

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

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for the Year Ended 31 March 2021**

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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 internment 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,309	603	5,912	4,264
Charitable activities					
Projects		-	244,067	244,067	439,732
Total		<u>5,309</u>	<u>244,670</u>	<u>249,979</u>	<u>443,996</u>
EXPENDITURE ON					
Charitable activities	2				
Maintenance contracts		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
Total		<u>3,836</u>	<u>229,335</u>	<u>233,171</u>	<u>444,784</u>
NET INCOME/(EXPENDITURE)		<u>1,473</u>	<u>15,335</u>	<u>16,808</u>	<u>(788)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		889	3,960	4,849	5,637
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
Cash at bank and in hand		2,362	19,295	21,657	4,849
NET CURRENT ASSETS		<u>2,362</u>	<u>19,295</u>	<u>21,657</u>	<u>4,849</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,362	19,295	21,657	4,849
NET ASSETS		<u>2,362</u>	<u>19,295</u>	<u>21,657</u>	<u>4,849</u>
FUNDS	5				
Unrestricted funds				2,362	889
Restricted funds				<u>19,295</u>	<u>3,960</u>
TOTAL FUNDS				<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,264	-	4,264
Charitable activities			
Projects	-	439,732	439,732
Total	<u>4,264</u>	<u>439,732</u>	<u>443,996</u>
EXPENDITURE ON			
Charitable activities			
Maintenance contracts	6,678	-	6,678
Projects	-	435,772	435,772
Insurance	510	-	510
Newsletter	315	-	315
Other/ Website/ Audit	1,509	-	1,509
Total	<u>9,012</u>	<u>435,772</u>	<u>444,784</u>
NET INCOME/(EXPENDITURE)	<u>(4,748)</u>	<u>3,960</u>	<u>(788)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	5,637	-	5,637

Friends of St Peter's Church

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	889	3,960	4,849

5. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	4,264	(9,012)	(4,748)
Restricted funds			
Funding/grants	439,732	(435,772)	3,960
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Maintenance Funding	3,000	2,685
Donations	1,832	219
Membership subscriptions	1,080	1,360
	<u>5,912</u>	<u>4,264</u>
Charitable activities		
Funding/ grants	244,067	439,732
	<u>244,067</u>	<u>439,732</u>
Total incoming resources	249,979	443,996
EXPENDITURE		
Charitable activities		
Maintenance Contracts	2,560	6,678
Other/ Website/ Audit	3,714	1,509
Projects	226,335	435,772
	<u>232,609</u>	<u>443,959</u>
Support costs		
Management		
Insurance	513	510
Other		
Newsletter	49	315
	<u>49</u>	<u>315</u>
Total resources expended	233,171	444,784
Net income/(expenditure)	16,808	(788)

This page does not form part of the statutory financial statements