2,017)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		25	25	2,042
<b>Total funds carried forward</b>		<u>25</u>	<u>25</u>	<u>25</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

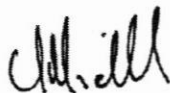
The notes on pages 7 to 10 form part of these financial statements.

**The Chalcot Foundation**  
**Statement of Financial Position**

**5 April 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		25	25
<b>Net current assets</b>		<u>25</u>	<u>25</u>
<b>Total assets less current liabilities</b>		<u>25</u>	<u>25</u>
<b>Funds of the charity</b>			
Unrestricted funds		25	25
<b>Total charity funds</b>	10	<u>25</u>	<u>25</u>

These financial statements were approved by the board of trustees and authorised for issue on ..21/01/2022....., and are signed on behalf of the board by:



Mr C S Mindenhall  
Trustee

# The Chalcot Foundation

## Statement of Cash Flows

Year ended 5 April 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net expenditure	–	(2,017)
<i>Changes in:</i>		
Trade and other creditors	–	(270)
Cash generated from operations	–	(2,287)
Net cash used in operating activities	–	(2,287)
<b>Net decrease in cash and cash equivalents</b>	–	(2,287)
<b>Cash and cash equivalents at beginning of year</b>	25	2,312
<b>Cash and cash equivalents at end of year</b>	25	25

The notes on pages 7 to 10 form part of these financial statements.

**The Chalcot Foundation**  
**Notes to the Financial Statements**  
**Year ended 5 April 2021**

**1. General information**

The charity is a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 27 New Dover Road, Canterbury, Kent, CT1 3DN.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Chalcot Foundation

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

### 3. Accounting policies *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	<u>55,000</u>	<u>55,000</u>	<u>12,270</u>	<u>12,270</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable donations	<u>55,000</u>	<u>55,000</u>	<u>14,287</u>	<u>14,287</u>

### 6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Total funds 2021 £	Total fund 2020 £
Charitable donations	<u>55,000</u>	<u>55,000</u>	<u>14,287</u>

### 7. Analysis of grants

	2021 £	2020 £
<b>Grants to institutions</b>		
Support	<u>55,000</u>	<u>14,287</u>
Total grants	<u>55,000</u>	<u>14,287</u>

### 8. Staff costs

The average number of persons employed by the charity during the year ended 5 April 2021, including the directors, amounted to nil (2020 - nil).

**The Chalcot Foundation**  
**Notes to the Financial Statements** *(continued)*

**Year ended 5 April 2021**

**9. Trustee remuneration and expenses**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 (2020 - no remuneration).

None of the trustees received any expenses during the year ended 5 April 2021 (2020 - no expenses).

**10. Analysis of charitable funds**

**Unrestricted funds**

	At 6 April 2020 £	Income £	Expenditure £	5 April 2021 £
General funds	25	55,000	(55,000)	25

	At 6 April 2019 £	Income £	Expenditure £	5 April 2020 £
General funds	2,042	12,270	(14,287)	25

**11. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2021 £
Current assets	25	25

	Unrestricted Funds £	Total Funds 2020 £
Current assets	25	25
Creditors less than 1 year	-	-
<b>Net assets</b>	<b>25</b>	<b>25</b>

**12. Analysis of changes in net debt**

	At 6 Apr 2020 £	Cash flows £	At 5 Apr 2021 £
Cash at bank and in hand	25	-	25