

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 5th 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
FCA
Haines Watts (Berkhamsted) Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 8th 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,120	-	24,120	5,912
Charitable activities					
Projects		-	31,364	31,364	244,067
Total		<u>24,120</u>	<u>31,364</u>	<u>55,484</u>	<u>249,979</u>
EXPENDITURE ON					
Charitable activities	2				
Maintenance contracts		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
Total		<u>7,911</u>	<u>36,757</u>	<u>44,668</u>	<u>233,171</u>
NET INCOME/(EXPENDITURE)		16,209	(5,393)	10,816	16,808
RECONCILIATION OF FUNDS					
Total funds brought forward		2,965	18,692	21,657	4,849
TOTAL FUNDS CARRIED FORWARD		<u>19,174</u>	<u>13,299</u>	<u>32,473</u>	<u>21,657</u>

The notes form part of these financial statements

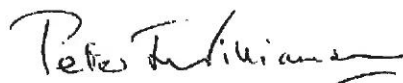
FRIENDS OF ST PETER'S GREAT BERKHAMSTED

BALANCE SHEET 31ST MARCH 2022

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

5th 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,309	603	5,912
Charitable activities			
Projects	-	244,067	244,067
Total	<u>5,309</u>	<u>244,670</u>	<u>249,979</u>
EXPENDITURE ON			
Charitable activities			
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
Total	<u>3,836</u>	<u>229,335</u>	<u>233,171</u>
NET INCOME	1,473	15,335	16,808
RECONCILIATION OF FUNDS			
Total funds brought forward	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 £
TOTAL FUNDS CARRIED FORWARD	<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 £
Unrestricted funds			
General fund	2,965	16,209	19,174
Restricted funds			
Funding/grants	18,692	(5,393)	13,299
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	24,120	(7,911)	16,209
Restricted funds			
Funding/grants	31,364	(36,757)	(5,393)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	889	1,473	2,362
Restricted funds			
Funding/grants	3,960	15,335	19,295
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,309	(3,836)	1,473
Restricted funds			
Funding/grants	244,670	(229,335)	15,335
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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>
Charitable activities		
Funding/ grants	31,364	244,067
Total incoming resources	<u>55,484</u>	<u>249,979</u>
EXPENDITURE		
Charitable activities		
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>
Support costs		
Management		
Insurance	533	513
Other		
Newsletter	-	49
Total resources expended	<u>44,668</u>	<u>233,171</u>
Net income	<u><u>10,816</u></u>	<u><u>16,808</u></u>

This page does not form part of the statutory financial statements

