

**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

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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

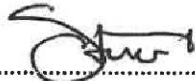
Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Approved by order of the board of trustees on 5th 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,472	9,762	12,234	24,120
Charitable activities					
Projects		-	14,370	14,370	31,364
Total		<u>2,472</u>	<u>24,132</u>	<u>26,604</u>	<u>55,484</u>
EXPENDITURE ON					
Charitable activities	2				
Maintenance contracts		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
Total		<u>7,959</u>	<u>29,304</u>	<u>37,263</u>	<u>44,668</u>
NET INCOME/(EXPENDITURE)		(5,487)	(5,172)	(10,659)	10,816
RECONCILIATION OF FUNDS					
Total funds brought forward		19,174	13,299	32,473	21,657
TOTAL FUNDS CARRIED FORWARD		<u>13,687</u>	<u>8,127</u>	<u>21,814</u>	<u>32,473</u>

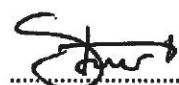
The notes form part of these financial statements

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 £
CURRENT ASSETS					
Cash at bank and in hand		15,717	8,127	23,844	32,473
NET CURRENT ASSETS		<u>15,717</u>	<u>8,127</u>	<u>23,844</u>	<u>32,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,717	8,127	23,844	32,473
ACCRUALS AND DEFERRED INCOME	5	(2,030)	-	(2,030)	-
NET ASSETS		<u>13,687</u>	<u>8,127</u>	<u>21,814</u>	<u>32,473</u>
FUNDS	6				
Unrestricted funds				13,687	19,174
Restricted funds				8,127	13,299
TOTAL FUNDS				<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,120	-	24,120
Charitable activities			
Projects	-	31,364	31,364
Total	<u>24,120</u>	<u>31,364</u>	<u>55,484</u>
EXPENDITURE ON			
Charitable activities			
Maintenance contracts	6,429	-	6,429
Projects	-	36,757	36,757
Insurance	533	-	533
Other/ Website/ Audit	949	-	949
Total	<u>7,911</u>	<u>36,757</u>	<u>44,668</u>
NET INCOME/(EXPENDITURE)	16,209	(5,393)	10,816
RECONCILIATION OF FUNDS			
Total funds brought forward	2,965	18,692	21,657
TOTAL FUNDS CARRIED FORWARD	<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	<u>2,030</u>	<u>-</u>

6. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	19,174	(5,487)	13,687
Restricted funds			
Funding/grants	13,299	(5,172)	8,127
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	2,472	(7,959)	(5,487)
Restricted funds			
Funding/grants	24,132	(29,304)	(5,172)
TOTAL FUNDS	<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
	£	£	£
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>

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 £
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>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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>
Charitable activities		
Funding/ grants	14,370	31,364
	<u>14,370</u>	<u>31,364</u>
Total incoming resources	26,604	55,484
EXPENDITURE		
Charitable activities		
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>
Support costs		
Management		
Insurance	560	533
	<u>560</u>	<u>533</u>
Total resources expended	37,263	44,668
	<u>37,263</u>	<u>44,668</u>
Net (expenditure)/income	(10,659)	10,816
	<u>(10,659)</u>	<u>10,816</u>

This page does not form part of the statutory financial statements

