

DAWS HALL TRUST

England & Wales · Charity number 1157570

Details

Status Registered

Legal form CIO

Registered 2014-06-24

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

Contact

Address Daws Hall Field Centre
Henny Road
Lamarsh
Bures
Suffolk
CO8 5EX

Phone 01787 269766

Email info@dawshallnature.co.uk

Website www.dawshallnature.co.uk

Activities

Objects: (A) TO CONSERVE AND PROTECT FOR THE BENEFIT OF THE PUBLIC THE ENVIRONMENT AS A WHOLE AND ITS ANIMAL AND PLANT LIFE AND IN PARTICULAR TO CONSERVE AND TO PROTECT AND MAINTAIN THE LAND AND WATERS AROUND DAWS HALL. (B) TO ESTABLISH A NATURE RESERVE AND FIELD STUDY CENTRE TO HOUSE NATURAL HISTORY SPECIMENS AND TO ORGANISE OR CONDUCT LECTURES WITH A VIEW TO ADVANCING THE EDUCATION OF THE PUBLIC (INCLUDING PUPILS OF SCHOOLS) IN THE STUDY OF WILDLIFE AND NATURE CONSERVATION.

Activities: To conserve and protect for the benefit of the public and the environment as a whole, the land and waters around Daws Hall.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- Essex
- Suffolk
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£100,791	£100,125	-	-
2024-03-31	£95,464	£88,307	-	-
2023-03-31	£84,509	£105,386	-	-
2022-03-31	£105,651	£117,776	-	-
2021-03-31	£106,800	£93,308	-	-

Trustees

Name	Role	Appointed
Andrew Garthwaite		2015-11-22
Andrew Marsden		2016-11-06
David Guest		2021-11-13
Ian Donald Herries Gibbs		2023-04-26
Katherine Holder		2021-11-20

DAWS HALL TRUST

England & Wales - Charity number 1157570

Accounts

Charity registration number 1157570 (England and Wales)

**THE DAWS HALL TRUST
TRUSTEES' ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE DAWS HALL TRUST

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THE DAWS HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

The Charity was established under a Trust Deed dated 6 September 1988 with the following objectives:

- To conserve and protect for the benefit of the public and the environment as a whole, the land and waters around Daws Hall.
- To establish a nature reserve and field study centre to house natural history specimens, with a view to advancing the education of the public, and school children in particular, in the study of wildlife and nature conservation.
- Following a review by the Trustees and their legal advisors, it was decided that the Trust should convert its legal structure into a CIO at the end of 2015. The CIO is called Daws Hall Trust and its registered number is 1157570. These are therefore the second accounts for the Daws Hall Trust CIO.

Achievements and performance

Significant activities and achievements against objectives

The Daws Hall Centre for Environmental education, together with our 25 acre Nature Reserve, continues to offer excellent facilities to school groups, adult groups and Open Days and receives regular praise from those that visit.

The facilities in our centre and on the reserve have been further improved this year. The primary aim of all the trustees is to make sure as many young people from Early Years Foundation Stage all the way to graduates, have the opportunity to experience the many wonders of the reserve, to support their education and to enrich their appreciation of nature and the environment. During the year, 31 classes and approximately 820 children visited the reserve.

We remain indebted to the kind individuals and Grant Giving Trusts who support us and who are too numerous to name. Without their support we would be unable to provide the unique level of educational experience that we do here at Daws Hall.

Financial review

The Trustees have considered the most appropriate policy for investing funds and have found that specialist common investment funds, designed for the Charity sector, meet the requirements to generate both income and capital growth. The Trustees are satisfied with the performance of the investments given current market value.

The Trustees have adopted a policy on reserves, as follows:

The annual investment income is a valuable contribution to the Trust's expenses but does not cover total outgoings and so funds still need to be raised on an annual basis. The Trustees' objective is to maintain reserves sufficient to cover 12 months expenses going forward. Following the grant of planning permission in December 2022 for a new Education Centre, with its own access and parking, the Trustees are working to fulfil the various conditions so commencement can be made within the requisite timescale, and subject to the necessary finance being raised. Should they be needed, the balance of the reserves is available to enable the building works for the New Education Centre Project to commence, pending further funding from grant applications and donations. Our reserves at 31 March 2025 were £307,002.

Structure, governance and management

THE DAWS HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

T P R Carne (Resigned 19 March 2025)
A W D Garthwaite
A G Marsden
DC Guest (Chairman)
KS Holder
I Gibbs

Recruitment and appointment of trustees

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

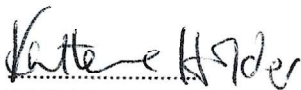
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



KS Holder

Trustee

Date: 25/11/25

THE DAWS HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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THE DAWS HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DAWS HALL TRUST

I report to the trustees on my examination of the financial statements of The Daws Hall Trust (the trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Nick Farr

Moore Green

22 Friars Street

Sudbury

CO10 2AA

Date: 27/10/2025

THE DAWS HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	60,131	58,320
Charitable activities	3	22,576	17,389
Other trading activities	4	17,958	19,755
Other income	5	126	-
Total income		<u>100,791</u>	<u>95,464</u>
Expenditure on:			
Charitable activities	6	100,125	88,307
Total expenditure		<u>100,125</u>	<u>88,307</u>
Net gains/(losses) on investments	10	<u>12,585</u>	<u>(5,534)</u>
Net income and movement in funds		13,251	1,623
Reconciliation of funds:			
Fund balances at 1 April 2024		<u>335,842</u>	<u>334,219</u>
Fund balances at 31 March 2025		<u>349,093</u>	<u>335,842</u>

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

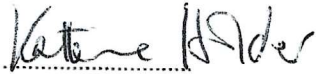
THE DAWS HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		5,258		6,212
Investments	13		307,094		294,509
			<u>312,352</u>		<u>300,721</u>
Current assets					
Debtors	14	913		842	
Cash at bank and in hand		39,954		38,074	
		<u>40,867</u>		<u>38,916</u>	
Creditors: amounts falling due within one year	16	(4,126)		(3,795)	
Net current assets			<u>36,741</u>		<u>35,121</u>
Total assets less current liabilities			<u>349,093</u>		<u>335,842</u>
The funds of the trust					
Unrestricted funds	17		349,093		335,842
			<u>349,093</u>		<u>335,842</u>

The financial statements were approved by the trustees on 20/10/25



KS Holder
Trustee

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Daws Hall, Henny Road, Lamarsh, Bures, C08 5EX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	43,398	47,095
Grants	16,733	11,225
	<u>60,131</u>	<u>58,320</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable rental income	18,299	17,389
Other income	4,277	-
	<u>22,576</u>	<u>17,389</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	5,164	5,975
Income received in providing education	12,794	13,780
Other trading activities	17,958	19,755
	<u>35,916</u>	<u>39,510</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest received	126	-
	<u>126</u>	<u>-</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Wages and salaries	70,338	66,563
Employer's pension costs	1,248	1,222
Bank charges	166	159
School house consumables	1,381	1,370
Water, light and heat	1,788	1,787
Machinery repairs and servicing	1,595	143
Property insurance	3,088	2,479
General expenses	28	248
Property maintenance	8,331	2,686
Bookkeeping and accountancy fees	3,495	5,399
Subscriptions	322	265
Office expenses	1,863	2,965
Depreciation	1,752	2,071
Other charitable expenditure	4,730	950
	<u>100,125</u>	<u>88,307</u>

Analysis by fund

Unrestricted funds	<u>100,125</u>	<u>88,307</u>
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7 Net movement in funds

2025 £	2024 £
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The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	<u>1,752</u>	<u>2,071</u>
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8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>4</u>	<u>4</u>

There were no employees whose annual remuneration was more than £60,000.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	12,585	(5,534)

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2024	62,392
Additions	798
At 31 March 2025	63,190
Depreciation and impairment	
At 1 April 2024	56,180
Depreciation charged in the year	1,752
At 31 March 2025	57,932
Carrying amount	
At 31 March 2025	5,258
At 31 March 2024	6,212

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	294,509
Valuation changes	12,585
At 31 March 2025	307,094
Carrying amount	
At 31 March 2025	307,094
At 31 March 2024	294,509

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors			
		2025	2024
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		913	842
		<u>913</u>	<u>842</u>
15 Loans and overdrafts			
		2025	2024
		£	£
Bank overdrafts		28	43
		<u>28</u>	<u>43</u>
Payable within one year		28	43
		<u>28</u>	<u>43</u>
16 Creditors: amounts falling due within one year			
	Notes	2025	2024
		£	£
Bank overdrafts	15	28	43
Other taxation and social security		1,094	1,046
Trade creditors		970	870
Accruals and deferred income		2,034	1,836
		<u>4,126</u>	<u>3,795</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	335,842	100,791	(100,125)	12,585	349,093
	<u>335,842</u>	<u>100,791</u>	<u>(100,125)</u>	<u>12,585</u>	<u>349,093</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	334,219	95,464	(88,307)	(5,534)	335,842
	<u>334,219</u>	<u>95,464</u>	<u>(88,307)</u>	<u>(5,534)</u>	<u>335,842</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

18 Related party transactions

There were no disclosable related party transactions during the year.

DAWS HALL TRUST

England & Wales - Charity number 1157570

Accounts

Charity registration number 1157570 (England and Wales)

THE DAWS HALL TRUST
TRUSTEES' ANNUAL REPORT AND UNAUDITED
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FOR THE YEAR ENDED 31 MARCH 2024

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TRUSTEES' REPORT

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- Following a review by the Trustees and their legal advisors, it was decided that the Trust should convert its legal structure into a CIO at the end of 2015. The CIO is called Daws Hall Trust and its registered number is 1157570. These are therefore the second accounts for the Daws Hall Trust CIO.

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We remain indebted to the kind individuals and Grant Giving Trusts who support us and who are too numerous to name. Without their support we would be unable to provide the unique level of educational experience that we do here at Daws Hall.

Sadly, in September 2023, Iain Grahame, our founder and benefactor passed away.

Financial review

The Trustees have considered the most appropriate policy for investing funds and have found that specialist common investment funds, designed for the Charity sector, meet the requirements to generate both income and capital growth. The Trustees are satisfied with the performance of the investments given current market value.

The Trustees have adopted a policy on reserves, as follows:

The annual investment income is a valuable contribution to the Trust's expenses but does not cover total outgoings and so funds still need to be raised on an annual basis. The Trustees' objective is to maintain reserves sufficient to cover 12 months expenses going forward. Following the grant of planning permission in December 2022 for a new Education Centre, with its own access and parking, the Trustees are working to fulfil the various conditions so commencement can be made within the requisite timescale, and subject to the necessary finance being raised. Should they be needed, the balance of the reserves is available to enable the building works for the New Education Centre Project to commence, pending further funding from grant applications and donations. Our reserves at 31 March 2024 were £294,421.50.

Structure, governance and management

THE DAWS HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

T P R Came

A W D Garthwaite

A G Marsden

JB Amos

(Resigned 29 February 2024)

DC Guest (Chairman)

KS Holder

I Gibbs

(Appointed 26 April 2023)

Recruitment and appointment of trustees

Trustees' responsibilities

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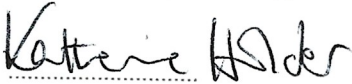
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The trustees' report was approved by the Board of Trustees.



KS Holder

Trustee

Date: 23/1/25

THE DAWS HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE DAWS HALL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DAWS HALL TRUST

I report to the trustees on my examination of the financial statements of The Daws Hall Trust (the trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Moore Green
22 Friars Street
Sudbury

CO10 2AA

Date:23/1/25.....

THE DAWS HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	58,320	48,668
Charitable activities	3	17,389	17,364
Other trading activities	4	19,755	18,477
Total income		<u>95,464</u>	<u>84,509</u>
Expenditure on:			
Charitable activities	5	88,307	105,386
Total expenditure		<u>88,307</u>	<u>105,386</u>
Net gains/(losses) on investments	9	<u>(5,534)</u>	<u>(20,124)</u>
Net income/(expenditure) and movement in funds		1,623	(41,001)
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>334,219</u>	<u>375,220</u>
Fund balances at 31 March 2024		<u>335,842</u>	<u>334,219</u>

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

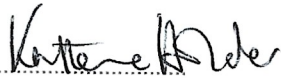
THE DAWS HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		6,212		6,733
Investments	12		294,509		300,044
			<u>300,721</u>		<u>306,777</u>
Current assets					
Debtors	13	842		1,135	
Cash at bank and in hand		38,074		28,108	
		<u>38,916</u>		<u>29,243</u>	
Creditors: amounts falling due within one year	15	(3,795)		(1,801)	
Net current assets			<u>35,121</u>		<u>27,442</u>
Total assets less current liabilities			<u>335,842</u>		<u>334,219</u>
The funds of the trust					
Unrestricted funds	16		335,842		334,219
			<u>335,842</u>		<u>334,219</u>

The financial statements were approved by the trustees on 23/1/25



KS Holder
Trustee

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Daws Hall, Henny Road, Lamarsh, Bures, CO8 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	47,095	10,519
Grants	11,225	38,149
	<u>58,320</u>	<u>48,668</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable rental income	17,389	17,364
	<u>17,389</u>	<u>17,364</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	5,975	8,347
Income received in providing education	13,780	10,130
	<u>19,755</u>	<u>18,477</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Wages and salaries	66,563	75,499
Employer's NIC	-	410
Employer's pension costs	1,222	1,471
Bank charges	159	208
School house consumables	1,370	8,405
Water, light and heat	1,787	942
Machinery repairs and servicing	143	-
Property insurance	2,479	2,311
General expenses	248	222
Property maintenance	2,686	7,343
Fuel and oil	-	401
Bookkeeping and accountancy fees	5,399	2,894
Subscriptions	265	254
Office expenses	2,965	2,482
Depreciation	2,071	2,244
Other charitable expenditure	950	300
	<u>88,307</u>	<u>105,386</u>
Analysis by fund		
Unrestricted funds	<u>88,307</u>	<u>105,386</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>2,071</u>	<u>2,244</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>4</u>	<u>4</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	(5,534)	(20,124)

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2023	60,842
Additions	1,550
At 31 March 2024	62,392
Depreciation and impairment	
At 1 April 2023	54,109
Depreciation charged in the year	2,071
At 31 March 2024	56,180
Carrying amount	
At 31 March 2024	6,212
At 31 March 2023	6,733

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	300,044
Additions	(5,535)
At 31 March 2024	<u>294,509</u>
Carrying amount	
At 31 March 2024	<u>294,509</u>
At 31 March 2023	<u>300,044</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	842	1,135
	<u>842</u>	<u>1,135</u>

14 Loans and overdrafts

	2024 £	2023 £
Bank overdrafts	43	43
	<u>43</u>	<u>43</u>
Payable within one year	43	43
	<u>43</u>	<u>43</u>

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	14	43	43
Other taxation and social security		1,046	1,338
Trade creditors		870	-
Accruals and deferred income		1,836	420
		<u>3,795</u>	<u>1,801</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	334,219	95,464	(88,307)	(5,534)	335,842
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	375,220	84,509	(105,386)	(20,124)	334,219
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - 2023).

DAWS HALL TRUST

England & Wales - Charity number 1157570

Accounts

THE DAWS HALL TRUST
TRUSTEES' ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE DAWS HALL TRUST

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THE DAWS HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

The Charity was established under a Trust Deed dated 6 September 1988 with the following objectives:

- To conserve and protect for the benefit of the public and the environment as a whole, the land and waters around Daws Hall.
- To establish a nature reserve and field study centre to house natural history specimens, with a view to advancing the education of the public, and school children in particular, in the study of wildlife and nature conservation.
- Following a review by the Trustees and their legal advisors, it was decided that the Trust should convert its legal structure into a CIO at the end of 2015. The CIO is called Daws Hall Trust and its registered number is 1157570. These are therefore the second accounts for the Daws Hall Trust CIO.

Achievements and performance

The Daws Hall Centre for Environmental education, together with our 25 acre Nature Reserve, once again continues to offer excellent facilities to school groups, adult groups and Open Days and receives regular praise from those that visit.

I am delighted to report that the facilities in our centre and on the reserve have been further improved this year. The primary aim of all the trustees is to make sure as many young people from Early Years Foundation Stage all the way to graduates, have the opportunity to experience the many wonders of the reserve.

Once again, we are indebted to the kind individuals and Grant Giving Trusts who support us and who are too numerous to name. Without their support we would be unable to provide the unique level of educational experience that we do here at Daws Hall.

Financial review

The Trustees have considered the most appropriate policy for investing funds and have found that specialist common investment funds, designed for the Charity sector, meet the requirements to generate both income and capital growth. The Trustees are satisfied with the performance of the investments given current market value.

The Trustees have adopted a policy on reserves, as follows:

Our objective is for an annual investment income to cover the Trust's costs, so funds do not need to be raised on an annual basis. This allows us to focus on our objectives - as well as allowing us to address future opportunities and address unforeseen costs that may arise in the future. Our reserves at 31 March 2022 were £375,220.

Structure, governance and management

THE DAWS HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

T P R Carne (Chairman)	(Resigned 17 June 2023)
A W D Garthwaite	
A B Sunnucks	(Resigned 14 December 2022)
C J V Williams	(Resigned 22 June 2022)
A G Marsden	
JB Amos	
DC Guest	
KS Holder	

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

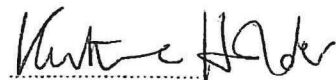
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



KS Holder
Trustee

Date: 14/12/23

THE DAWS HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE DAWS HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DAWS HALL TRUST

I report to the trustees on my examination of the financial statements of The Daws Hall Trust (the trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Mr N Farr FCA Independent Examiner

**Moore Green
Chartered Accountants**

22 Friars Street
Sudbury
CO10 2AA

Dated:10/9/23.....

THE DAWS HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Donations and legacies	2	48,668	78,862
Charitable activities	3	17,364	16,231
Other trading activities	4	18,477	9,108
Other income	5	-	1,450
Total income		<u>84,509</u>	<u>105,651</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>105,386</u>	<u>117,776</u>
Net gains/(losses) on investments	9	<u>(20,124)</u>	<u>23,448</u>
Net movement in funds		<u>(41,001)</u>	<u>11,323</u>
Fund balances at 1 April 2022		<u>375,220</u>	<u>363,897</u>
Fund balances at 31 March 2023		<u><u>334,219</u></u>	<u><u>375,220</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

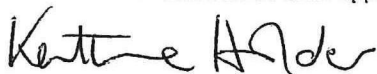
THE DAWS HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		6,733		8,657
Investments	12		300,044		330,168
			<u>306,777</u>		<u>338,825</u>
Current assets					
Debtors	13	1,135		675	
Cash at bank and in hand		28,108		40,715	
		<u>29,243</u>		<u>41,390</u>	
Creditors: amounts falling due within one year	15	(1,801)		(4,995)	
Net current assets			<u>27,442</u>		<u>36,395</u>
Total assets less current liabilities			<u>334,219</u>		<u>375,220</u>
income funds					
Unrestricted funds			<u>334,219</u>		<u>375,220</u>
			<u>334,219</u>		<u>375,220</u>

The financial statements were approved by the Trustees on 6/9/23



.....
Katherine Alder
KS Holder
Trustee

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Daws Hall, Henny Road, Lamarsh, Bures, C08 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	10,519	27,687
Grants receivable	38,149	51,175
	<u>48,668</u>	<u>78,862</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Charitable rental income	17,364	16,231
	<u>17,364</u>	<u>16,231</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	8,347	4,439
Income from providing education	10,130	4,669
Other trading activities	18,477	9,108
	<u>36,954</u>	<u>18,216</u>

5 Other income

	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
Other income	-	1,450
	<u>-</u>	<u>1,450</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Wages/salaries	75,499	74,175
Employer's NIC	410	1,620
Pension costs	1,471	1,381
Course instructors	208	181
School house consumables	8,405	14,706
Water, light & heat	942	411
Machinery repairs & servicing	-	475
Property insurance	2,311	2,270
Printing	222	411
Property maintenance	7,343	12,902
Fuel & oil	401	1,300
Bookkeeping & accountancy fees	2,894	2,855
Subscriptions	254	244
Office expenses	2,482	1,960
Plant & machinery depreciation	2,244	2,885
Other charitable expenditure	300	-
	<u>105,386</u>	<u>117,776</u>
	<u>105,386</u>	<u>117,776</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
4	5

There were no employees whose annual remuneration was more than £60,000.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(20,124)	23,448

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Plant and equipment
	£
Cost	
At 1 April 2022	60,521
Additions	321
At 31 March 2023	60,842
Depreciation and impairment	
At 1 April 2022	51,865
Depreciation charged in the year	2,244
At 31 March 2023	54,109
Carrying amount	
At 31 March 2023	6,733
At 31 March 2022	8,657

12 Fixed asset investments

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12	Fixed asset investments	(Continued)	
			Listed investments £
	Cost or valuation		
	At 1 April 2022		330,168
	Valuation changes		(20,124)
	Disposals		(10,000)
			<hr/>
	At 31 March 2023		300,044
			<hr/>
	Carrying amount		
	At 31 March 2023		300,044
			<hr/> <hr/>
	At 31 March 2022		330,168
			<hr/> <hr/>
13	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	1,135	675
		<hr/>	<hr/>
14	Loans and overdrafts	2023	2022
		£	£
	Bank overdrafts	43	43
		<hr/>	<hr/>
	Payable within one year	43	43
		<hr/>	<hr/>
15	Creditors: amounts falling due within one year	2023	2022
		£	£
		Notes	
	Bank overdrafts	14	43
	Other taxation and social security		1,338
	Accruals and deferred income		420
			<hr/>
			1,801
			<hr/> <hr/>
			4,995
			<hr/> <hr/>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - 2023).

DAWS HALL TRUST

England & Wales - Charity number 1157570

Accounts

Charity registration number 1157570

THE DAWS HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE DAWS HALL TRUST

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THE DAWS HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2021

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

The Charity was established under a Trust Deed dated 6 September 1988 with the following objectives:

- To conserve and protect for the benefit of the public and the environment as a whole, the land and waters around Daws Hall.
- To establish a nature reserve and field study centre to house natural history specimens, with a view to advancing the education of the public, and school children in particular, in the study of wildlife and nature conservation.
- Following a review by the Trustees and their legal advisors, it was decided that the Trust should convert its legal structure into a CIO at the end of 2015. The CIO is called Daws Hall Trust and its registered number is 1157570. These are therefore the second accounts for the Daws Hall Trust CIO.

Achievements and performance

The Daws Hall Centre for Environmental education, together with our 25 acre Nature Reserve, once again continues to offer excellent facilities to school groups, adult groups and Open Days and receives regular praise from those that visit.

I am delighted to report that the facilities in our centre and on the reserve have been further improved this year. The primary aim of all the trustees is to make sure as many young people from Early Years Foundation Stage all the way to graduates, have the opportunity to experience the many wonders of the reserve.

Once again, we are indebted to the kind individuals and Grant Giving Trusts who support us and who are too numerous to name. Without their support we would be unable to provide the unique level of educational experience that we do here at Daws Hall.

Financial review

The Trustees have considered the most appropriate policy for investing funds and have found that specialist common investment funds, designed for the Charity sector, meet the requirements to generate both income and capital growth. The Trustees are satisfied with the performance of the investments given current market value.

The Trustees have adopted a policy on reserves, as follows:

Our objective is for an annual investment income to cover the Trust's costs, so funds do not need to be raised on an annual basis. This allows us to focus on our objectives - as well as allowing us to address future opportunities and address unforeseen costs that may arise in the future. Our reserves at 31 March 2022 were £375,220.

Structure, governance and management

THE DAWS HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Grahame	(Resigned 19 March 2022)
Major I Grahame	(Resigned 13 November 2021)
P J T Cooper	(Resigned 19 April 2021)
T P R Came (Chairman)	
A W D Garthwaite	
A B Sunnucks	(Resigned 14 December 2022)
C J V Williams	(Resigned 22 June 2022)
A G Marsden	
JB Amos	(Appointed 1 April 2021)
DC Guest	(Appointed 13 November 2021)
KS Holder	(Appointed 21 May 2021)

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
T P R Came (Chairman)
Trustee

Date:

THE DAWS HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE DAWS HALL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DAWS HALL TRUST

I report to the trustees on my examination of the financial statements of The Daws Hall Trust (the trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mr N Farr FCA Independent Examiner

Moore Green

Chartered Accountants

22 Friars Street

Sudbury

CO10 2AA

Dated:

THE DAWS HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	2	78,862	67,847
Charitable activities	3	16,231	14,585
Other trading activities	4	9,108	1,563
Other income	5	1,450	22,805
		<hr/>	<hr/>
Total income		105,651	106,800
<u>Expenditure on:</u>			
Charitable activities	6	117,776	93,308
		<hr/>	<hr/>
Net gains/(losses) on investments	9	23,448	60,519
		<hr/>	<hr/>
Net movement in funds		11,323	74,011
Fund balances at 1 April 2021		363,897	289,886
		<hr/>	<hr/>
Fund balances at 31 March 2022		375,220	363,897
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE DAWS HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		8,657		11,249
Investments	11		330,168		321,759
			<u>338,825</u>		<u>333,008</u>
Current assets					
Debtors	12	675		653	
Cash at bank and in hand		40,715		35,669	
		<u>41,390</u>		<u>36,322</u>	
Creditors: amounts falling due within one year	14	(4,995)		(5,433)	
Net current assets			<u>36,395</u>		<u>30,889</u>
Total assets less current liabilities			<u>375,220</u>		<u>363,897</u>
Income funds					
Unrestricted funds			<u>375,220</u>		<u>363,897</u>
			<u>375,220</u>		<u>363,897</u>

The financial statements were approved by the Trustees on

.....
T P R Came (Chairman)
Trustee

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Daws Hall, Henny Road, Lamarsh, Bures, C08 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	27,687	17,097
Grants receivable	51,175	50,750
	<u>78,862</u>	<u>67,847</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Sales within charitable activities	-	490
Charitable rental income	16,231	14,095
	<u>16,231</u>	<u>14,585</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	4,439	893
Shop income	4,669	670
	<u>9,108</u>	<u>1,563</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,450	22,805
	<u>1,450</u>	<u>22,805</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Wages/salaries	74,175	66,133
Employer's NIC	1,620	1,172
Pension costs	1,381	1,163
Course instructors	181	-
School house consumables	14,706	1,149
Water, light & heat	411	388
Machinery repairs & servicing	475	149
Property insurance	2,270	2,270
Printing	411	-
Property maintenance	12,902	8,699
Fuel & oil	1,300	950
Bookkeeping & accountancy fees	2,855	2,990
Subscriptions	244	232
Office expenses	1,960	4,264
Plant & machinery depreciation	2,885	3,749
	<u>117,776</u>	<u>93,308</u>
	<u><u>117,776</u></u>	<u><u>93,308</u></u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

Reimbursement of general expenses incurred by the trustees in respect of the year amounts to £800 (2021: £800).

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
4	5
<u>4</u>	<u>5</u>

There were no employees whose annual remuneration was more than £60,000.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	23,448	60,519

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2021	60,229
Additions	293
At 31 March 2022	60,522
Depreciation and impairment	
At 1 April 2021	48,980
Depreciation charged in the year	2,885
At 31 March 2022	51,865
Carrying amount	
At 31 March 2022	8,657
At 31 March 2021	11,249

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	321,759
Valuation changes	23,409
Disposals	(15,000)
At 31 March 2022	330,168
Carrying amount	
At 31 March 2022	330,168
At 31 March 2021	321,759

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		675	653
		=====	=====
13 Loans and overdrafts		2022	2021
		£	£
Bank overdrafts		43	-
		=====	=====
Payable within one year		43	-
		=====	=====
14 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Bank overdrafts	13	43	-
Other taxation and social security		4,552	5,033
Accruals and deferred income		400	400
		=====	=====
		4,995	5,433
		=====	=====
15 Related party transactions			
There were no disclosable related party transactions during the year (2021 - none).			

DAWS HALL TRUST

England & Wales - Charity number 1157570

Accounts

Charity Registration No. 1157570

THE DAWS HALL TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE DAWS HALL TRUST

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THE DAWS HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

The Charity was established under a Trust Deed dated 6 September 1988 with the following objectives:

- To conserve and protect for the benefit of the public and the environment as a whole, the land and waters around Daws Hall.
- To establish a nature reserve and field study centre to house natural history specimens, with a view to advancing the education of the public, and school children in particular, in the study of wildlife and nature conservation.
- Following a review by the Trustees and their legal advisors, it was decided that the Trust should convert its legal structure into a CIO at the end of 2015. The CIO is called Daws Hall Trust and its registered number is 1157570. These are therefore the second accounts for the Daws Hall Trust CIO.

Achievements and performance

The Daws Hall Centre for Environmental education, together with our 25 acre Nature Reserve, once again continues to offer excellent facilities to school groups, adult groups and Open Days and receives regular praise from those that visit.

I am delighted to report that the facilities in our centre and on the reserve have been further improved this year. The primary aim of all the trustees is to make sure as many young people from Early Years Foundation Stage all the way to graduates, have the opportunity to experience the many wonders of the reserve.

Once again, we are indebted to the kind individuals and Grant Giving Trusts who support us and who are too numerous to name. Without their support we would be unable to provide the unique level of educational experience that we do here at Daws Hall.

Financial review

The Trustees have considered the most appropriate policy for investing funds and have found that specialist common investment funds, designed for the Charity sector, meet the requirements to generate both income and capital growth. The Trustees are satisfied with the performance of the investments given current market value.

The Trustees have adopted a policy on reserves, as follows:

Our objective is for an annual investment income to cover the Trust's costs, so funds do not need to be raised on an annual basis. This allows us to focus on our objectives - as well as allowing us to address future opportunities and address unforeseen costs that may arise in the future. Our reserves at 31 March 2021 were £363,897.

Structure, governance and management

THE DAWS HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Grahame
Major I Grahame
P J T Cooper
T P R Came (Chairman)
A W D Garthwaite
A B Sunnucks
C N Gooch
C J V Williams
A G Marsden

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
T P R Came (Chairman)
Trustee

Date:

THE DAWS HALL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DAWS HALL TRUST

I report to the trustees on my examination of the financial statements of The Daws Hall Trust (the trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mr N Farr FCA Independent Examiner
Moore Green
Chartered Accountants
22 Friars Street
Sudbury
CO10 2AA

Dated:

THE DAWS HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	2	67,847	63,122
Charitable activities	3	14,585	20,447
Other trading activities	4	1,563	14,691
Other income	5	22,805	-
Total income		106,800	98,260
<u>Expenditure on:</u>			
Charitable activities	6	93,308	99,590
Net gains/(losses) on investments	9	60,519	(75,070)
Net movement in funds		74,011	(76,400)
Fund balances at 1 April 2020		289,886	366,286
Fund balances at 31 March 2021		363,897	289,886

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE DAWS HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		11,249		13,186
Investments	11		321,759		261,241
			<u>333,008</u>		<u>274,427</u>
Current assets					
Debtors	12	653		1,698	
Cash at bank and in hand		35,669		14,484	
		<u>36,322</u>		<u>16,182</u>	
Creditors: amounts falling due within one year	13	(5,433)		(723)	
Net current assets			<u>30,889</u>		<u>15,459</u>
Total assets less current liabilities			<u>363,897</u>		<u>289,886</u>
Income funds					
Unrestricted funds			<u>363,897</u>		<u>289,886</u>
			<u>363,897</u>		<u>289,886</u>

The financial statements were approved by the Trustees on

.....
T P R Came (Chairman)
Trustee

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Daws Hall, Henny Road, Lamarsh, Bures, C08 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	17,097	16,023
Grants receivable	50,750	47,099
	<u>67,847</u>	<u>63,122</u>

3 Charitable activities

	Charitable Income 2021	Charitable Income 2020
	£	£
Sales within charitable activities	490	2,200
Charitable rental income	14,095	18,247
	<u>14,585</u>	<u>20,447</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	893	7,191
Shop income	670	7,500
	<u>1,563</u>	<u>14,691</u>

5 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Other income	22,805	-
	<u>22,805</u>	<u>-</u>

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other income (Continued)

6 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Wages/salaries	66,133	64,080
Employer's NIC	1,172	2,377
Pension costs	1,163	1,231
Course instructors	-	802
School house consumables	1,149	5,200
Water, light & heat	388	479
Machinery repairs & servicing	149	841
Property insurance	2,270	2,409
Printing	-	438
Property maintenance	8,699	9,546
Fuel & oil	950	1,700
Bookkeeping & accountancy fees	2,990	3,008
Subscriptions	232	223
Office expenses	4,264	2,423
Plant & machinery depreciation	3,749	4,395
Other charitable expenditure	-	438
	<u>93,308</u>	<u>99,590</u>
	<u>93,308</u>	<u>99,590</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

Reimbursement of general expenses incurred by the trustees in respect of the year amounts to £800 (2020: £800).

8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
5	-

There were no employees whose annual remuneration was more than £60,000.

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Revaluation of investments	60,519	(75,070)

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2020	58,417
Additions	1,812
At 31 March 2021	60,229
Depreciation and impairment	
At 1 April 2020	45,231
Depreciation charged in the year	3,749
At 31 March 2021	48,980
Carrying amount	
At 31 March 2021	11,249
At 31 March 2020	13,186

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	261,241
Valuation changes	60,518
At 31 March 2021	321,759
Carrying amount	
At 31 March 2021	321,759
At 31 March 2020	261,241

THE DAWS HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	997
Prepayments and accrued income	653	701
	<u>653</u>	<u>1,698</u>
	<u><u>653</u></u>	<u><u>1,698</u></u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	5,033	323
Accruals and deferred income	400	400
	<u>5,433</u>	<u>723</u>
	<u><u>5,433</u></u>	<u><u>723</u></u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).