

# THE FRIENDS OF ST PETER'S GREAT BERKHAMSTED

England & Wales · Charity number 1160314

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2015-02-03

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

## Contact

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**Address** 14 Hill View  
Berkhamsted  
HP4 1SA

**Phone** 07834159781

**Email** [enquiries@stpetersberkhamstedfriends.org.uk](mailto:enquiries@stpetersberkhamstedfriends.org.uk)

**Website** <http://www.stpetersberkhamstedfriends.org.uk/>

## Activities

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**Objects:** THE TRUSTEES SHALL STAND POSSESSED OF THE CAPITAL AND INCOME OF THE TRUST FUND AND OF ALL CONTRIBUTIONS AND SUBSCRIPTIONS FROM TIME TO TIME RECEIVED BY THEM FOR THE PURPOSES OF THE CHARITY AS HEREINAFTER MENTIONED UPON TRUST TO APPLY OR CAUSE TO BE APPLIED THE SAME AT SUCH TIME AND IN SUCH MANNER AND UPON SUCH TERMS AS THE TRUSTEES SHALL FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DECIDE FOR THE PRESERVATION, REPAIR, MAINTENANCE, RESTORATION, IMPROVEMENT AND ORNAMENTATION OF THE FABRIC OF THE PARISH CHURCH OF GREAT BERKHAMSTED AFORESAID AND OF THE CHURCHYARDS OCCUPIED BY OR BELONGING TO THE SAID CHURCH.

**Activities:** The Friends' objective is to use its funds (the Trust Fund) for the preservation, repair, maintenance, restoration, improvement and ornamentation of the fabric of the Parish Church of Great Berkhamsted and of the Churchyards occupied by or belonging to the Church. The charity is based and focused in Berkhamsted, Hertfordshire which is an ancient market town with a long and important history

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£20,259	£25,242	-	-
2024-03-31	£19,991	£18,767	-	-
2023-03-31	£26,604	£37,263	-	-
2022-03-31	£249,979	£233,171	-	-
2021-03-31	£443,996	£444,784	-	-

## Trustees

Name	Role	Appointed
Rev Stuart James Owen	Chair	2020-09-12
Anne Foster		2025-07-07
CATHERINE IMBER		2013-03-05
Dr CHRISTOPHER PAUL GREEN		2013-03-05
Ian Bristow		2023-09-01
James Moir		2021-01-20
PAUL JESS CROSLAND BSC MRICS		2013-03-05
Peter Brian Matthews		2015-08-03
Steve Elliff FCA		2018-02-19

**THE FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

England & Wales - Charity number 1160314

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# Accounts

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**REGISTERED CHARITY NUMBER: 1160314**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Friends of St Peter's Great Berkhamsted**

**Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF**

**Friends of St Peter's Great Berkhamsted**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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## Friends of St Peter's Great Berkhamsted

### Chairman's Report for the Year Ended 31 March 2023

During the year to 31st March 2023 the Trustees made further progress in the development of their key projects.

The Rectory Lane Cemetery Project continued to be expertly managed by our Ranger, Kate Campbell, and as a result, retained its Green Flag status. Key enhancements focused on the Wildlife Area and included the creation of the ponds, the installation of new fencing behind them, and provision of hard-standing to the woven willow seat. Elsewhere on site, boundary compost bins have been built and hedging has been planted; the interment area is now fully established and is able to accept burial of ashes. Replacement trees have also been planted. The Project is grateful to Berkhamsted Town Council, Dacorum Borough Council and the Pest House Charity for grant aiding these improvements.

We are especially grateful to the volunteers who have planted up and who curate the many graves, those who join in the regular work parties, the work of the genealogy volunteers who have produced so many excellent biographies and the volunteers who assist with events, which included an Easter Discovery Trail and a Children's Book Festival in June 2022, and in promoting them and the cemetery generally.

Whilst interments, the sale of memorial tiles and events bring in some income, there is a pressing need to place the management of the Cemetery on a more secure financial footing, if the huge investment in capital improvements is not to be dissipated.

So far as other projects are concerned, the Trustees were delighted that in December 2022 the book by one of their number, Christopher Green, entitled "St Peter's Church Great Berkhamsted 1222 – 2022, celebrating St Peter's 800th Year" was published. Sales have been excellent and all profits will go towards the maintenance of St Peter's. Restoration of the Bryceson organ and refurbishment of the clock faces on the Church Tower remain under consideration but will continue to be deferred in view of the need to carry out substantial repairs to the roof of St Peter's. The Trustees are planning to play an active role in the appeal for the necessary funds for this major project in 2023 and beyond.

As in past years the Friends published two Newsletters, one in the spring and the other in the autumn. These were sent to all members and were also circulated widely in the town of Berkhamsted.

The Trustees were delighted that our Patron, the Right Reverend Dr Jane Mainwaring, was on 2nd February 2023 consecrated at Canterbury Cathedral as the Bishop of Hertford.

During the year Justin Apthorp was re-appointed as a Trustee for a further three-year term commencing on 1st March 2023. After 10 years in the post Peter Williamson announced his intention to stand down as Chairman of the Trustees and was succeeded on 24th April 2023 by the Reverend Stuart Owen, the Rector of St Peter's.

Finally, on 8th October 2022 the Friends of St Peter's held the Inaugural David Pearce Memorial Lecture which had been postponed in April 2020 because of Covid-19. The Lecture, which was complemented by film and many photographs, was given by Sir Robin Knox-Johnston CBE and was held in Berkhamsted School's Centenary Theatre. This Lecture, which was one of a number of events in Berkhamsted in 2022 to mark the 800th anniversary of the consecration of St Peter's, attracted an audience of about 230 people and over £4,000 was raised towards the costs of the necessary repairs

to the roof of the Church. The Trustees were extremely grateful to both Sir Robin and the School.

## Friends of St Peter's Great Berkhamsted

### Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees are responsible for the overall direction and policy setting of the Charity. They meet at least four times per annum - in fact five times in the year to 31st March 2023. Minutes of all meetings are recorded, agreed and duly signed. During this year the Trustees started work on the preparation of a Strategic Plan for the future.

Risks are managed through both Financial and Health & Safety monitoring with:

- Updates of the current financial position in the form of Financial Reports presented at all Trustees' meetings.
- Reserves Policy agreed and maintained with Unrestricted Funds representing a third of annualised regular expenditure.
- Health & Safety Assessments undertaken prior to events of a social or volunteer nature.

All Trustees give their time freely and no payments other than reimbursement of expenses were made during the year.

Specific projects / activities are sponsored by a nominated Trustee who is responsible for:

- Providing regular updates at Trustees' meetings on relevant projects / activities.
- Obtaining approval for the application of funds when necessary and when no third party grant is available.

Trustees are appointed for terms of 3 years and are eligible for re-appointment. The appointment of new Trustees is agreed by the continuing Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1160314

##### **Principal address**

St Peter's Church  
Church Lane  
Berkhamsted  
Hertfordshire  
HP4 2AX

##### **Trustees**

P Williamson (resigned 12.7.23)  
S Elliff  
P B Matthews  
Dr C Green  
P J Crosland  
Ms C Imber  
J Apthorp  
Reverend S Owen  
Dr J M Moir  
I Bristow (appointed 1.9.23)

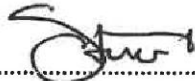
**Friends of St Peter's Great Berkhamsted**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Bianca Permal FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Approved by order of the board of trustees on *5<sup>th</sup> December 2023* and signed on its behalf by:



.....  
Reverend S Owen - Trustee

**Independent Examiner's Report to the Trustees of  
Friends of St Peter's Great Berkhamsted**

**Independent examiner's report to the trustees of Friends of St Peter's Great Berkhamsted**

I report to the charity trustees on my examination of the accounts of Friends of St Peter's Great Berkhamsted (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Haines Watts*

Blanca Permal FCA

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Date: *26 January 2024*

Friends of St Peter's Great Berkhamsted

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2,472	9,762	12,234	24,120
<b>Charitable activities</b>					
Projects		-	14,370	14,370	31,364
<b>Total</b>		<u>2,472</u>	<u>24,132</u>	<u>26,604</u>	<u>55,484</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintenance contracts	2	3,769	8,500	12,269	6,429
Projects		-	20,442	20,442	36,757
Insurance		560	-	560	533
Other/ Website/ Audit		3,630	362	3,992	949
<b>Total</b>		<u>7,959</u>	<u>29,304</u>	<u>37,263</u>	<u>44,668</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,487)</b>	<b>(5,172)</b>	<b>(10,659)</b>	<b>10,816</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		19,174	13,299	32,473	21,657
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>13,687</u></u>	<u><u>8,127</u></u>	<u><u>21,814</u></u>	<u><u>32,473</u></u>

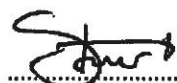
The notes form part of these financial statements

Friends of St Peter's Great Berkhamsted

Balance Sheet  
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		15,717	8,127	23,844	32,473
<b>NET CURRENT ASSETS</b>		<u>15,717</u>	<u>8,127</u>	<u>23,844</u>	<u>32,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,717	8,127	23,844	32,473
<b>ACCRUALS AND DEFERRED INCOME</b>	5	(2,030)	-	(2,030)	-
<b>NET ASSETS</b>		<u>13,687</u>	<u>8,127</u>	<u>21,814</u>	<u>32,473</u>
<b>FUNDS</b>					
Unrestricted funds	6			13,687	19,174
Restricted funds				8,127	13,299
<b>TOTAL FUNDS</b>				<u>21,814</u>	<u>32,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th December 2023 and were signed on its behalf by:



S Owen - Trustee

The notes form part of these financial statements

## Friends of St Peter's Great Berkhamsted

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The trustees have tested their cash flow analysis to take into account the impact on their charity of possible scenarios, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 financial statements.

Friends of St Peter's Great Berkhamsted

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Maintenance contracts	12,269	-	12,269
Projects	20,442	-	20,442
Insurance	-	560	560
Other/ Website/ Audit	3,992	-	3,992
	<u>36,703</u>	<u>560</u>	<u>37,263</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,120	-	24,120
<b>Charitable activities</b>			
Projects	-	31,364	31,364
<b>Total</b>	<u>24,120</u>	<u>31,364</u>	<u>55,484</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintenance contracts	6,429	-	6,429
Projects	-	36,757	36,757
Insurance	533	-	533
Other/ Website/ Audit	949	-	949
<b>Total</b>	<u>7,911</u>	<u>36,757</u>	<u>44,668</u>
<b>NET INCOME/(EXPENDITURE)</b>	16,209	(5,393)	10,816
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,965	18,692	21,657
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>19,174</u>	<u>13,299</u>	<u>32,473</u>

Friends of St Peter's Great Berkhamsted

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. ACCRUALS AND DEFERRED INCOME

	31.3.23 £	31.3.22 £
Accruals and deferred Income	2,030	-

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	19,174	(5,487)	13,687
<b>Restricted funds</b>			
Funding/grants	13,299	(5,172)	8,127
<b>TOTAL FUNDS</b>	<u>32,473</u>	<u>(10,659)</u>	<u>21,814</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,472	(7,959)	(5,487)
<b>Restricted funds</b>			
Funding/grants	24,132	(29,304)	(5,172)
<b>TOTAL FUNDS</b>	<u>26,604</u>	<u>(37,263)</u>	<u>(10,659)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,965	16,209	19,174
<b>Restricted funds</b>			
Funding/grants	18,692	(5,393)	13,299
<b>TOTAL FUNDS</b>	<u>21,657</u>	<u>10,816</u>	<u>32,473</u>

Friends of St Peter's Great Berkhamsted

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,120	(7,911)	16,209
<b>Restricted funds</b>			
Funding/grants	31,364	(36,757)	(5,393)
<b>TOTAL FUNDS</b>	<u>55,484</u>	<u>(44,668)</u>	<u>10,816</u>

The Cemetery Project restricted fund is for the restoration of the Rectory Lane Cemetery in Berkhamsted, for which the charity has received funding from various sources, most notably the Heritage Lottery Fund.

The Roof Project restricted fund is for the restoration of the Church roof which currently is leaking in a couple of places. The roof is due to be assessed by an appropriate surveyor in due course. A plan will be formalised to repair the roof in order of priority, once the full extent of the problem is known.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023, nor for the year ended 31 March 2022.

**Friends of St Peter's Great Berkhamsted**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Maintenance Funding	1,000	12,800
Donations	2,509	10,244
Gift aid	7,253	-
Membership subscriptions	1,472	1,076
	<u>12,234</u>	<u>24,120</u>
<b>Charitable activities</b>		
Funding/ grants	14,370	31,364
	<u>14,370</u>	<u>31,364</u>
<b>Total incoming resources</b>	26,604	55,484
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Maintenance Contracts	3,407	6,429
Other/ Website/ Audit	2,109	949
Projects	29,304	36,757
Postage and stationery	1,883	-
	<u>36,703</u>	<u>44,135</u>
<b>Support costs</b>		
Management		
Insurance	560	533
	<u>560</u>	<u>533</u>
<b>Total resources expended</b>	37,263	44,668
	<u>37,263</u>	<u>44,668</u>
<b>Net (expenditure)/income</b>	<u>(10,659)</u>	<u>10,816</u>

This page does not form part of the statutory financial statements



**THE FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

England & Wales - Charity number 1160314

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# Accounts

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**REGISTERED CHARITY NUMBER: 1160314**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH 2022**

**FOR**

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF**

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

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FOR THE YEAR ENDED 31ST MARCH 2022**

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## FRIENDS OF ST PETER'S GREAT BERKHAMSTED

### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31ST MARCH 2022

During the year to 31st March 2022 the Trustees continued to make significant progress in the development of their key projects.

The Rectory Lane Cemetery Project was successful in reaping many accolades during the last year, including:

- Winner of the Landscape Institute 'Excellence in Culture and Heritage' Award 2021
- Winner of the Landscape Institute 'Excellence in Community Engagement' Award 2021
- Joint Winner of the Green Flag 25th Anniversary 'Team of the Year' Award 2021
- Winner of the Berkhamsted Citizens Association Environment Award 2021
- Finalist in the Green Flag 25th Anniversary 'Most Improved Landscape' Award 2021
- Shortlisted for the RIBA MacFwen Award 2021 - recognising architecture for the common good

which, together with an end of Project celebration in September 2021, comprise a fitting tribute to the huge amount of work and dedication of the team of volunteers led by Trustee and Convenor James Moir and Ranger Kate Campbell. The site grassland is now successfully managed, combining input from a local professional landscaping team, Sunnyside Rural Trust and volunteers. The Garden of Remembrance has matured into a very special place of memorialization, with the Celebration of Life Wall continuing to be filled with dedicated and individually commissioned glazed tiles. Many of the graves in this area are being curated by volunteers. Will Yendell, our resident stonemason, continues to restore memorials on behalf of families. The website hosts almost 1,000 biographies of those buried in the Cemetery. Post Covid, events, activities and tours are now back on the calendar, including collaboration with the Local Hospice, Beaver and Cub Scout Groups, the Open Door Down Rectory Lane Art Project and Age UK Dacorum.

So far as other projects are concerned, work has continued on a guide to the history and architecture of St Peter's and the Trustees are hoping that it will be possible to publish this in book form before the end of 2022 which is the 800th anniversary of the consecration of the Church. Restoration of the Bryceson organ and refurbishment of the clock faces on the Church Tower remain under active consideration but will be deferred in view of the need to carry out substantial repairs to the roof of St Peter's. The Trustees are planning to play an active role in the appeal for the necessary funds for this major project in 2023.

As in past years the Friends published two Newsletters, one in the spring and the other in the autumn. These were sent to all members and were also circulated widely in the town of Berkhamsted.

During the year Peter Matthews was re-appointed as a Trustee for a further three-year term commencing on 3rd August 2021 and Paul Crosland, Christopher Green, Catherine Imber and Peter Williamson were re-appointed for further three-year terms commencing on 5th March 2022.

Finally, the Trustees decided to rearrange the Inaugural David Pearce Memorial Lecture which was to have been held on 3rd April 2020 but which had to be postponed because of Covid-19. It will now be held on 8th October 2022 as part of the celebrations to mark the 800th anniversary of the consecration of St Peter's. As originally planned the speaker will be Sir Robin Knox-Johnston CBE.

## FRIENDS OF ST PETER'S GREAT BERKHAMSTED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees are responsible for the overall direction and policy setting of the Charity. They meet at least four times per annum - in fact five times by Zoom in the year to 31st March 2022. Minutes of all meetings are recorded, agreed and duly signed.

Risks are managed through both Financial and Health & Safety monitoring with:

- Updates of the current financial position in the form of Financial Reports presented at all Trustees' meetings.
- Reserves Policy agreed and maintained with Unrestricted Funds representing a third of annualised regular expenditure.
- Health & Safety Assessments undertaken prior to events of a social or volunteer nature.

All Trustees give their time freely and no payments other than reimbursement of expenses were made during the year.

Specific projects / activities are sponsored by a nominated Trustee who is responsible for:

- Providing regular updates at Trustees' meetings on relevant projects / activities.
- Obtaining approval for the application of funds when necessary and when no third party grant is available.

Trustees are appointed for terms of 3 years and are eligible for re-appointment. The appointment of new Trustees is agreed by the continuing Trustees

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1160314

##### Principal address

St Peter's Church  
Church Lane  
Berkhamsted  
Hertfordshire  
HP4 2AX

##### Trustees

P Williamson  
Dr J Moir  
S Elliff  
J Apthorp  
P Matthews  
C Green  
P J Crosland  
C Imber  
Rev S Owen

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Shaun Brownsmith

FCA

Haines Watts (Berkhamsted) Limited

4 Claridge Court

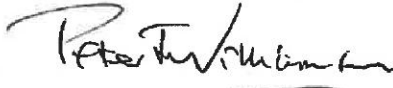
Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Approved by order of the board of trustees on 5<sup>th</sup> December 2022 and signed on its behalf by:



.....  
P Williamson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**Independent examiner's report to the trustees of Friends of St Peter's Great Berkhamsted**

I report to the charity trustees on my examination of the accounts of Friends of St Peter's Great Berkhamsted (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Shaun Brownsmith*      *Watts*

Shaun Brownsmith  
FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Date: 8<sup>th</sup> December 2022

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		24,120	-	24,120	5,912
<b>Charitable activities</b>					
Projects		-	31,364	31,364	244,067
<b>Total</b>		<u>24,120</u>	<u>31,364</u>	<u>55,484</u>	<u>249,979</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintenance contracts	2	6,429	-	6,429	2,560
Projects		-	36,757	36,757	226,335
Insurance		533	-	533	513
Newsletter		-	-	-	49
Other/ Website/ Audit		949	-	949	3,714
<b>Total</b>		<u>7,911</u>	<u>36,757</u>	<u>44,668</u>	<u>233,171</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,209	(5,393)	10,816	16,808
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,965	18,692	21,657	4,849
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>19,174</u></u>	<u><u>13,299</u></u>	<u><u>32,473</u></u>	<u><u>21,657</u></u>

The notes form part of these financial statements

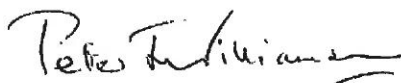
**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**BALANCE SHEET  
31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		19,174	13,299	32,473	21,657
		<u>19,174</u>	<u>13,299</u>	<u>32,473</u>	<u>21,657</u>
<b>NET CURRENT ASSETS</b>					
		<u>19,174</u>	<u>13,299</u>	<u>32,473</u>	<u>21,657</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,174	13,299	32,473	21,657
		<u>19,174</u>	<u>13,299</u>	<u>32,473</u>	<u>21,657</u>
<b>NET ASSETS</b>					
		<u>19,174</u>	<u>13,299</u>	<u>32,473</u>	<u>21,657</u>
<b>FUNDS</b>	5				
Unrestricted funds				19,174	2,362
Restricted funds				13,299	19,295
				<u>32,473</u>	<u>21,657</u>
<b>TOTAL FUNDS</b>				<u>32,473</u>	<u>21,657</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

*5<sup>th</sup> December 2022*



.....  
P Williamson - Trustee

The notes form part of these financial statements

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 financial statements.

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Maintenance contracts	6,429	-	6,429
Projects	36,757	-	36,757
Insurance	-	533	533
Other/ Website/ Audit	949	-	949
	<u>44,135</u>	<u>533</u>	<u>44,668</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,309	603	5,912
<b>Charitable activities</b>			
Projects	-	244,067	244,067
<b>Total</b>	<u>5,309</u>	<u>244,670</u>	<u>249,979</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintenance contracts	2,560	-	2,560
Projects	-	226,335	226,335
Insurance	513	-	513
Newsletter	49	-	49
Other/ Website/ Audit	714	3,000	3,714
<b>Total</b>	<u>3,836</u>	<u>229,335</u>	<u>233,171</u>
<b>NET INCOME</b>	1,473	15,335	16,808
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	889	3,960	4,849

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,362</u>	<u>19,295</u>	<u>21,657</u>

5. **MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	2,965	16,209	19,174
<b>Restricted funds</b>			
Funding/grants	18,692	(5,393)	13,299
<b>TOTAL FUNDS</b>	<u>21,657</u>	<u>10,816</u>	<u>32,473</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,120	(7,911)	16,209
<b>Restricted funds</b>			
Funding/grants	31,364	(36,757)	(5,393)
<b>TOTAL FUNDS</b>	<u>55,484</u>	<u>(44,668)</u>	<u>10,816</u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	889	1,473	2,362
<b>Restricted funds</b>			
Funding/grants	3,960	15,335	19,295
<b>TOTAL FUNDS</b>	<u>4,849</u>	<u>16,808</u>	<u>21,657</u>

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,309	(3,836)	1,473
<b>Restricted funds</b>			
Funding/grants	244,670	(229,335)	15,335
<b>TOTAL FUNDS</b>	<u>249,979</u>	<u>(233,171)</u>	<u>16,808</u>

The Cemetery Project restricted fund is for the restoration of the Rectory Lane Cemetery in Berkhamsted, for which the charity has received funding from various sources, most notably the Heritage Lottery Fund.

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022, nor for the year ended 31 March 2021.

**FRIENDS OF ST PETER'S GREAT BERKHAMSTED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	31/3/22	31/3/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Maintenance Funding	12,800	3,000
Donations	10,244	1,832
Membership subscriptions	1,076	1,080
	<u>24,120</u>	<u>5,912</u>
<b>Charitable activities</b>		
Funding/ grants	31,364	244,067
<b>Total incoming resources</b>	<u>55,484</u>	<u>249,979</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Maintenance Contracts	6,429	2,560
Other/ Website/ Audit	949	3,714
Projects	36,757	226,335
	<u>44,135</u>	<u>232,609</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	533	513
<b>Other</b>		
Newsletter	-	49
<b>Total resources expended</b>	<u>44,668</u>	<u>233,171</u>
<b>Net income</b>	<u><u>10,816</u></u>	<u><u>16,808</u></u>

This page does not form part of the statutory financial statements



**THE FRIENDS OF ST PETER'S GREAT BERKHAMSTED**

England & Wales - Charity number 1160314

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# Accounts

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**THE FRIENDS OF ST. PETER'S GREAT BERKHAMSTED**

**Charity number 1160314**

**ANNUAL STATEMENT OF ACCOUNTS**

**Year ended 31 March 2021**



## **About the Friends**

The Friends of St Peter's Great Berkhamsted, established as a charitable trust by a Trust Deed dated 5th March 2013, achieved charitable status on 3rd February 2015.

The Friends' objective is to use its funds (the Trust Fund) for the preservation, repair, maintenance, restoration, improvement and ornamentation of the fabric of the Parish Church of Great Berkhamsted and of the Churchyards occupied by or belonging to the Church. The charity is based and focused in Berkhamsted, Hertfordshire which is an ancient market town with a long and important history. Pivotal to the town's history is both St Peter's Church and the associated churchyards.

St Peter's Church is a medieval building full of historical and architectural interest which lies at the heart of Berkhamsted. In the eight hundred years of the church's history, we can trace the fortunes of our town. Townspeople, school children and visitors can find in St Peter's a rich heritage of local and architectural history.

The detached churchyard (Rectory Lane Cemetery) is the only large open space at the east end of the town and has the potential to become an attractive public amenity. The lives of those who are buried in St Peter's and its churchyards are a source of interest to people in Britain and overseas researching their family histories.

The Trustees support this heritage and provide the resources and practical support that will enrich these facilities for the local community and safeguard these important sites for our children and grandchildren. The charity aims to provide an opportunity for individuals, families, local institutions and businesses to become involved in the care and conservation of this irreplaceable heritage.

## **Our Patrons**

Carolann Smith Dorrien – served until her death on 12 April 2021

**Friends of St Peter's Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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<b>Report of the Trustees</b>	<b>2 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11</b>

## Friends of St Peter's Church

### Chairman's Report for the Year Ended 31 March 2021

During the year to 31st March 2021 the Trustees continued to make significant progress in the development of their key projects.

In particular, the Rectory Lane Cemetery Project completed all the conservation and landscaping works in September 2020, to time and to budget. Elegant seating in the Lower Cemetery was installed and the Performance Canopy, locally christened the 'Angel of the South', was erected. In the central memorialization area the Garden of Remembrance has been beautifully planted, an area for the interment of ashes established and the Celebration of Life Wall is now filling with individually commissioned glazed tiles. The Sexton's Hut has also been fully restored and contains a small exhibition on the project. In the upper wildlife area, a woven seat and a carved bench have been installed and the Volunteer Retreat is now comfortably furnished. The site re-opened to the public on 1st November 2020, with the new paths and disabled parking bays making the Cemetery far more accessible; it now welcomes some 7,000 visits per month. Will Yendell, our resident stonemason continues to restore memorials on behalf of families.

The NLHF agreed to extend the grant period to September 2021 to allow the Activities and Events programme to be delivered. The continued appointment of Kate Campbell as Community Engagement Officer has allowed a series of tours, introducing the 'new' cemetery to visitors, to be delivered and, more recently, larger events to be staged that had been postponed due to Covid-19. Taking advantage of lockdown, the website was significantly developed, and now hosts over 800 biographies of those buried in the Cemetery. The Trustees would like to pay tribute to those who have given their time to carry out this extensive research, and to thank all the volunteers for their magnificent site work carried out alongside - and now beyond - the physical works.

So far as other projects are concerned, work continues on the consolidation of the guides to St Peter's in the hope that publication will be possible in 2022 which will be the 800th anniversary of the consecration of the Church. The Trustees continue to hope that progress on the planned restoration of the Bryceson organ will be made, when the restorer is available to carry out the necessary work. Refurbishment of the clock faces on the Church Tower remains under active consideration.

As in past years the Friends published two Newsletters, one in the spring and the other in the autumn. These were sent to all members and were also circulated widely in the town of Berkhamsted.

The Trustees were saddened to learn of the death of Carolann Smith-Dorrien on 12th April 2021. She had been a Patron since the foundation of the Friends in 2013 and will be greatly missed.

The Trustees were delighted to welcome the Reverend Stuart Owen to the town and, as the Incumbent of the Parish of Great Berkhamsted, he became the ex-officio Trustee of the charity on 12th September 2020. James Moir, who had been a Trustee from 2nd June 2014 until 13th November 2017, was again appointed as a Trustee and Steve Elliff was re-appointed as a Trustee, both for three-year terms commencing on 20th January 2021 and 19th February 2021 respectively.

It has not yet been possible to rearrange the Inaugural David Pearce Memorial Lecture which was to have been held on 3rd April 2020 with Sir Robin Knox-Johnston CBE as the speaker. It was postponed because of Covid-19 but the Trustees hope that it will be possible to hold it in 2022 as part of the celebrations to mark the 800th anniversary of the Church.

**Friends of St Peter's Church**  
**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 Friends have continued to take responsibility for the maintenance of both the Church and Cemetery grounds with contracts funded by the PCC of St Peter's and Dacorum Borough Council. These works are undertaken by two local sub-contractors, namely SRT Trading and Frank Cooper and Son Ltd. Funding for contractual commitments in respect of this maintenance activity is secured and paid ahead of the scheduled works.

Grants from the Heritage Lottery Fund and Dacorum Borough Council have continued to provide funding for the work at the Rectory Lane Cemetery restoration project, which has now been completed. The final lottery funding claim has been made in October 2021.

Membership funding has remained steady year on year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees are responsible for the overall direction and policy setting of the Charity. They meet at least four times per annum - in fact five times in the year to 31st March 2021, once by email and four times by Zoom. Minutes of all meetings are recorded, agreed and duly signed.

Risks are managed through both Financial and Health & Safety monitoring with:

- Updates of the current financial position in the form of Financial Reports presented at all Trustees' meetings.
- Reserves Policy agreed and maintained with Unrestricted Funds representing a third of annualised regular expenditure.
- Health & Safety Assessments undertaken prior to events of a social or volunteer nature.

All Trustees give their time freely and no payments other than reimbursement of expenses were made during the year.

Specific projects / activities are sponsored by a nominated Trustee who is responsible for:

- Providing regular updates at Trustees' meetings on relevant projects / activities.
- Obtaining approval for the application of funds when necessary and when no third party grant is available.

Trustees are appointed for terms of 3 years and are eligible for re-appointment. The appointment of new Trustees is agreed by the continuing Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1160314

##### **Principal address**

St Peter's Church  
Church Lane  
Berkhamsted  
Hertfordshire  
HP4 2AX

**Friends of St Peter's Church**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Trustees**

P Williamson

S Elliff

P B Matthews

Dr C Green

P J Crosland

Ms C Imber

J Apthorp

Reverend S Owen (appointed 12.9.20)

Dr J M Moir (appointed 20.1.21)

**Independent Examiner**

Shaun Brownsmith

FCA

Haines Watts

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Approved by order of the board of trustees on 6 December 2021 and signed on its behalf by:



P Williamson - Trustee

**Independent Examiner's Report to the Trustees of  
Friends of St Peter's Church**

**Independent examiner's report to the trustees of Friends of St Peter's Church**

I report to the charity trustees on my examination of the accounts of Friends of St Peter's Church (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Haines Watts*

Shaun Brownsmith  
FCA  
Haines Watts  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

11/01/2022

Date: .....

Friends of St Peter's Church

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,309	603	5,912	4,264
<b>Charitable activities</b>					
Projects		-	244,067	244,067	439,732
<b>Total</b>		<u>5,309</u>	<u>244,670</u>	<u>249,979</u>	<u>443,996</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintenance contracts	2	2,560	-	2,560	6,678
Projects		-	226,335	226,335	435,772
Insurance		513	-	513	510
Newsletter		49	-	49	315
Other/ Website/ Audit		714	3,000	3,714	1,509
<b>Total</b>		<u>3,836</u>	<u>229,335</u>	<u>233,171</u>	<u>444,784</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>1,473</u>	<u>15,335</u>	<u>16,808</u>	<u>(788)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>889</u>	<u>3,960</u>	<u>4,849</u>	<u>5,637</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,362</u></u>	<u><u>19,295</u></u>	<u><u>21,657</u></u>	<u><u>4,849</u></u>

The notes form part of these financial statements

Friends of St Peter's Church

Balance Sheet  
31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		2,362	19,295	21,657	4,849
<b>NET CURRENT ASSETS</b>		<u>2,362</u>	<u>19,295</u>	<u>21,657</u>	<u>4,849</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,362</u>	<u>19,295</u>	<u>21,657</u>	<u>4,849</u>
<b>NET ASSETS</b>		<u>2,362</u>	<u>19,295</u>	<u>21,657</u>	<u>4,849</u>
<b>FUNDS</b>	5				
Unrestricted funds				2,362	889
Restricted funds				<u>19,295</u>	<u>3,960</u>
<b>TOTAL FUNDS</b>				<u>21,657</u>	<u>4,849</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2021 and were signed on its behalf by:

P Williamson - Trustee

The notes form part of these financial statements

**Friends of St Peter's Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 financial statements.

Friends of St Peter's Church

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Maintenance contracts	2,560	-	2,560
Projects	226,335	-	226,335
Insurance	-	513	513
Newsletter	-	49	49
Other/ Website/ Audit	3,714	-	3,714
	<u>232,609</u>	<u>562</u>	<u>233,171</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,264	-	4,264
<b>Charitable activities</b>			
Projects	-	439,732	439,732
<b>Total</b>	<u>4,264</u>	<u>439,732</u>	<u>443,996</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintenance contracts	6,678	-	6,678
Projects	-	435,772	435,772
Insurance	510	-	510
Newsletter	315	-	315
Other/ Website/ Audit	1,509	-	1,509
<b>Total</b>	<u>9,012</u>	<u>435,772</u>	<u>444,784</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(4,748)</u>	<u>3,960</u>	<u>(788)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>5,637</u>	<u>-</u>	<u>5,637</u>

Friends of St Peter's Church

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>889</u>	<u>3,960</u>	<u>4,849</u>

<b>5. MOVEMENT IN FUNDS</b>	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	889	1,473	2,362
<b>Restricted funds</b>			
Funding/grants	3,960	15,335	19,295
<b>TOTAL FUNDS</b>	<u>4,849</u>	<u>16,808</u>	<u>21,657</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,309	(3,836)	1,473
<b>Restricted funds</b>			
Funding/grants	244,670	(229,335)	15,335
<b>TOTAL FUNDS</b>	<u>249,979</u>	<u>(233,171)</u>	<u>16,808</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	5,637	(4,748)	889
<b>Restricted funds</b>			
Funding/grants	-	3,960	3,960
<b>TOTAL FUNDS</b>	<u>5,637</u>	<u>(788)</u>	<u>4,849</u>

Friends of St Peter's Church

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,264	(9,012)	(4,748)
<b>Restricted funds</b>			
Funding/grants	439,732	(435,772)	3,960
<b>TOTAL FUNDS</b>	<u>443,996</u>	<u>(444,784)</u>	<u>(788)</u>

The Cemetery Project restricted fund is for the restoration of the Rectory Lane Cemetery in Berkhamsted, for which the charity has received funding from various sources, most notably the Heritage Lottery Fund.

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021, nor for the year ended 31 March 2020.

**Friends of St Peter's Church**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Maintenance Funding	3,000	2,685
Donations	1,832	219
Membership subscriptions	1,080	1,360
	5,912	4,264
<b>Charitable activities</b>		
Funding/ grants	244,067	439,732
<b>Total incoming resources</b>	<b>249,979</b>	<b>443,996</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Maintenance Contracts	2,560	6,678
Other/ Website/ Audit	3,714	1,509
Projects	226,335	435,772
	232,609	443,959
<b>Support costs</b>		
<b>Management</b>		
Insurance	513	510
<b>Other</b>		
Newsletter	49	315
	233,171	444,784
<b>Total resources expended</b>	<b>233,171</b>	<b>444,784</b>
<b>Net income/(expenditure)</b>	<b>16,808</b>	<b>(788)</b>

This page does not form part of the statutory financial statements