

# **TOLPUDDLE OLD CHAPEL TRUST**

(A Charitable company limited by guarantee and not having share capital)

Registered Company No: 08908950

Registered Charity No: 1159578

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021**

# **TOLPUDDLE OLD CHAPEL TRUST**

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# **TOLPUDDLE OLD CHAPEL TRUST**

## **INFORMATION**

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**Directors and Trustees**      The Directors (who are also Trustees under charity law) of the charitable company, all of whom served throughout the year were as follows:

R Brunt (Company Secretary)  
S Jenner – Resigned 8 February 2021  
A McCarthy (Chair)  
A Whittlesea  
D Willey  
P W Martin

**Company Secretary**              R Brunt

**Treasurer**                          C Huckle

**Project Manager**                  C Johnson

**Registered Office**                  59A Main Road  
Tolpuddle  
Dorset  
DT2 7ET

**Registered Charity No.**          1159578

**Registered Company No.**    08908950  
(ENGLAND & WALES)

**Independent Examiners**      Advoco  
14A Albany Road  
Weymouth  
Dorset  
DT4 9TH

# **TOLPUDDLE OLD CHAPEL TRUST**

## **CHAIRMAN'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021**

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### **Background**

I have set out the progress that the Trust has made since 1st March 2020.

The Tolpuddle Old Chapel Trust (TOCT) was established for the purpose of securing the ownership of the Grade II\* listed former Methodist Chapel and its site in Tolpuddle, Dorset and to plan the renovation and appropriate re-use of the building.

The organisation was formed by local residents and volunteers with a specific interest in heritage matters, who felt they had a particular expertise to contribute.

The former chapel is listed as Grade II\* by Historic England and is on their At-Risk Register, Historic England Building ID: 106409.

It was built in 1818 as a Methodist chapel. As a chapel it was used by the Dorsetshire Labourers, later known as the Tolpuddle Martyrs and it is believed that George Loveless and Thomas Stanfield (two of the Martyrs) were involved in the construction of the cob chapel and actually were lay preachers there. For sixteen years, the chapel became a 'sanctuary' for the families who worshipped there. It allowed them to exchange ideas and build confidence to challenge the injustices of their harsh living and working conditions and explore ways to mitigate their poverty and deprivation. These experiences paved the way for establishing a Friendly Society of Agricultural Workers in Tolpuddle.

The building has not been used as a chapel since 1844 when the lease expired. Since then it has been used for agricultural purposes. It has cob walls and a clay tiled roof. Prior to its purchase in February 2015, it was privately owned and was not accessible to the public.

The Trust registered as a private limited company by guarantee on 24th February 2014. Company number 08908950. Planning for the purchase and project preparation actually started in April 2013 under the guidance of The Architectural Heritage Fund.

It became a registered charity on 11th December 2014. Registered Charity no 1159578.

### **Objects of the Trust**

The preservation, maintenance and renovation of the Grade II\* listed former Methodist Chapel and its site in Tolpuddle, Dorset and its

historical, architectural and constructional heritage, for the benefit of the people of Tolpuddle and of the Nation.

TOCT is committed to sympathetically preserving, renovating and maintaining the Grade II\* listed building and its site as 'a quiet place in the heart of this historic Dorset village'. It is our hope that through the process of renovating the former chapel it will become a place for activities that will inspire a wide range of visitors and participants to engage with and understand the significance of the Old Chapel story and give them a direct connection to the times of the Dorsetshire Labourers/Tolpuddle Martyrs.

## **TOLPUDDLE OLD CHAPEL TRUST**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021**

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#### **Trustees as of 28<sup>th</sup> February 2021**

Andrew McCarthy - Chairman

Robert Brunt - Secretary

Adrian Whittlesea

David Willey

Philip Martin

#### **Volunteers:**

Sue Adams - Solicitor, Steele Raymond - as of 27th February 2014

Colin Clare - Webmaster - as of 17th February 2015

Phil Drake - Heritage Walks Co-ordinator - as of 18<sup>th</sup> May 2016

Rob Ellett - Mail Chimp Co-ordinator - as of 20<sup>th</sup> July 2018

Colin Huckle - Treasurer - as of 24th March 2014

Ian Cray - TOCT Photo & Video Producer/Editor - as of July 2018

#### **Project Team**

Andrew McCarthy - TOCT Chairman

Crystal Johnson - Project Manager

Paul Richold - Lead Designer & Architect, Architecton, Bristol.

George Tasker - Architect, Architecton Bristol

Trevor Groom - Quantity Surveyor.

Barry Honeysett - Structural Engineer.

Craig Dashfield - Services Engineer.

Justin Chappell - Construction, Design & Management Consultant

**TOLPUDDLE OLD CHAPEL TRUST**  
**CHAIRMAN'S REPORT FOR THE YEAR ENDED 28th FEBRUARY**  
**2021**

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**The Building & Site**

The Trust continues to care for the 'at risk' building and site, ensuring that it is protected from the elements and maintaining the grass surrounds and its boundaries. Two interpretive information boards are provided on site, displaying information about the project and News & Events.

**Finance & Funding**

**Donations** - £470.

**Thank you** to our Treasurer, Colin Huckle, for his continued support in processing the day to day financial transactions for the trust.

**Awareness Raising Opportunities, 2020/2021.**

The National Covid 19 Lockdown restricted our usual awareness raising opportunities. However, thanks to our use of digital mailings, Twitter feed and our website, TOCT was able to maintain contact with our followers as well attract new contacts.

- Friends of Tolpuddle Old Chapel Trust Newsletters April, July, December 2020 & New Year 2021.
- TOCT Twitter feed [@TolpuddleOCT](#).
- TOCT Website. [www.tolpuddleoldchapeltrust.org](http://www.tolpuddleoldchapeltrust.org).
- Virtual Tolpuddle Martyrs' Festival 19<sup>th</sup> to 21<sup>st</sup> July 2020.
- TOCT Chair, Andrew McCarthy recorded two short videos welcoming the virtual audience to the Old Chapel and giving a progress update
- Tolpuddle Festival TOCT July Update - Details of funding and a plea for the remaining £23K required to make the project viable.
- Many visitors to our Twitter feed & our website signed up to become 'Friends of TOCT'. Anyone signing up to be a 'Friend' will receive periodic updates about the progress of the project by e-mail; there are now well over 200 'Friends'.

**Website:**

The TOCT website - [www.tolpuddletrust.org](http://www.tolpuddletrust.org), established in February 2015 by Colin Clare, Webmaster, continues to provide the latest news about the project.

**Twitter: [@TolpuddleOCT](#)**

In June 2020, TOCT Chair, Andrew McCarthy, took over editing our Twitter feed from Catherine Jefferson, who founded the site in 2016.

TOCT is extremely grateful to Catherine for all her work and innovation over the past four years.

**TOLPUDDLE OLD CHAPEL TRUST**  
**CHAIRMAN'S REPORT FOR THE YEAR ENDED 28th FEBRUARY**  
**2021**

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**Meetings:**

Due to the National Covid 19 Lockdown, trustees were restricted to telephone and online communication. Fortunately, they were able to maintain regular contact with each other as well as taking part in our AGM online

**Key meetings:**

16<sup>th</sup> June 2020 - Progress Meeting with National Lottery Heritage Fund Team.

17<sup>th</sup> September 2020 - Progress Meeting with National Lottery Heritage Fund Team.

9<sup>th</sup> December 2020 - Progress Meeting with National Lottery Heritage Fund Team.

26<sup>th</sup> February 2021 - TOCT AGM on-line

**Project Design Team Meetings:**

Due to the National Covid 19 Lockdown, no face-to-face meetings were able to take place. Instead, TOCT Chair, Andrew McCarthy and TOCT Project Manager, Crystal Johnson were able to maintain weekly contact with our team of architects at Architecton in Bristol. Despite the restriction, significant progress has been made towards deciding on the treatment required to stabilise the cob wall of the building.

**Development Stage**

- Crystal Johnson, TOCT Project Manager, has painstakingly continued to co-ordinate our interactions with The National Lottery Heritage Fund, Historic England, Architecton and Charitable Trust Funders.
- Our Project Team met on site on 3<sup>rd</sup> March 2020 with Sarah Ball, Historic England At Risk architect and her team to assess the condition of the cob structure of the building and to negotiate plans for the reinforcement of the land to the northern boundary.
- On 17<sup>th</sup> March 2020, part of the boundary wall to the north was removed, allowing the excavation of a trench along the north wall. This provided our architects and Historic England's consultant the opportunity of inspecting the previously buried brick plinth as well as allowing the plinth and cob to dry out.
- Historic England's consultant started the monthly measurements of the moisture content of the cob of the north wall.

- As a result of detailed analysis of the cob structure and trial digs in the chalk under the site, a decision was made as to the exact composition of the cob blocks required for the repair of the walls of the building.
- Fortunately, an exact match for the chalk used 202 years ago when the chapel was built was found on a farm in Affpuddle. A lorry load of chalk was extracted by hand by Nigel Jaggard, Conservation Builder, and transported to Heritage Cob & Lime in Bideford.

## **TOLPUDDLE OLD CHAPEL TRUST**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 28th FEBRUARY 2021**

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#### **Development Stage - continued**

- The chalk was processed into cob blocks and delivered back to Dorset on 6<sup>th</sup> February 2021 for storage, prior to being used to repair the cob walls of the old chapel.
- TOCT is grateful to Heritage Cob & Lime for their interest and dedication in the preparation of the cob blocks. We are also grateful to Nigel Jaggard for storing the blocks.
- Ian Cray, TOCT Photo & Video Producer/Editor, created a superb digital historic reconstruction on how Tolpuddle Old Chapel would have looked in 1818.
- TOCT trustees, Philip Martin, Rob Brunt and David Willey, each prepared information videos about what the project means to them. These were made available on our Twitter feed and on our website and were all well received.
- TOCT Trustee, Philip Martin, continues to co-ordinate research into the 'The Missing Years' (1810 - 1834) of Non-Conformist worship in Tolpuddle, including the building and use of Tolpuddle Old Chapel. We look forward to our website being a 'digital Education & Research hub', a major contributor, source and guide for knowledge about the Dorsetshire Labourers and their families in Tolpuddle in the 19<sup>th</sup> century. We continue expanding our academic network within the UK and abroad to help build this historical and educational resource base.
- During the year, TOCT produced fifteen 'Thank You' Tweets for our grant providers..

#### **The Future**

The National Covid 19 Lockdown, continues to challenge and lengthen our Development Stage. TOCT looks forward to finalising detailed

structural requirements with Historic England and to proceed with appointing a registered firm of conservation builders to renovate Tolpuddle Old Chapel.

## **TOLPUDDLE OLD CHAPEL TRUST**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 28th FEBRUARY 2021**

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**The Trustees are grateful to the following for their interest & support:**

The National Heritage Lottery Fund, especially Victoria Allott (Investment Manager, National Heritage Lottery Fund); Ellen Dempster (National Lottery Heritage Fund Consultant).

Historic England, Sarah Ball (Architect Partnerships Team, Historic England).

The Architectural Heritage Fund.

Dorset Council.

Charitable Trusts.

Numerous individuals and groups who have made donations which help move the project forward.

Architects Paul Richold & George Tasker.

Thanks to the Trustees, TOCT Link Volunteers and to our consultants for their time, work & dedication.

Special Thanks to Revd Stephanie Jenner, TOCT Trustee and Superintendent Minister of Dorset South & West Methodist Circuit. Sadly, Steph resigned as a TOCT trustee on 8<sup>th</sup> February 2021, for health reasons. Steph has worked tirelessly since the establishment of TOCT as a Building Preservation Trust. She has provided her fellow trustees with a breadth of vision and support in shaping our building preservation trust.

Special thanks to Project Manager, Crystal Johnson, who continues to work far in excess of her contractual duties in contributing loyally to this exciting & unique project. The Trustees are grateful to have her to continue to guide us skilfully through the Delivery Phase of the project.

I particularly wish to acknowledge the support which we have had from our families.

Andrew McCarthy TOCT Chairman.

18 November 2021

**TOLPUDDLE OLD CHAPEL TRUST**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28**  
**FEBRUARY 2021**

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 28 February 2021. The provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102- implemented 1 January 2015) have been adopted in preparing the annual report and financial statements of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document and Constitution**

Tolpuddle Old Chapel Trust is a registered charity, charity number 1159578, and a company limited by guarantee, company number 08908950. The charity's registered office is The Old Chapel, 59A Main Road, Tolpuddle, Dorset, DT2 7DQ. The maximum liability of each member is limited to £10. At 28 February 2021 the company had 5 members who were also the charity's Trustee Directors. Tolpuddle Old Chapel Trust is governed by its Memorandum and Articles of Association as amended on 27 October 2014.

Tolpuddle Old Chapel Trust was incorporated as a company limited by guarantee on 24 February 2014.

### **Recruitment and Appointment of Trustees**

Trustees, who are also Directors of the Company, are appointed from the local community. The Trustees Board consists of at least three and not more than six individuals, all of whom must be members. Individuals may be appointed as Trustees by ordinary resolution of the members. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

The following people were Trustees/Directors of the charity during the year and since the year end.

R Brunt	Trustee/Director/Company Secretary
S Jenner	Trustee/Director - Resigned 8 February 2021
A McCarthy	Trustee/Director/Chair
A Whittlesea	Trustee/Director
D Willey	Trustee/Director
P W Martin	Trustee/Director

### **Induction of Trustees**

Newly appointed Trustees are provided with an induction to Tolpuddle Old Chapel Trust and are mentored by established Trustees as necessary.

**TOLPUDDLE OLD CHAPEL TRUST**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28**  
**FEBRUARY 2021**

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## **OBJECTIVES AND ACTIVITIES**

### **Statement of Purpose**

The purpose of the charity and its objects as set out in the Articles of Association are specifically restricted to the preservation, maintenance and renovation of the Grade II\* listed former Methodist Chapel and its site in Tolpuddle, Dorset and its historical, architectural and constructional heritage for the benefit of the people of Tolpuddle and of the Nation.

### **Summary of Charitable Activities**

Having completed the purchase of the former Methodist Chapel at Tolpuddle in February 2015, the charity has been able to carry out the emergency repairs to the building as previously detailed in the project viability report and progress with the planning and preparation phases of the renovation project during the year. The charitable activities are set out in more detail under the Achievements and Performance heading below.

### **Public Benefit**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the charity during the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The progress made during the year in preserving the former Methodist Chapel and carrying out planning and preparation works for the renovation project are the first significant steps towards achieving the charity's purpose as set out above for the benefit of the people of Tolpuddle and the wider public.

**TOLPUDDLE OLD CHAPEL TRUST**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28**  
**FEBRUARY 2021**

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## **FINANCIAL REVIEW**

### **Financial Position**

Incoming resources in the year were £83,980 (2020: £55,277). Of this £83,510 (2020: £49,920) related to project restricted activities.

A surplus of £52,458 was made in the year (2020: surplus of £25,299). At the balance sheet date total unrestricted reserves were £17,033 in surplus (2020: £24,844) and restricted reserves were £99,001 in surplus (2020: £38,732).

The charity maintains a cash balance of £91,536 (2020: £38,775), it has net current assets of £91,123 (2020: £38,311). The total net assets are £116,034 (2020 : £63,576).

### **Reserves Policy**

Still being relatively new, the charity is not yet in a position where it has been able to accumulate any significant unrestricted reserves. During its early years the charity's project to preserve and renovate the former Methodist Chapel will result in significant costs which are likely to mean that much of the incoming resources will be required to service expenditure on charitable activities. The Trustees are however aware of the importance of having sufficient free reserves available in each financial year to meet any reasonable foreseeable contingencies and will develop a more structured unrestricted reserves policy as the project progresses and surplus funds become available.

Where the charity receives incoming resources which have restrictions placed on their use by the donors they were held as restricted reserves to the extent that they have not been utilised for their prescribed use.

### **Going Concern**

The charity's work on the former Methodist Chapel remains ongoing with the continued support of its members, friends, volunteers and donors as well as a number of both local and national organisations. In the circumstances, the Trustees have no uncertainties concerning the charity's ability to continue as a going concern.

**TOLPUDDLE OLD CHAPEL TRUST**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28**  
**FEBRUARY 2021**

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**Statement of Trustees' Responsibilities**

The trustees (who are also directors of Tolpuddle Old Chapel Trust the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by Trustees on 18-11-2021 and signed on their behalf by:

Director  
A McCarthy (Chair)



**TOLPUDDLE OLD CHAPEL TRUST**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOLPUDDLE OLD CHAPEL TRUST**

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I report to the Charity Trustees on my examination of the accounts of Tolpuddle Old Chapel Trust ("the Company") for the year ended 28 February 2021.

**Responsibilities and basis of report**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the Company are not subject to an audit under company law and is eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act ("the 2011 Act").

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

1. to keep accounting records in accordance with section 386 of the Companies Act 2006;
2. the accounts do not comply with these records;
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" which is not a matter considered as part of an independent examination; or
4. the account have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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

**TOLPUDDLE OLD CHAPEL TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**TOLPUDDLE OLD CHAPEL TRUST**

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A P Rodgers FCCA (a partner of)  
**Advoco**  
**Chartered Certified Accountants**

14A Albany Road  
Weymouth  
Dorset  
DT4 9TH

Date 21-11-2021

**TOLPUDDLE OLD CHAPEL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

		<b>Unrestric ted funds</b>	<b>Restric ted funds</b>	<b>Total funds 2021</b>	<b>Total funds 2020</b>
	<b>No te</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources:</b>					
Donations and legacies		470	-	<b>470</b>	5,357
Charitable activities	<b>2</b>	-	83,510	<b>83,510</b>	49,920
<b>Total incoming resources</b>		<b>470</b>	<b>83,510</b>	<b>83,980</b>	55,277
<b>Expenditure:</b>					
<b>Charitable activities</b>					
Professional fees		-	29,959	<b>29,959</b>	26,429
Building repairs					-
Insurance		509	-	<b>509</b>	579
Print, post, stationery		-	-	-	-
Advertising & website		-	-	-	99
Accountancy	<b>3</b>	600	-	<b>600</b>	600
Legal		-	-	-	1,694
Sundry expenses		100	-	<b>100</b>	223
Depreciation	<b>6</b>	354	-	<b>354</b>	354
<b>Total resources expended</b>		<b>1,563</b>	<b>29,959</b>	<b>31,522</b>	29,978
<b>Net incoming resources before transfers</b>		<b>(1,093)</b>	<b>53,551</b>	<b>52,458</b>	25,299
<b>Transfers between funds</b>		<b>(6,718)</b>	<b>6,718</b>	-	-
<b>Net movement in funds for the year</b>		<b>(7,811)</b>	<b>60,269</b>	<b>52,458</b>	25,299
<b>Reconciliation of Funds</b>					
Total funds brought forward		24,844	38,732	<b>63,576</b>	38,277

<b>Total funds carried forward</b>	<b>9</b>	<u>17,033</u>	<u>99,001</u>	<u><b>116,034</b></u>	<u>63,576</u>
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The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

**TOLPUDDLE OLD CHAPEL TRUST**  
**BALANCE SHEET AS AT 28 FEBRUARY 2021**

		2020	2019
	Not e	£	£
<b>FIXED ASSETS</b>			
Heritage assets	6	24,559	24,559
Fixed assets	6	352	706
		<u>24,911</u>	<u>25,265</u>
<b>CURRENT ASSETS</b>			
Debtors	7	187	136
Cash at bank and in hand		38,775	38,911
		<u>91,536</u>	<u>38,911</u>
		<u>91,723</u>	<u>1</u>
<b>CREDITORS: Amounts falling due within one year</b>	8	600	600
<b>NET CURRENT ASSETS</b>		91,123	38,311
<b>NET ASSETS</b>		<u>116,034</u>	<u>63,576</u>
<b>THE FUNDS OF THE CHARITABLE COMPANY</b>			
General	9	17,033	24,844
Restricted	9	99,001	38,732
<b>TOTAL FUNDS</b>	9	<u>116,034</u>	<u>63,576</u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

For the year ended 28 February 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not requested the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The trustees / directors' acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These financial statements were approved and authorised for issue by the Trustees on 18-11-2021

A McCarthy (Chair)

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED**  
**28 FEBRUARY 2021**

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## **1. ACCOUNTING POLICIES**

### **General information and basis of accounting**

Tolpuddle Old Chapel Trust is a company limited by guarantee incorporation in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £10. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 10-13.

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

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **Going concern**

The trustees are of the opinion that the accounts are prepared on the going concern basis.

### **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donation income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from grants, relating to charitable activities are included in full in the Statement of Financial Activities when receivable and in the period to which they relate. Grants are deferred when the monies have been received in advance of the period to which they relate. Where funds have not been received in a specific period, these funds will be accrued in debtors and recognised in the period to which they relate. Where grants received have conditions or restrictions as to their use attached the income is recognised as restricted income funds. Where no such conditions or restrictions exist, grants received are recognised as unrestricted income.

**Donated services**

In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements. However, where unpaid specific volunteer tasks and other non-cash contributions are conditions for the receipt of grants, and those specific volunteer tasks and other non-cash contributions are valued by the grant provider, they are recognised in the financial statements at the values established by the grant provider which are considered to be a fair representation of their value to the charity.

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED**  
**28 FEBRUARY 2021**

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**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them. Due to the specific nature of the charity's objects and the scale of its activities all costs are allocated directly to charitable activities.

**Heritage assets**

Heritage assets comprise the Grade II\* listed former Methodist Chapel in Tolpuddle, Dorset which is recognised in the balance sheet at cost. Given the charity's objects, it is considered to have an indefinite expected useful economic life and is not therefore depreciated. Heritage assets are however reviewed annually for impairment with any required impairment provision being made as necessary.

**Fixed assets**

Tangible assets are stated at cost, less accumulated depreciation and accumulated impairment losses. The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

**Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives as follows:

Equipment	20% Straight Line
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**Debtors**

Accrued income is recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the

obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Concessionary loans received are initially recognised at the amounts received with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest, if payable.

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED**  
**28 FEBRUARY 2021**

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**Taxation**

The company is a registered charity and is therefore not liable to corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company and is therefore included in the relevant costs in the Statement of Financial Activities.

**Funds Accounting**

Funds held by the charity are:

Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

	<b>Unrestrict ed Funds £</b>	<b>Restrict ed Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>2. INCOME</b>				
Historic England	-	691	<b>691</b>	-
Architectural Fund	-	8,712	<b>8,712</b>	-
All Churches Trust	-	-	-	12,800
			<b>50,00</b>	
Woolfson foundation	-	50,000	<b>0</b>	-
Garfield Weston	-	-	-	25,000
Valentine Charitable Trust	-	-	-	10,000
Heritage Lottery Fund	-	24,107	<b>24,10 7</b>	2,120
	-	83,510	<b>83,51 0</b>	49,920
			<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>

### 3. EXPENDITURE

Independent  
examiners

600	600
<u>600</u>	<u>600</u>

## TOLPUDDLE OLD CHAPEL TRUST NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

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### 4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustees received any remuneration during the period from the charity and they also did not claim reimbursement for any expenses that they incurred in their roles as trustees.

No trustee or other person related to the Charity, had any personal interest in any contract or transaction entered into by the Charity during the period. The trustees have not acted as agents or made purchases on behalf of the charity during the period.

### 5. EMPLOYEES

The company does not have any employees.

### 6. FIXED ASSETS

	<b>Heritage Assets £</b>	<b>Equipme nt £</b>
<b><u>Cost:</u></b>		
Brought forward	24,559	1,768
Additions	-	-
Carried forward	<u>24,559</u>	<u>1,768</u>
<b><u>Depreciation:</u></b>		
Brought forward	-	1,062
Charge for the year	-	354
Carried forward	<u>-</u>	<u>1,416</u>
<b><u>Net Book Value</u></b>		
<b>28 February 2021</b>	<u><b>24,559</b></u>	<u><b>352</b></u>
<u>Net Book Value</u>	<u>24,559</u>	<u>706</u>

29 February 2020

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The Charity's sole heritage asset comprises the Grade II listed former Methodist Chapel in Tolpuddle, Dorset. The Charity was created to acquire the building with the aim of preserving, maintaining and renovating the building and the site together with its historic, architectural and conservational heritage.

Whilst full access to the building will not be possible at all times whilst the major conservation works are being carried out, once the works have been completed, it is intended that the building and the site will be brought back into use.

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED**  
**28 FEBRUARY 2021**

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**7. DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	<u><b>187</b></u>	<u>136</u>
	<u><b>187</b></u>	<u><b>136</b></u>

**8. CREDITORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<u><b>600</b></u>	<u>600</u>
	<u><b>600</b></u>	<u><b>600</b></u>

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
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**9 STATEMENT OF FUNDS**

	Balance At 1-3- 20 £	Incom e £	Expendit ure £	Transf ers £	Balance At 28- 2-21 £
<b>Unrestricted Funds</b>					
General	24,844	470	(1,563)	(6,718)	17,033
<b>Total Unrestricted Funds</b>	<u>24,844</u>	<u>470</u>	<u>(1,563)</u>	<u>(6,718)</u>	<u>17,033</u>
<b>Restricted Funds</b>					
Dorset County Council	-	-	-	-	-
All Churches Trust	3,732	-	-	-	3,732
Garfield Weston	25,000	-	-	-	25,000
Valentine Charitable Trust	10,000	-	-	-	10,000
Historic England	-	691	(691)	-	-
Woolfson foundation	-	50,000	-	-	50,000
Architectural Fund	-	8,712	(8,712)	-	-
The National Lottery Heritage fund	-	24,107	(20,556)	6,718	10,269
<b>Total Restricted Funds</b>	<u>38,732</u>	<u>83,510</u>	<u>(29,959)</u>	<u>6,718</u>	<u>99,001</u>
<b>Total Funds</b>	<u><b>63,576</b></u>	<u><b>83,980</b></u>	<u><b>(31,522)</b></u>	<u><b>-</b></u>	<u><b>116,034</b></u>

- The general unrestricted fund represents the unrestricted funds of the Charity
- The Garfield Weston Grant was unrestricted, however the Trustees have committed the Funds to the Project.

**TOLPUDDLE OLD CHAPEL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED**  
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**10. COMPANY LIMITED BY GUARANTEE**

The charity is limited by guarantee and does not have any share capital. The guarantee to the company is £10 per member on the winding up of the company.

At 28 February 2021 the company had 5 members who were also the charity's Trustee Directors.

**11. CONTROL**

The charitable company is controlled by its members, who are the Trustees.

**12. COMMITMENTS**

As at 28 February 2021, the Charity had no annual commitments under operating leases.