

ALRESFORD PIGS ASSOCIATION

England & Wales · Charity number 1163001

Details

Other names	APA
Status	Registered
Legal form	CIO
Registered	2015-08-05
Register	View on the Charity Commission register

Contact

Address	Butler & Co Alresford Ltd The Old Stables Sutton Manor Farm Bishop's Sutton Alresford SO24 0AA
Phone	07411119069
Email	secretary@alresfordpigs.org
Website	www.alresfordpigs.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE: SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: A small charity based in New Alresford, Hampshire, raising and distributing funds within our very local geographic remit for a wide range of local needs.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£45,740	£56,810	-	-
2023-12-31	£41,369	£45,273	-	-
2022-12-31	£40,369	£45,273	-	-
2021-12-31	£41,610	£43,625	-	-
2020-12-31	£62,517	£40,111	-	-

Trustees

Name	Role	Appointed
Ian Andrew Fry	Chair	2020-01-01
Frazer Grenville Budd		2025-01-01
JANETTE MARIE HOLLINGBERY		2015-08-05
Keith John Parrish		2026-01-01
Louis Ramsay		2025-01-01
Mark James Emmerson		2026-01-01
Michael Hugh Kerby		2020-01-01
Robert George Heathcock		2006-01-01

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Alresford Pigs Association**



Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Alresford Pigs Association

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Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of Alresford Pigs Association (APA) is to assist individuals and organisations within the local Alresford area, bringing benefit to the community, and supporting people who need help through mental, physical or financial hardship. Local people helping local people.

The charity raises funds for its charitable purposes through various fundraising activities and fundraising events held within the year.

The charity is an organisation formed entirely of volunteers who live and/or work in the New Alresford area. The charity works locally within the geographic remit of New Alresford and the surrounding villages.

Public benefit

The Trustees are aware of, and have had regard to the guidance issued by the Charity commission on public benefit and believe the activities of the APA provide charitable support to the general public where they may otherwise suffer personal or financial hardship where they are unable to access the appropriate support through more main stream routes. The focus on the local community helps foster a positive community spirit, and brings compassion and support to local residents and community groups.

Grantmaking

The charity makes discretionary grants to good causes, within the prescribed purposes of the charity, based on a majority vote of its members attending the association's monthly meeting, or by exception through a decision taken by the Chair, main Committee and working committees where the need is urgent.

Volunteers

The APA is made up of members who are all volunteers. The members, from time to time, do call on support from other volunteers to assist in fund raising activities. The APA does not, and never has employed any paid staff. The funds raised and distributed, as detailed later in this report, have all been achieved through the activities of the APA's members and supporters.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2024 was a very special year for the APA, celebrating its 50th year supporting the Alresford Community. The very first meeting was held at the Ship Inn, Bishop Sutton, back in 1974 and the organisation has been active every year since then. We returned to the Ship Inn on the 50th anniversary to the day for our first meeting of 2024 attended by members past and present.

Through its 50 years of charitable work the APA has distributed to the local community around one million pounds. A fabulous achievement for a small local charity.

It is also fitting that our 50th year coincided with another record year for grant making, with more than £49,000 distributed. This is by far the biggest total in the APA history and easily beats the previous record in 2023 when £40,000 was distributed.

The APA members met every month in 2024 (except December) to discuss grant requests brought forward by the working committees who review and recommend grants for approval by the members.

The APA was pleased to approve some exceptional grants recognising our special milestone, this included donations for play equipment for the Sun Lane playground and equipment for Broadlands Riding for the Disabled.

Amongst the individual grants there are some ongoing causes we continue to support. The Alresford food bank provides a service to those within the community who are suffering through economic hardship. The APA is proud to provide practical and financial support to this much needed service. The APA continues to provide mobility scooters and equipment to those who need it, and are proud to support and work in partnership with the Alresford Men's Shed.

The Alresford Show was our main fund raiser for the year, and despite very muddy conditions and a lower than average attendance, the APA was very grateful to receive a generous donation from the Show Committee which was shared with other organisations who supported APA activities on the day.

The APA held other fund raising events during the year, including the sale and delivery of compost, a quiz night, and supporting the town's annual watercress festival. The APA is also grateful for the support of individuals who attend our fund raising activities and those who give directly.

The APA was again pleased to work with the Chamber of Commerce to light up the centre of town with over 180 lit Christmas trees. Our thanks go out to the many individuals and business who supported us. This annual tradition creates a magical environment, and is an important fund raiser. The planning and erection of the main Xmas tree in Broad Street, and of course the arrival of father Xmas, which delights the younger members of our community, is another part of the festive tradition which the APA managed.

Grant summary

The fund raising events and donations from the community enabled the APA to issue grants in excess of £49,000. This included:

- More than £13,500 to school and youth groups
- More than £4,800 to the Alresford Food Bank
- More than £20,000 to clubs, societies and community organisations
- More than £10,000 to provide targeted support to individuals due to mental, physical or financial hardship.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Financial position

At the end of 2024, the period covered by this report, the APA carried forward a charitable fund of £40,321 (2023 - £51,421). A reduction of £11,100 in the year reflecting the record year of grant distribution.

The APA manages charitable donations/grants within the funds it has available. The members may decide to increase the level of fund raising activity if they decide that they may not be able to meet requests for support.

The APA does not set annual targets, however its overall objective is to provide support for all requests for assistance that the members vote worthy of support. In 2024 this objective was achieved with significant funds carried forward to 2025. Fund raising will continue into 2025, and the Trustees remain confident that the APA's objectives will continue to be met.

Investment policy and objectives

The APA maintains a Current Bank Account, a PayPal account, and bank deposit accounts. The latter generates a small amount of interest. At present the Trustees do not believe that holding funds in longer term forms of investment would best serve the APA objectives.

The Trustees continue to review this position.

Reserves policy

The policy on reserves is that surpluses in any years will be used up in supporting causes that meet the charities objectives in future years so that in the medium to long term what we raise will balance with what we spend.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

No significant changes are expected in 2025. The bi-annual duck race will be back in the calendar and will sit with the Alresford Show and Xmas trees as the main fundraising activities.

The economic position in the wider community is expected to remain challenging, and the APA intends to maintain its support of the food bank. It also expects to continue to support individuals who are experiencing hardship.

The provision of the mobility equipment service is likely to become more challenging as the Men's Shed have to give up the premises where the APA stores much of its mobility equipment. Alternative arrangements are being actively sought.

The Trustees are both proud and confident that the APA will continue to be a valuable asset to Alresford and the surrounding area throughout 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity has been in existence for 50 years, it is now a Charitable Incorporated Organisation set up on 5 August 2015 and operates in accordance with its Constitution. The charity must have a minimum of three and a maximum of ten Trustees. Appointment and retirement is as documented in the Constitution. Any Trustee must be eligible to hold the position in accordance with the Charities Act 2011. The Charity provides sufficient assistance to enable a Trustee to be well-informed and conversant with current legislation, and up to date with events affecting the Charity and its objectives.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

1. The loss of reputation due to error, or fraud.
2. The loss of income due to error, or fraud.
3. Insufficient numbers of Trustees to allow the Charity to continue.
4. Insufficient funds to allow the Charity to meet its objectives.
5. The loss of income due to unforeseen events such as pandemics.
6. The risk that the support that the APA can provide does not reach all of those in need.
7. The risk that members, or the public could be hurt during APA fund raising events or other APA managed activities.
8. The risk that the reputation of the organisation is damaged due to social media fake, malicious, or erroneous posting.

In the opinion of the Trustees the current APA policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and the maintenance of appropriate insurance policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163001

Principal address

c/o Butler & Co Audit Limited
The Old Stables, Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Trustees

Ian Fry	Chair of Trustees	
Phil Fearnley	Chair of management committee	Appointed 01/01/2024
Sam Kerr-Smiley	Chair of management committee	Resigned 01/01/2024
Manny Zomoza	Deputy Chair	Appointed 01/01/2024
Phil Fearnley	Deputy Chair	Resigned 01/01/2024
Robert Sanders	Treasurer	
Dean Jennings	Secretary	Resigned 01/01/2024
Matthew Krebs	Secretary	Appointed 01/01/2024
Stephen Brill		
Janette Hollingbery		
Louis Ramsey		
Michael Kerby		

Alresford Pigs Association

**Report of the Trustees
for the Year Ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Julie M Butler FCA

Butler & Co Audit Limited

Chartered Accountants and Registered Auditors

The Old Stables

Sutton Manor Farm

Bishop's Sutton

Alresford

Hampshire

SO24 0AA

Approved by order of the board of trustees on 09/10/2025 and signed on its behalf by:


.....
I Fry - Trustee

**Independent Examiner's Report to the Trustees of
Alresford Pigs Association**

I report to the charity trustees on my examination of the accounts of Alresford Pigs Association ('the CIO') for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those records; or
- the accounts did 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.



Julie M Butler FCA

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Date: 30 October 2025

Alresford Pigs Association

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,228	-	8,228	7,818
Charitable activities	3	32,528	-	32,528	44,953
Investment income	4	688	-	688	504
Other income	5	<u>4,296</u>	<u>-</u>	<u>4,296</u>	<u>5,008</u>
Total		<u>45,740</u>	<u>-</u>	<u>45,740</u>	<u>58,283</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	<u>3,839</u>	<u>-</u>	<u>3,839</u>	<u>8,430</u>
		3,839	-	3,839	8,430
Charitable activities					
Grant funding	7	49,239	-	49,239	40,508
Other	8	<u>3,762</u>	<u>-</u>	<u>3,762</u>	<u>3,225</u>
Total		<u>56,840</u>	<u>-</u>	<u>56,840</u>	<u>52,163</u>
NET INCOME/(EXPENDITURE)		(11,100)	-	(11,100)	6,120
RECONCILIATION OF FUNDS					
Total funds brought forward	14	<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>51,421</u>

The notes form part of these financial statements

Alresford Pigs Association

Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	11	-	-	-	168
Debtors	12	2,587	-	2,587	19,087
Cash at bank and in hand		<u>43,930</u>	<u>-</u>	<u>43,930</u>	<u>37,442</u>
		46,517	-	46,517	56,697
CREDITORS					
Amounts falling due within one year	13	(6,196)	-	(6,196)	(5,276)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>51,421</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>51,421</u>
NET ASSETS		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>51,421</u>
FUNDS	14				
Unrestricted funds:					
General fund				<u>40,321</u>	<u>51,421</u>
TOTAL FUNDS				<u>40,321</u>	<u>51,421</u>

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

09/10/2025


I Fry - Trustee


R Sanders - Trustee

The notes form part of these financial statements

Alresford Pigs Association
Notes to the Financial Statements
for the Year Ended 31 December 2024

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 accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key accounting estimate - The charity makes estimates and assumptions concerning the future. The resulting accounting estimation will be unlikely to equal the related actual result. The charity has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities under FRS102 when that receipt is probable, and the amount can be quantified with reasonable accuracy. Should any legacies be received, entitlement will be the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind, including donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of by the charity if the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteered time is not recognised. On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain that service on the open market.

Gifts in kind donated for distribution would be included at fair value upon receipt under FRS102 subject to the cost of recognition outweighing the benefit provided to Alresford Pigs Association. Any donated facilities would be included at the value to the charity where this could be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs allocated to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of the activity income of the Charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements.

Alresford Pigs Association

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the audit, legal fees and apportionment of overheads.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The Charity is potentially exempt from taxation in respect of income and capital gains received, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>8,228</u>	<u>7,818</u>

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Alresford show	15,000	17,500
Duck race	-	14,998
Christmas trees	7,061	6,142
Watercress festival	599	400
Other fundraising events	3,753	3,755
Quiz night	2,829	-
Pigs 50th	<u>3,286</u>	<u>2,158</u>
	<u>32,528</u>	<u>44,953</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>688</u>	<u>504</u>

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. OTHER INCOME

	2024	2023
	£	£
Mobility equipment sales and donations	<u>4,296</u>	<u>5,008</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Duck race	-	3,767
Christmas trees	188	132
Other fund raising events	2,545	2,499
Quiz night	1,106	-
Pigs 50th	<u>-</u>	<u>2,032</u>
	<u>3,839</u>	<u>8,430</u>

7. GRANTS PAYABLE

	2024	2023
	£	£
Grants paid to institutions		
Pre-School groups	3,298	980
Primary Schools	8,045	6,260
Secondary Schools	875	780
Makins & Ellingham Courts	<u>-</u>	<u>110</u>
	<u>12,218</u>	<u>8,130</u>

Grants paid to clubs and societies

Support to adult clubs and societies	20,050	16,065
Support to youth groups and clubs	1,250	100
Foodbank support	4,892	3,851
Community Heartbeat Trust Defibrillators	<u>494</u>	<u>-</u>
	<u>26,686</u>	<u>20,016</u>

Grants paid to individuals

Individuals	9,114	10,458
Mobility purchases	471	753
Mobility repairs	<u>750</u>	<u>1,151</u>
	<u>10,335</u>	<u>12,362</u>

TOTAL	<u>49,239</u>	<u>40,508</u>
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Included within grants paid to adult clubs and societies is £4,750 for Sun Hill playground equipment and £4,329 for Broadlands Riding for the disabled.

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. SUPPORT COSTS

	Other	Governance	Totals
	£	costs £	£
Other resources expended	<u>3,306</u>	<u>456</u>	<u>3,762</u>

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2024	2023
	£	£
Insurance	2,020	1,964
Sundries	209	221
Advertising	56	-
Storage costs - Garage rent	1,021	526
Accountancy and legal fees	<u>456</u>	<u>514</u>
	<u>3,762</u>	<u>3,225</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year the Trustees incurred expenses on behalf of the charity totalling £nil (2023 - £321) which were subsequently reimbursed within the year.

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,818	-	7,818
Charitable activities	44,953	-	44,953
Investment income	504	-	504
Other income	<u>5,008</u>	<u>-</u>	<u>5,008</u>
Total	<u>58,283</u>	<u>-</u>	<u>58,283</u>
EXPENDITURE ON			
Charitable activities			
Raising donations and legacies	<u>8,430</u>	<u>-</u>	<u>8,430</u>
	8,430	-	8,430
Charitable activities			
Grant funding	39,508	1,000	40,508
Other	<u>3,225</u>	<u>-</u>	<u>3,225</u>
Total	<u>51,163</u>	<u>1,000</u>	<u>52,163</u>
NET INCOME/(EXPENDITURE)	7,120	(1,000)	6,120
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,301</u>	<u>1,000</u>	<u>45,301</u>
TOTAL FUNDS CARRIED FORWARD	<u>51,421</u>	<u>-</u>	<u>51,421</u>

11. STOCKS

	2024 £	2023 £
Stocks	<u>-</u>	<u>168</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	1,173	17,770
Prepayments	<u>1,414</u>	<u>1,317</u>
	<u>2,587</u>	<u>19,087</u>

Alresford Pigs Association
Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>6,196</u>	<u>5,276</u>

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	51,421	(11,100)	40,321
	<u>51,421</u>	<u>(11,100)</u>	<u>40,321</u>
TOTAL FUNDS	<u>51,421</u>	<u>(11,100)</u>	<u>40,321</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,740	(56,840)	(11,100)
	<u>45,740</u>	<u>(56,840)</u>	<u>(11,100)</u>
TOTAL FUNDS	<u>45,740</u>	<u>(56,840)</u>	<u>(11,100)</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	44,301	7,120	51,421
Restricted funds			
Restricted fund	1,000	(1,000)	-
	<u>45,301</u>	<u>6,120</u>	<u>51,421</u>
TOTAL FUNDS	<u>45,301</u>	<u>6,120</u>	<u>51,421</u>

Alresford Pigs Association
Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. 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	58,283	(51,163)	7,120
Restricted funds			
Restricted fund	-	(1,000)	(1,000)
TOTAL FUNDS	<u>58,283</u>	<u>(52,163)</u>	<u>6,120</u>

16. RELATED PARTY DISCLOSURES

During the year expenses incurred by related parties, which have been reimbursed totalled £nil (2023 - £nil).

During the year, trustees and related parties donated £418 (2003 - £75). None of these donations gave rise to any advantage by virtue of their position as a trustee.

Alresford Pigs Association

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,228	7,818
Charitable activities		
Alresford show	15,000	17,500
Duck race	-	14,998
Christmas trees	7,061	6,142
Watercress festival	599	400
Other fundraising events	3,753	3,755
Quiz night	2,829	-
Pigs 50th	<u>3,286</u>	<u>2,158</u>
	32,528	44,953
Investment income		
Deposit account interest	688	504
Other income		
Mobility equipment sales and donations	<u>4,296</u>	<u>5,008</u>
Total incoming resources	45,740	58,283
EXPENDITURE		
Raising donations and legacies		
Duck race	-	3,767
Christmas trees	188	132
Other fund raising events	2,545	2,499
Quiz night	1,106	-
Pigs 50th	<u>-</u>	<u>2,032</u>
	3,839	8,430
Charitable activities		
Grants to institutions	12,218	8,130
Grants to clubs and societies	26,686	20,016
Grants to individuals	<u>10,335</u>	<u>12,362</u>
	49,239	40,508
Support costs		
Other		
Insurance	2,020	1,964
Sundries	209	221
Advertising	56	-
Storage costs - Garage rent	<u>1,021</u>	<u>526</u>
	3,306	2,711

This page does not form part of the statutory financial statements

Alresford Pigs Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
Other		
Governance costs		
Accountancy and legal fees	<u>456</u>	<u>514</u>
Total resources expended	<u>56,840</u>	<u>52,163</u>
Net (expenditure)/income	<u>(11,100)</u>	<u>6,120</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1163001

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Alresford Pigs Association**



Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Alresford Pigs Association

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

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Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of Alresford Pigs Association (APA) is to assist individuals and organisations within the local Alresford area, bringing benefit to the community, and supporting people who need help through mental, physical or financial hardship. Local people helping local people.

The charity raises funds for its charitable purposes through various fundraising activities and fundraising events held within the year.

The charity is an organisation formed entirely of volunteers who live and/or work in the New Alresford area. The charity works locally within the geographic remit of New Alresford and the surrounding villages.

Public benefit

The Trustees are aware of and have had regard to the guidance issued by the Charity commission on public benefit and believe the activities of the APA provide charitable support to the general public where they may otherwise suffer personal or financial hardship where they are unable to access the appropriate support through more main stream routes. The focus on the local community helps foster a positive community spirit, and brings compassion and support to local residents and community groups.

Grantmaking

The charity makes discretionary grants to good causes, within the prescribed purposes of the charity, based on a majority vote of its members attending the association's monthly meeting, or by exception through a decision taken by the Chair, main Committee and working committees where the need is urgent.

Volunteers

The APA is made up of members who are all volunteers. The members, from time to time, do call on support from other volunteers to assist in fund raising activity. The APA does not, and never has employed any paid staff. The funds raised and distributed, as detailed later in this report, have all been achieved through the activities of the APA's members and supporters.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cost of living increases for local individuals and higher costs, with reduced funding for local organisations were the biggest challenges for 2023 much the result of the combined worldwide affects resulting from inflation due to Covid after effects and the war in Ukraine. The APA was able to support families and individuals who needed financial assistance, whilst continuing to support the community and other organisations through direct grants as detailed later in the report.

In terms of fund raising the biggest event was once again the Alresford Show, which had a record year. The Show Committee appreciated the support that the APA provided in managing entrance gates, car parking and safety stewardship, and awarded the APA a large and increased donation, which as usual was shared with other organisations who supported the APA activity on show day.

The APA worked closely with the Chamber of Commerce to ensure that the town was again lit up over the festive season with Christmas trees and lights and managed the Main Christmas Tree committee who organised the sourcing and erection of the large tree in Broad Street, and of course, Father Christmas visited once again to delight the younger members of the Alresford community. This annual tradition not only raises funds for the APA and Chamber of Commerce but also builds a great sense of pride in the town,

Other fund raisers in the year included the biennial Duck Race, the sale and home delivery of compost to the local community, and also supporting the annual Watercress festival.

The APA work supplying and repairing mobility scooters and other mobility aids continued to grow, and we continued to be assisted by the Alresford Men's Shed and the two organisations were able to support another record number of requests for assistance in this area.

The APA was able to support the set-up of an Alresford distribution centre of the Winchester Foodbank and give ongoing support to top up supplies to enable it to meet local families needs.

The APA members met every month throughout 2023 (except December) to discuss grant requests, brought forward from the working committees who review and recommend the grants for approval. In 2023 the members and committees approved just over £40,500 in grants a record for the charity, and around an £8,500 increase on the previous year.

Grant summary

The fund-raising events and donations from the community enabled the APA to issue grants in excess of £40,500. This included:

- more than £20,000 to local clubs and societies
- around £12,400 providing targeted support to individuals due to mental, physical, or financial hardship including providing mobility scooters and mobility aids.
- more than £8,100 to school and other institutions

FINANCIAL REVIEW

Financial position

At the end of the period of this report the Alresford Pigs Association carried forward a charitable fund of £51,421 (2022 - £45,301). This included a net surplus of £6,120 (2022 - deficit of £3,904) from income less expenditure in the year.

The APA manages charitable donations within the funds it has available. The members may decide to increase the level of fund-raising activity if they are unable to meet requests for support.

The APA does not set annual targets, however its overall objective is to provide support for all requests for assistance that the members vote worthy of support. In 2023 this objective was achieved with significant funds carried forward to 2024. Fund raising will continue in 2024, and the Trustees are confident that the APA's objectives will continue to be met.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2023

FINANCIAL REVIEW

Investment policy and objectives

The trustees maintain a bank deposit account to allow excess funds to generate a small amount of income from interest. At present they do not believe the goals of the Charity would be achieved if funds were placed in a longer-term investment.

The trustees review this policy on a regular basis and will make changes if they believe the change will benefit the charity.

FUTURE PLANS

In 2024 the APA entered the 50th year of its existence. It will continue to operate as it always has done raising money and supporting local good causes. There is an expectation that the cost-of-living crisis will get worse, and the APA is well set to provide support and assistance for those who are struggling with their bills.

The Trustees are proud that the APA has been able to adapt to the demands of the cost-of-living crisis and believe that the organisation is in excellent shape to keep supporting the local community in 2024 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity has been in existence for nearly 50 years, it is now a Charitable Incorporated Organisation set up on 5 August 2015 and operates in accordance with its Constitution. The charity must have a minimum of three and a maximum of ten Trustees. Appointment and retirement is as documented in the Constitution. Any Trustee must be eligible to hold the position in accordance with the Charities Act 2011. The Charity provides sufficient assistance to enable a Trustee to be well-informed and conversant with current legislation, and up to date with events affecting the Charity and its objectives.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

1. The loss of reputation due to error, or fraud.
2. The loss of income due to error, or fraud.
3. Insufficient numbers of Trustees to allow the Charity to continue.
4. Insufficient funds to allow the Charity to meet its objectives.
5. The loss of income due to unforeseen events such as pandemics.
6. The risk that the support that the APA can provide does not reach all of those in need.
7. The risk that members, or the public could be hurt during APA fund raising events or other APA managed activities.
8. The risk that the reputation of the organisation is damaged due to social media fake, malicious, or erroneous posting.

In the opinion of the Trustees the current APA policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and the maintenance of appropriate insurance policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163001

Alresford Pigs Association

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

Principal address

PO Box 121
Alresford
Hampshire
SO24 9XX

Trustees

Ian Fry	Chair of Trustees	
Sam Kerr-Smiley	Chair of management committee	
Robert Sanders	Treasurer	
Dean Jennings	Secretary	Appointed 01/01/2023
Phil Fearnley	Deputy Chair	Appointed 01/01/2023
Stephen Brill		
Janette Hollingbery		
Louis Ramsey		Appointed 01/01/2023
Michael Kerby		Appointed 01/01/2023

Independent Examiner

Julie M Butler FCA
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Approved by order of the board of trustees on 24th September 2004 and signed on its behalf by:


.....
I Fry - Trustee

**Independent Examiner's Report to the Trustees of
Alresford Pigs Association**

I report to the charity trustees on my examination of the accounts of Charity name ('the CIO') for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those records; or
- the accounts did 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.



Julie M Butler FCA

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Date: 11th October 2024

Alresford Pigs Association

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,818	-	7,818	9,300
Charitable activities	3	44,953	-	44,953	29,621
Investment income	4	504	-	504	18
Other income	5	<u>5,008</u>	<u>-</u>	<u>5,008</u>	<u>2,430</u>
Total		<u>58,283</u>	<u>-</u>	<u>58,283</u>	<u>41,369</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	<u>8,430</u>	<u>-</u>	<u>8,430</u>	<u>9,740</u>
		8,430	-	8,430	9,740
Charitable activities					
Grant funding	7	39,508	1,000	40,508	31,953
Other	8	<u>3,225</u>	<u>-</u>	<u>3,225</u>	<u>3,580</u>
Total		<u>51,163</u>	<u>1,000</u>	<u>52,163</u>	<u>45,273</u>
NET INCOME/(EXPENDITURE)		7,120	(1,000)	6,120	(3,904)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,301	1,000	45,301	49,205
TOTAL FUNDS CARRIED FORWARD		<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>

The notes form part of these financial statements

Alresford Pigs Association

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	11	168	-	168	168
Debtors	12	19,087	-	19,087	1,305
Cash at bank and in hand		<u>37,442</u>	<u>-</u>	<u>37,442</u>	<u>51,877</u>
		56,697	-	56,697	53,350
CREDITORS					
Amounts falling due within one year	13	(5,276)	-	(5,276)	(8,049)
		<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>
NET CURRENT ASSETS					
		<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>
NET ASSETS					
		<u>51,421</u>	<u>-</u>	<u>51,421</u>	<u>45,301</u>
FUNDS					
	14				
Unrestricted funds:					
General fund				51,421	44,301
Restricted funds:					
Restricted fund				-	1,000
TOTAL FUNDS				<u>51,421</u>	<u>45,301</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th September 2024 and were signed on its behalf by:


.....
I Fry - Trustee


.....
R Sanders - Trustee

The notes form part of these financial statements

Alresford Pigs Association

Notes to the Financial Statements for the Year Ended 31 December 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 accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key accounting estimate - The charity makes estimates and assumptions concerning the future. The resulting accounting estimation will be unlikely to equal the related actual result. The charity has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities under FRS102 when that receipt is probable, and the amount can be quantified with reasonable accuracy. Should any legacies be received, entitlement will be the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind, including donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of by the charity if the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteered time is not recognised. On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain that service on the open market.

Gifts in kind donated for distribution would be included at fair value upon receipt under FRS102 subject to the cost of recognition outweighing the benefit provided to Alresford Pigs Association. Any donated facilities would be included at the value to the charity where this could be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs allocated to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of the activity income of the Charity.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Raising funds

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Company and include project management carried out by the Trustees. Governance costs are those incurred in connection with the administration of the Company and compliance with constitutional and statutory requirements.

Alresford Pigs Association

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

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the audit, legal fees and apportionment of overheads.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The Charity is potentially exempt from taxation in respect of income and capital gains received, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	7,818	8,300
Grants	-	1,000
	<u>7,818</u>	<u>9,300</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Co-Op Neighbourly Foundation	-	1,000

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Alresford show	17,500	15,000
Duck race	14,998	-
Christmas trees	6,142	6,900
Watercress festival	400	400
Other fundraising events	3,755	3,779
Quiz night	-	1,484
Tichborne House garden open day	-	2,058
Pigs 50th Gin Sales	<u>2,158</u>	-
Carried forward	44,953	29,621

Alresford Pigs Association

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

3. CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	<u>44,953</u>	<u>29,621</u>
	<u>44,953</u>	<u>29,621</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>504</u>	<u>18</u>

5. OTHER INCOME

	2023	2022
	£	£
Mobility equipment sales and donations	<u>5,008</u>	<u>2,430</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Alresford show	-	4,075
Duck race	3,767	-
Christmas trees	132	2,939
Other fund raising events	2,499	1,996
Quiz night	-	730
Pigs 50th Gin Sales	<u>2,032</u>	<u>-</u>
	<u>8,430</u>	<u>9,740</u>

Alresford Pigs Association

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

7. GRANTS PAYABLE

	2023 £	2022 £
Grants paid to institutions		
Pre-School groups	980	6,500
Primary Schools	6,260	4,394
Secondary Schools	780	1,645
Winchester Hospice	-	1,000
Makins & Ellingham Courts	110	-
	<u>8,130</u>	<u>13,539</u>
 Grants paid to clubs and societies		
Support to adult clubs and societies	19,917	10,342
Support to youth groups and clubs	100	-
	<u>20,016</u>	<u>10,342</u>
 Grants paid to individuals		
Individuals	10,458	6,471
Mobility purchases	753	649
Mobility repairs	1,151	952
	<u>12,362</u>	<u>8,072</u>
 TOTAL	<u><u>40,508</u></u>	<u><u>31,953</u></u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	<u>2,711</u>	<u>514</u>	<u>3,225</u>

Support costs, included in the above, are as follows:

	2023 Other resources expended £	2022 Total activities £
Insurance	1,964	1,970
Sundries	221	1,286
Storage costs - Garage rent	526	-
Accountancy and legal fees	514	324
	<u>3,225</u>	<u>3,580</u>

Alresford Pigs Association

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year the Trustees incurred expenses on behalf of the charity totalling £321 (2022 - £3,688) which were subsequently reimbursed within the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,300	1,000	9,300
Other trading activities	29,621	-	29,621
Investment income	18	-	18
Other income	<u>2,430</u>	<u>-</u>	<u>2,430</u>
Total	<u>40,369</u>	<u>1,000</u>	<u>41,369</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	<u>9,740</u>	<u>-</u>	<u>9,740</u>
	9,740	-	9,740
Charitable activities			
Grant funding	31,953	-	31,953
Other	<u>3,580</u>	<u>-</u>	<u>3,580</u>
Total	<u>45,273</u>	<u>-</u>	<u>45,273</u>
NET INCOME/(EXPENDITURE)	(4,904)	1,000	(3,904)
RECONCILIATION OF FUNDS			
Total funds brought forward	49,205	-	49,205
TOTAL FUNDS CARRIED FORWARD	<u>44,301</u>	<u>1,000</u>	<u>45,301</u>

Alresford Pigs Association

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

11. STOCKS

	2023	2022
	£	£
Stocks	<u>168</u>	<u>168</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	17,770	60
Prepayments	<u>1,317</u>	<u>1,245</u>
	<u>19,087</u>	<u>1,305</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	4,160
Other creditors	<u>5,276</u>	<u>3,889</u>
	<u>5,276</u>	<u>8,049</u>

14. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	44,301	7,120	51,421
Restricted funds			
Restricted fund	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
TOTAL FUNDS	<u>45,301</u>	<u>6,120</u>	<u>51,421</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,283	(51,163)	7,120
Restricted funds			
Restricted fund	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
TOTAL FUNDS	<u>58,283</u>	<u>(52,163)</u>	<u>6,120</u>

Alresford Pigs Association

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

14. MOVEMENT IN FUNDS - continued

Previous year movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	49,205	(4,904)	44,301
Restricted funds			
Restricted fund	-	1,000	1,000
TOTAL FUNDS	<u>49,205</u>	<u>(3,904)</u>	<u>45,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,369	(45,273)	(4,904)
Restricted funds			
Restricted fund	1,000	-	1,000
TOTAL FUNDS	<u>41,369</u>	<u>(45,273)</u>	<u>(3,904)</u>

15. RELATED PARTY DISCLOSURES

During the year expenses incurred by related parties, which have been reimbursed totalled £nil (2022 - £nil).

During the year, trustees and related parties donated £75 (2022 - £602). None of these donations gave rise to any advantage by virtue of their position as a trustee.

Alresford Pigs Association

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,818	8,300
Grants	<u>-</u>	<u>1,000</u>
	7,818	9,300
Other trading activities		
Alresford show	17,500	15,000
Duck race	14,998	-
Christmas trees	6,142	6,900
Watercress festival	400	400
Other fundraising events	3,755	3,779
Quiz night	-	1,484
Tichborne House garden open day	-	2,058
Pigs 50th Gin Sales	<u>2,158</u>	<u>-</u>
	44,953	29,621
Investment income		
Deposit account interest	504	18
Other income		
Mobility equipment sales and donations	<u>5,008</u>	<u>2,430</u>
Total incoming resources	58,283	41,369
EXPENDITURE		
Raising donations and legacies		
Alresford show	-	4,075
Duck race	3,767	-
Christmas trees	132	2,939
Other fund raising events	2,499	1,996
Quiz night	-	730
Pigs 50th Gin Sales	<u>2,032</u>	<u>-</u>
	8,430	9,740
Charitable activities		
Grants to institutions	8,130	13,539
Grants to clubs and societies	20,016	10,342
Grants to individuals	<u>12,362</u>	<u>8,072</u>
	40,508	31,953

This page does not form part of the statutory financial statements

Alresford Pigs Association

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

	2023 £	2022 £
Support costs		
Other		
Insurance	1,964	1,970
Sundries	221	1,286
Storage costs - Garage rent	<u>526</u>	<u>-</u>
	2,711	3,256
Governance costs		
Accountancy and legal fees	<u>514</u>	<u>324</u>
Total resources expended	<u>52,163</u>	<u>45,273</u>
Net income/(expenditure)	<u><u>6,120</u></u>	<u><u>(3,904)</u></u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Alresford Pigs Association**



Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Alresford Pigs Association

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Alresford Pigs Association

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of Alresford PIGS Association (APA) is to assist individuals and organisations within the local Alresford area, bringing benefit to the community, and supporting people who need help through mental, physical or financial hardship. Local people helping local people.

The charity raises funds for its charitable purposes through various fundraising activities and fundraising events held within the year.

The charity is an organisation formed entirely of volunteers who live and/or work in the New Alresford area. The charity works locally within the geographic remit of New Alresford and the surrounding villages.

Public benefit

The Trustees are aware of, and have had regard to the guidance issued by the Charity commission on public benefit and believe the activities of the APA provide charitable support to the general public where they may otherwise suffer personal or financial hardship where they are unable to access the appropriate support through more main stream routes. The focus on the local community helps foster a positive community spirit, and brings compassion and support to local residents and community groups.

Grantmaking

The charity makes discretionary grants to good causes, within the prescribed purposes of the charity, based on a majority vote of its members attending the association's monthly meeting, or by exception through a decision taken by the Chair, main Committee and working committees where the need is urgent.

Volunteers

The APA is made up of members who are all volunteers. The members, from time to time, do call on support from other volunteers to assist in fund raising activity. The APA does not, and never has employed any paid staff. The funds raised and distributed, as detailed later in this report, have all been achieved through the activities of the APA's members and supporters.

Alresford Pigs Association

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last year 2022 saw the end of Covid restrictions, however a new challenge emerged through the war in Ukraine. Initially the APA was involved in supporting refugees and families escaping the conflict, who found their way to Alresford and the surrounding areas. The impacts of the war also brought raised energy prices and generally drove a significant increase in the cost of living. The APA was able to support families and individuals who needed financial assistance, whilst continuing to support the community and other organisations through direct grants as detailed later in the report.

In terms of fund raising the biggest event was the welcome return of the Alresford Show, which enjoyed record attendance. The Show Committee appreciated the support that the APA provided in managing entrance gates, car parking and safety stewardship, and awarded the APA a large donation, which as usual was shared with other organisations who supported the APA activity on show day.

The APA worked closely with the Chamber of Commerce to ensure that town was again lit up over the festive season with Xmas trees and lights and managed the Main Xmas Tree committee who organised the sourcing and erection of the large tree in Broad Street, and of course, Father Xmas visited once again to delight the younger members of the Alresford community. This annual tradition not only raises funds for the APA and Chamber of Commerce but also builds a great sense of pride in the town,

Other fund raisers in the year included a quiz night, and the sale and home delivery of compost to the local community, whilst also supporting the annual Watercress festival.

The APA continued to work with, and support, the Alresford Men's Shed. In particular the demand for mobility scooters and equipment continues to grow, and the two organisations were able to support a record number of requests for assistance in this area.

The APA members met every month throughout 2022 (except December) to discuss grant requests, brought forward from the working committees who review and recommend the grants for approval. In 2022 the members and committees approved almost £32,000 in grants, around a £6,000 increase on the previous year.

Grant summary

The fund raising events and donations from the community enabled the APA to issue grants in excess of £32,000. This included:

- more than £12,500 to school and youth groups
- more than £1,500 providing mobility scooters and mobility aids
- more than £11,000 to local clubs and societies and religious organisations
- around £6,500 providing targeted support to individuals due to mental, physical, or financial hardship.

FINANCIAL REVIEW

Financial position

At the end of the period of this report the Alresford Pigs Association carried forward a charitable fund of £45,301 (2021 - £49,205). This included a net deficit of £3,904 (2021 - deficit of £2,015) from income less expenditure in the year.

The APA manages charitable donations within the funds it has available. The members may decide to increase the level of fund-raising activity if they are unable to meet requests for support.

The APA does not set annual targets, however its overall objective is to provide support for all requests for assistance that the members vote worthy of support. In 2022 this objective was achieved with significant funds carried forward to 2023. Fund raising will continue into 2023, and the Trustees are confident that the APA's objectives will continue to be met.

During the year the charity received a grant from Southern Co-op of £1,000 and is included within the restricted fund.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Investment policy and objectives

The trustees maintain a bank deposit account to allow excess funds to generate a small amount of income from interest. At present they do not believe the goals of the Charity would be achieved if funds were placed in a longer-term investment.

The trustees review this policy on a regular basis and will make changes if they believe the change will benefit the charity.

FUTURE PLANS

In 2023 the APA will enter the 49th year of its existence. It will continue to operate as it always has done raising money and supporting local good causes. There is an expectation that the cost of living crisis will get worse,, and the APA is well set to provide support and assistance for those who are struggling with their bills. In particular the APA has promised to support the new foodbank which is being established in Alresford.

Fund raising will continue with the return of the popular duck race, the Alresford Show and of course the Xmas trees.

The Trustees are proud that the APA has been able to adapt to the demands of the cost of living crisis, and believe that the organisation is in excellent shape to keep supporting the local community in 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity has been in existence for nearly 50 years, it is now a Charitable Incorporated Organisation set up on 5 August 2015 and operates in accordance with its Constitution. The charity must have a minimum of three and a maximum of ten Trustees. Appointment and retirement is as documented in the Constitution. Any Trustee must be eligible to hold the position in accordance with the Charities Act 2011. The Charity provides sufficient assistance to enable a Trustee to be well-informed and conversant with current legislation, and up to date with events affecting the Charity and its objectives.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

1. The loss of reputation due to error, or fraud.
2. The loss of income due to error, or fraud.
3. Insufficient numbers of Trustees to allow the Charity to continue.
4. Insufficient funds to allow the Charity to meet its objectives.
5. The loss of income due to unforeseen events such as pandemics.
6. The risk that the support that the APA can provide does not reach all of those in need.
7. The risk that members, or the public could be hurt during APA fund raising events or other APA managed activities.

In the opinion of the Trustees the current APA policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and the maintenance of appropriate insurance policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163001

Alresford Pigs Association

**Report of the Trustees
for the Year Ended 31 December 2022**

Principal address

PO Box 121
Alresford
Hampshire
SO24 9XX

Trustees

Ian Fry	Chair of Trustees
Sam Kerr-Smiley	Chair of management committee
Robert Sanders	Treasurer
Stephen Brill	
Janette Hollingbery	
Louis Ramsey	appointed 01/01/2023
Michael Kerby	appointed 01/01/2023
Phil Fearnley	appointed 01/01/2023
Dean Jennings	appointed 01/01/2023
Robert Sanders	resigned 31/12/2022

Independent Examiner

Julie M Butler FCA
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Approved by order of the board of trustees on 21st September 2023 and signed on its behalf by:


.....
I Fry - Trustee

**Independent Examiner's Report to the Trustees of
Alresford Pigs Association**

I report to the charity trustees on my examination of the accounts of Charity name ('the CIO') for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those records; or
- the accounts did 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.



Julie M Butler FCA

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Date: 26 September 2023

Alresford Pigs Association

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,300	1,000	9,300	3,833
Charitable activities	3	29,621	-	29,621	34,467
Investment income	4	18	-	18	4
Other income	5	<u>2,430</u>	<u>-</u>	<u>2,430</u>	<u>3,306</u>
Total		<u>40,369</u>	<u>1,000</u>	<u>41,369</u>	<u>41,610</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	<u>9,740</u>	<u>-</u>	<u>9,740</u>	<u>14,403</u>
		9,740	-	9,740	14,403
Charitable activities					
Grant funding	7	31,953	-	31,953	26,226
Other		<u>3,580</u>	<u>-</u>	<u>3,580</u>	<u>2,996</u>
Total		<u>45,273</u>	<u>-</u>	<u>45,273</u>	<u>43,625</u>
NET INCOME/(EXPENDITURE)		(4,904)	1,000	(3,904)	(2,015)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,205	-	49,205	51,220
TOTAL FUNDS CARRIED FORWARD		<u>44,301</u>	<u>1,000</u>	<u>45,301</u>	<u>49,205</u>

The notes form part of these financial statements

Alresford Pigs Association

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Stocks	12	168	-	168	173
Debtors	13	1,305	-	1,305	1,293
Cash at bank		<u>50,877</u>	<u>1,000</u>	<u>51,877</u>	<u>49,339</u>
		52,350	1,000	53,350	50,805
CREDITORS					
Amounts falling due within one year	14	(8,049)	-	(8,049)	(1,600)
		<u>44,301</u>	<u>1,000</u>	<u>45,301</u>	<u>49,205</u>
NET CURRENT ASSETS					
		<u>44,301</u>	<u>1,000</u>	<u>45,301</u>	<u>49,205</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>44,301</u>	<u>1,000</u>	<u>45,301</u>	<u>49,205</u>
NET ASSETS					
		<u>44,301</u>	<u>1,000</u>	<u>45,301</u>	<u>49,205</u>
FUNDS					
Unrestricted funds:	15				
General fund				44,301	49,205
Restricted funds:					
Restricted fund				<u>1,000</u>	<u>-</u>
TOTAL FUNDS					
				<u>45,301</u>	<u>49,205</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st September 2023 and were signed on its behalf by:

.....
I Fry - Trustee

.....
M Kerby - Trustee

The notes form part of these financial statements

Alresford Pigs Association

Notes to the Financial Statements for the Year Ended 31 December 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 accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key accounting estimate - The charity makes estimates and assumptions concerning the future. The resulting accounting estimation will be unlikely to equal the related actual result. The charity has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities under FRS102 when that receipt is probable, and the amount can be quantified with reasonable accuracy. Should any legacies be received, entitlement will be the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind, including donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of by the charity if the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteered time is not recognised. On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain that service on the open market.

Gifts in kind donated for distribution would be included at fair value upon receipt under FRS102 subject to the cost of recognition outweighing the benefit provided to Alresford Pigs Association. Any donated facilities would be included at the value to the charity where this could be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs allocated to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of the activity income of the Charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Company and include project management carried out by the Trustees. Governance costs are those incurred in connection with the administration of the Company and compliance with constitutional and statutory requirements.

Alresford Pigs Association

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the audit, legal fees and apportionment of overheads.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The Charity is potentially exempt from taxation in respect of income and capital gains received, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	8,300	3,833
Grants	<u>1,000</u>	<u>-</u>
	<u>9,300</u>	<u>3,833</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Co-Op Neighbourly Foundation	<u>1,000</u>	<u>-</u>

3. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Alresford show	15,000	-
Duck race	-	14,008
Christmas trees	6,900	6,600
Watercress festival	400	-
Chilli festival	-	3,287
Plant and chopping boards	-	2,574
Wine tasting	-	4,100
Trotters marathon	-	1,308
Other fundraising events	3,779	2,590
Quiz night	1,484	-
Tichborne House garden open day	<u>2,058</u>	<u>-</u>
	<u>29,621</u>	<u>34,467</u>

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

4. INVESTMENT INCOME	2022	2021
	£	£
Deposit account interest	<u>18</u>	<u>4</u>
5. OTHER INCOME	2022	2021
	£	£
Mobility equipment sales and donations	<u>2,430</u>	<u>3,306</u>
6. EXPENDITURE ON CHARITABLE ACTIVITIES	2022	2021
	£	£
Alresford show	4,075	-
Duck race	-	5,483
Christmas trees	2,939	1,834
Chilli festival	-	1,570
Wine tasting	-	3,043
Other fund raising events	1,996	1,348
Trotters marathon	-	89
Plant costs	-	1,036
Quiz night	<u>730</u>	<u>-</u>
	<u>9,740</u>	<u>14,403</u>
7. CHARITABLE ACTIVITIES COSTS		Grant funding of activities (see note 8) £
Grant funding		<u>31,953</u>
8. GRANTS PAYABLE	2022	2021
	£	£
Grant funding	<u>31,953</u>	<u>26,226</u>
The total grants paid to institutions during the year was as follows:	2022	2021
	£	£
Pre-school groups	6,500	480
Primary schools	4,394	5,600
Secondary schools	1,645	-
Individuals	-	545
Winchester Hospice and palliative care	<u>1,000</u>	<u>-</u>
	<u>13,539</u>	<u>6,625</u>

Alresford Pigs Association

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

8. GRANTS PAYABLE - continued

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
NATT minibus	5,251	-
Mobility purchases	649	200
Mobility repairs	952	353
Support clubs and societies	5,091	4,910
Support to individuals	6,471	12,961
Other	-	1,177
	<u>18,414</u>	<u>19,601</u>

NATT is an abbreviation of New Alresford Town Trust.

9. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
Other resources expended	<u>3,256</u>	<u>324</u>	<u>3,580</u>

Support costs, included in the above, are as follows:

	2022	2021
	Other	Total
	resources	activities
	expended	£
	£	£
Insurance	1,970	1,693
Sundries	1,286	920
Advertising	-	33
Accountancy and legal fees	<u>324</u>	<u>350</u>
	<u>3,580</u>	<u>2,996</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year the Trustees incurred expenses on behalf of the charity totalling £3,688 (2021 - £2,152) which were subsequently reimbursed within the year.

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,833	-	3,833
Charitable activities	34,467	-	34,467
Investment income	4	-	4
Other income	<u>3,306</u>	<u>-</u>	<u>3,306</u>
Total	<u>41,610</u>	<u>-</u>	<u>41,610</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>14,403</u>	<u>-</u>	<u>14,403</u>
	14,403	-	14,403
Charitable activities			
Grant funding	26,226	-	26,226
Other	<u>2,996</u>	<u>-</u>	<u>2,996</u>
Total	<u>43,625</u>	<u>-</u>	<u>43,625</u>
NET INCOME/(EXPENDITURE)	(2,015)	-	(2,015)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,220	-	51,220
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>49,205</u>	<u>-</u>	<u>49,205</u>

12. STOCKS

	2022 £	2021 £
Stocks	<u>168</u>	<u>173</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	60	88
Prepayments	<u>1,245</u>	<u>1,205</u>
	<u>1,305</u>	<u>1,293</u>

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	4,160	-
Other creditors	<u>3,889</u>	<u>1,600</u>
	<u>8,049</u>	<u>1,600</u>

15. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	49,205	(4,904)	44,301
Restricted funds			
Restricted fund	-	1,000	1,000
	<u>49,205</u>	<u>(3,904)</u>	<u>45,301</u>
TOTAL FUNDS	<u>49,205</u>	<u>(3,904)</u>	<u>45,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,369	(45,273)	(4,904)
Restricted funds			
Restricted fund	1,000	-	1,000
	<u>41,369</u>	<u>(45,273)</u>	<u>(3,904)</u>
TOTAL FUNDS	<u>41,369</u>	<u>(45,273)</u>	<u>(3,904)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	51,220	(2,015)	49,205
	<u>51,220</u>	<u>(2,015)</u>	<u>49,205</u>
TOTAL FUNDS	<u>51,220</u>	<u>(2,015)</u>	<u>49,205</u>

Alresford Pigs Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

15. 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	41,610	(43,625)	(2,015)
TOTAL FUNDS	<u><u>41,610</u></u>	<u><u>(43,625)</u></u>	<u><u>(2,015)</u></u>

16. RELATED PARTY DISCLOSURES

During the year expenses incurred by related parties, which have been reimbursed totalled £nil (2021 - £72).

During the year, trustees and related parties donated £602 (2021 - £326). None of these donations gave rise to any advantage by virtue of their position as a trustee.

Alresford Pigs Association

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,300	3,833
Grants	<u>1,000</u>	<u>-</u>
	9,300	3,833
Charitable activities		
Alresford show	15,000	-
Duck race	-	14,008
Christmas trees	6,900	6,600
Watercress festival	400	-
Chilli festival	-	3,287
Plant and chopping boards	-	2,574
Wine tasting	-	4,100
Trotters marathon	-	1,308
Other fundraising events	3,779	2,590
Quiz night	1,484	-
Tichborne House garden open day	<u>2,058</u>	<u>-</u>
	29,621	34,467
Investment income		
Deposit account interest	18	4
Other income		
Mobility equipment sales and donations	<u>2,430</u>	<u>3,306</u>
Total incoming resources	41,369	41,610
EXPENDITURE		
Charitable activities		
Alresford show	4,075	-
Duck race	-	5,483
Christmas trees	2,939	1,834
Chilli festival	-	1,570
Wine tasting	-	3,043
Other fund raising events	1,996	1,348
Trotters marathon	-	89
Plant costs	-	1,036
Quiz night	<u>730</u>	<u>-</u>
	9,740	14,403
Grants to institutions	13,539	6,625
Grants to individuals	<u>18,414</u>	<u>19,601</u>
	31,953	26,226

This page does not form part of the statutory financial statements

Alresford Pigs Association

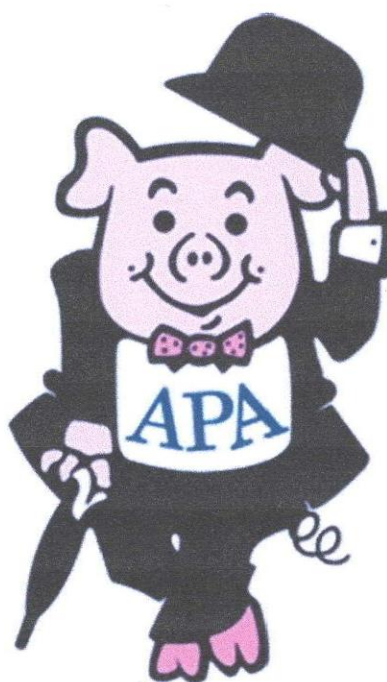
**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022 £	2021 £
Support costs		
Other		
Insurance	1,970	1,693
Sundries	1,286	920
Advertising	<u>-</u>	<u>33</u>
	3,256	2,646
 Governance costs		
Accountancy and legal fees	<u>324</u>	<u>350</u>
 Total resources expended	<u>45,273</u>	<u>43,625</u>
 Net expenditure	<u><u>(3,904)</u></u>	<u><u>(2,015)</u></u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Alresford Pigs Association**



Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Alresford Pigs Association

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Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of Alresford PIGS Association (APA) is to seek and assist individuals and organisations within the local Alresford area, to bring benefit to the community, and to support people who need help through mental, physical or financial hardship. Local people helping local people.

The charity raises funds for its charitable purposes through various fundraising activities and fundraising events held within the year.

The charity is an organisation formed entirely of volunteers who live and/or work in the New Alresford area. The charity works locally within the geographic remit of New Alresford and the surrounding villages.

Public benefit

The Trustees are aware of, and have had regard to the guidance issued by the Charity commission on public benefit and believe the activities of the APA provide charitable support to the general public where they may otherwise suffer personal or financial hardship where they are unable to access the appropriate support through more main stream routes. The focus on the local community helps foster a positive community spirit, and brings compassion and support to local residents and community groups.

Grantmaking

The charity makes discretionary grants to good causes, within the prescribed purposes of the charity, based on a majority vote of its members attending the association's monthly meeting, or by exception through a decision taken by the Chair and main Committee where the need is urgent.

Volunteers

The APA is made up of members who are all volunteers. The members, from time to time, do call on support from other volunteers to assist in fund raising activity. The APA does not, and never has employed any paid staff. The funds raised and distributed, as detailed later in this report, have all been achieved through the activities of the APA's members and supporters.

Alresford Pigs Association

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last year 2021 commenced with the country still in lockdown, and facing an uncertain future. Happily the restrictions experienced in 2020 were gradually lifted, and by the year end some sense of normality resumed. However not everything returned to normal, and of great significance to the APA, the Alresford Show was cancelled again. The loss of this major fundraiser was offset by the return of the bi annual duck race event. A combination of fine weather, and the desire of Alresford residents to start attending events again, saw a record crowd bring the APA's biggest return for this event.

The year also saw the return of Father Xmas to Alresford's Broad Street, a very well attended event, organised by the APA, and appreciated by the younger members of the Alresford community. The setting was enhanced by the presence of the large Xmas Tree in Broad Street, and 160 illuminated Xmas trees decorating the shops and houses throughout the centre of the town erected by APA members and volunteers. This annual tradition implemented by the APA on behalf of the Chamber of Commerce, not only raises funds but helps to create a sense of pride in the town.

Other fund raisers in the year saw a return of the chilli festival, the plant sale, and some heroic sponsored marathon running by members of the APA.

The APA members met every month throughout 2021 to consider grant requests and were pleased to return to face-to-face meetings as regulations permitted. The accounts show that the total grants made in 2021 was £26,226, a slight increase of £1000 from the previous year. The monthly meetings brought together the work of many sub committees who planned and implemented the fund-raising activity and validated the grant requests.

The APA working closely with the Alresford Men's Shed continued to support elderly and infirm residents through the provision of mobility scooters and mobility aids.

Grant summary

The fund raising events and donations from the community enabled the APA to issue grants in excess of £26,000. This included:

- more than £6,500 to school and youth groups
- more than £500 providing mobility scooters and aids
- around £5,000 to local clubs and societies
- more than £1,000 to Alresford Surgery
- around £13,000 providing targeted support to individuals due to mental, physical, or financial hardship.

FINANCIAL REVIEW

Financial position

At the end of the period of this report the Alresford Pigs Association carried forward a charitable fund of £49,206 (2020 - £51,220). This included a net deficit of £2,015 (2020 - surplus of £22,406) from income less expenditure in the period.

The APA manages charitable donations within the funds it has available. The members may decide to increase the level of fund-raising activity if they are unable to meet requests for support.

The APA does not set annual targets, however its overall objective is to provide support for all requests for assistance that the members vote worthy of support. In 2021 this objective was achieved with significant funds carried forward to 2022. Fund raising will continue into 2022, and the Trustees are confident that the APA's objectives will continue to be met.

Investment policy and objectives

The trustees maintain a bank deposit account to allow excess funds to generate a small amount of income from interest. At present they do not believe the goals of the Charity would be achieved if funds were placed in a longer-term investment.

The trustees review this policy on a regular basis and will make changes if they believe the change will benefit the charity.

Alresford Pigs Association
Report of the Trustees
for the Year Ended 31 December 2021

FUTURE PLANS

The current year 2022 has seen some relief from the worst effects of COVID, however the world has had to deal with the fall out of the Ukraine crisis. Initially this has seen the APA supporting various local initiatives to assist with the relocation of Ukrainian refugees, and their integration within the local community. The same crisis has also seen energy prices rise dramatically, with a significant knock on effect to the economy in general. Inflation is rising, as are fuel prices and domestic energy prices.

The impact on the more vulnerable members of our community, and indeed anyone living on a low wage, is significant. Whilst the Country waits to see what measures the Government will implement to support these groups, the Trustees and members of the APA expect to see an increase in cases seeking support. The trustees are confident that the APA remains in a good position to meet this challenge.

Happily the Alresford Show returned this year, and the APA resumed its role managing the gates, car parking and safety stewarding. This allowed the Show Committee to recognise these services through a donation to the APA.

The Trustees are proud that the APA has been able to adapt to the latest crisis and believes that the organisation is in excellent shape to keep supporting the local community for 2022 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity has been in existence for nearly 50 years, it is now a Charitable Incorporated Organisation set up on 5 August 2015 and operates in accordance with its Constitution. The charity must have a minimum of three and a maximum of ten Trustees. Appointment and retirement is as documented in the Constitution. Any Trustee must be eligible to hold the position in accordance with the Charities Act 2011. The Charity provides sufficient assistance to enable a Trustee to be well-informed and conversant with current legislation, and up to date with events affecting the Charity and its objectives.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

1. The loss of reputation due to error, or fraud.
2. The loss of income due to error, or fraud.
3. Insufficient numbers of Trustees to allow the Charity to continue.
4. Insufficient funds to allow the Charity to meet its objectives.
5. The loss of income due to unforeseen events such as pandemics.
6. The risk that the support that the APA can provide does not reach all of those in need.
The risk that members, or the public could be hurt during APA fund raising events or other APA managed
7. activities.

In the opinion of the Trustees the current APA policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and the maintenance of appropriate insurance policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163001

Official address

The APA
c/o Butler & Co
Bennett House
The Dean
Alresford, Hampshire. SO24 9BH

Requests for support and general correspondence

The APA
c/o 4 Paddock Way
Alresford
Hampshire
SO24 9PN

Alresford Pigs Association

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

Trustees

Ian Fry	Chair of Trustees
Louis Ramsay	Chair of management committee
Michael Kerby	Treasurer
Stephen Brill	
Janette Hollingbery	
Robert Sanders	
Sam Kerr-Smiley	
David Adam	
Jonny Woods	
Steven Gillespie	

Appointed 01/01/2022

Appointed 01/01/2022

Resigned 31/12/2021

Resigned 31/12/2021

Independent Examiner

Julie M Butler FCA
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Approved by order of the board of trustees on 27th September 2022 and signed on its behalf by:


Trustee

IAN FRY

**Independent Examiner's Report to the Trustees of
Alresford Pigs Association**

I report to the charity trustees on my examination of the accounts of Charity name ('the CIO') for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

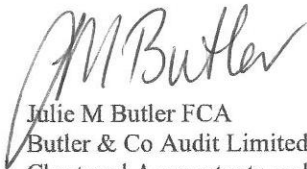
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those records; or
- the accounts did 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.

the accounts did 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.



Julie M Butler FCA
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Date: 30th Sept 22

Alresford Pigs Association

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,833	-	3,833	34,599
Charitable activities	3	34,467	-	34,467	26,598
Investment income	4	4	-	4	8
Other income	5	<u>3,306</u>	<u>-</u>	<u>3,306</u>	<u>1,312</u>
Total		<u>41,610</u>	<u>-</u>	<u>41,610</u>	<u>62,517</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	<u>14,403</u>	<u>-</u>	<u>14,403</u>	<u>11,518</u>
		14,403	-	14,403	11,518
Grant funding	7	26,226	-	26,226	25,210
Other		<u>2,996</u>	<u>-</u>	<u>2,996</u>	<u>3,383</u>
Total		<u>43,625</u>	<u>-</u>	<u>43,625</u>	<u>40,111</u>
NET INCOME/(EXPENDITURE)		(2,015)	-	(2,015)	22,406
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>51,221</u>	<u>-</u>	<u>51,221</u>	<u>28,814</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>49,206</u></u>	<u><u>-</u></u>	<u><u>49,206</u></u>	<u><u>51,220</u></u>

The notes form part of these financial statements

Alresford Pigs Association

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	12	173	-	173	182
Debtors	13	1,293	-	1,293	1,415
Cash at bank		<u>49,339</u>	<u>-</u>	<u>49,339</u>	<u>52,475</u>
		50,805	-	50,805	54,072
CREDITORS					
Amounts falling due within one year	14	(1,599)	-	(1,599)	(2,852)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>49,206</u>	<u>-</u>	<u>49,206</u>	<u>51,220</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,206</u>	<u>-</u>	<u>49,206</u>	<u>51,220</u>
NET ASSETS		<u>49,206</u>	<u>-</u>	<u>49,206</u>	<u>51,220</u>
FUNDS	15				
Unrestricted funds:					
General fund				<u>49,206</u>	<u>51,220</u>
TOTAL FUNDS				<u>49,206</u>	<u>51,220</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th September 2022 and were signed on its behalf by:


 Ian W. Fox
 Trustee

Alresford Pigs Association

Notes to the Financial Statements for the Year Ended 31 December 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 accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key accounting estimate - The charity makes estimates and assumptions concerning the future. The resulting accounting estimation will be unlikely to equal the related actual result. The charity has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities under FRS102 when that receipt is probable, and the amount can be quantified with reasonable accuracy. Should any legacies be received, entitlement will be the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind, including donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of by the charity if the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteered time is not recognised. On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain that service on the open market.

Gifts in kind donated for distribution would be included at fair value upon receipt under FRS102 subject to the cost of recognition outweighing the benefit provided to Alresford Pigs Association. Any donated facilities would be included at the value to the charity where this could be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs allocated to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of the activity income of the Charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Company and include project management carried out by the Trustees. Governance costs are those incurred in connection with the administration of the Company and compliance with constitutional and statutory requirements.

Alresford Pigs Association

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

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the audit, legal fees and apportionment of overheads.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The Charity is potentially exempt from taxation in respect of income and capital gains received, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>3,833</u>	<u>34,599</u>

3. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Duck race	14,008	2,799
Christmas trees	6,600	4,740
Chilli festival	3,287	4,674
Plant and chopping boards	2,574	3,863
Wine tasting	4,100	8,435
Trotters marathon	1,308	1,804
Other fundraising events	<u>2,590</u>	<u>283</u>
	<u>34,467</u>	<u>26,598</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>4</u>	<u>8</u>

Alresford Pigs Association

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

5. OTHER INCOME

	2021	2020
	£	£
Mobility equipment sales and donations	3,306	1,062
Miscellaneous	-	250
	<u>3,306</u>	<u>1,312</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Alresford show	-	(19)
Duck race	5,483	444
Christmas trees	1,834	1,549
Chilli festival	1,570	2,923
Wine tasting	3,043	6,289
Other fund raising events	1,348	332
Trotters marathon	89	-
Plant costs	<u>1,036</u>	<u>-</u>
	<u>14,403</u>	<u>11,518</u>

7. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 8) £
Grant funding	<u>26,226</u>

8. GRANTS PAYABLE

	2021	2020
	£	£
Grant funding	<u>26,226</u>	<u>25,210</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Pre-school groups	480	830
Primary schools	5,600	6,500
Youth groups and clubs	-	600
Individuals	<u>545</u>	<u>4,089</u>
	<u>6,625</u>	<u>12,019</u>

Alresford Pigs Association

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

8. GRANTS PAYABLE - continued

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Mobility purchases	200	660
Mobility repairs	353	1,075
Support clubs and societies	4,910	1,942
Support to individuals	12,961	7,945
Community Heartbeat Trust defibrillators	-	1,000
Other	<u>1,177</u>	<u>569</u>
	<u>19,601</u>	<u>13,191</u>

9. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Other resources expended	<u>2,646</u>	<u>350</u>	<u>2,996</u>

Support costs, included in the above, are as follows:

	2021 Other resources expended £	2020 Total activities £
Insurance	1,693	1,249
Sundries	920	1,427
Advertising	33	407
Accountancy and legal fees	<u>350</u>	<u>300</u>
	<u>2,996</u>	<u>3,383</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year the Trustees incurred expenses on behalf of the charity totalling £1,930 (2020 - £nil) which were subsequently reimbursed within the year.

Alresford Pigs Association

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,599	-	34,599
Other trading activities	26,598	-	26,598
Investment income	8	-	8
Other income	<u>1,312</u>	<u>-</u>	<u>1,312</u>
Total	<u>62,517</u>	<u>-</u>	<u>62,517</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	<u>11,518</u>	<u>-</u>	<u>11,518</u>
	11,518	-	11,518
Charitable activities			
Grant funding	25,210	-	25,210
Other	<u>3,383</u>	<u>-</u>	<u>3,383</u>
Total	<u>40,111</u>	<u>-</u>	<u>40,111</u>
NET INCOME	22,406	-	22,406
RECONCILIATION OF FUNDS			
Total funds brought forward	28,814	-	28,814
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>51,220</u>	<u>-</u>	<u>51,220</u>

12. STOCKS

	2021 £	2020 £
Stocks	<u>173</u>	<u>182</u>

Alresford Pigs Association

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	88	-
Accrued income	-	150
Prepayments	<u>1,205</u>	<u>1,265</u>
	<u>1,293</u>	<u>1,415</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>1,599</u>	<u>2,852</u>

15. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	51,221	(2,015)	49,206
	<u>51,221</u>	<u>(2,015)</u>	<u>49,206</u>
TOTAL FUNDS	<u>51,221</u>	<u>(2,015)</u>	<u>49,206</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,610	(43,625)	(2,015)
	<u>41,610</u>	<u>(43,625)</u>	<u>(2,015)</u>
TOTAL FUNDS	<u>41,610</u>	<u>(43,625)</u>	<u>(2,015)</u>

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	28,814	22,406	51,220
	<u>28,814</u>	<u>22,406</u>	<u>51,220</u>
TOTAL FUNDS	<u>28,814</u>	<u>22,406</u>	<u>51,220</u>

Alresford Pigs Association

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

15. 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	62,517	(40,111)	22,406
TOTAL FUNDS	<u>62,517</u>	<u>(40,111)</u>	<u>22,406</u>

16. RELATED PARTY DISCLOSURES

During the year expenses incurred by related parties, which have been reimbursed totalled £72 (2020 - £nil).

During the year, trustees and related parties donated £301 (2020 - £2,567). None of these donations gave rise to any advantage by virtue of their position as a trustee.

Alresford Pigs Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,833	34,599
Charitable activities		
Duck race	14,008	2,799
Christmas trees	6,600	4,740
Chilli festival	3,287	4,674
Plant and chopping boards	2,574	3,863
Wine tasting	4,100	8,435
Trotters marathon	1,308	1,804
Other fundraising events	<u>2,590</u>	<u>283</u>
	34,467	26,598
Investment income		
Deposit account interest	4	8
Other income		
Mobility equipment sales and donations	3,306	1,062
Miscellaneous	<u>-</u>	<u>250</u>
	<u>3,306</u>	<u>1,312</u>
Total incoming resources	41,610	62,517
EXPENDITURE		
Charitable activities		
Alresford show	-	(19)
Duck race	5,483	444
Christmas trees	1,834	1,549
Chilli festival	1,570	2,923
Wine tasting	3,043	6,289
Other fund raising events	1,348	332
Trotters marathon	89	-
Plant costs	<u>1,036</u>	<u>-</u>
	14,403	11,518
Grants to institutions	6,625	12,019
Grants to individuals	<u>19,601</u>	<u>13,191</u>
	26,226	25,210
Support costs		
Other		
Insurance	1,693	1,249
Carried forward	1,693	1,249

This page does not form part of the statutory financial statements

Alresford Pigs Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
Other		
Brought forward	1,693	1,249
Sundries	920	1,427
Advertising	<u>33</u>	<u>407</u>
	2,646	3,083
 Governance costs		
Accountancy and legal fees	<u>350</u>	<u>300</u>
 Total resources expended	<u>43,625</u>	<u>40,111</u>
 Net (expenditure)/income	<u><u>(2,015)</u></u>	<u><u>22,406</u></u>

This page does not form part of the statutory financial statements

Accounts

Alresford Pigs Association



FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

Charity registration number: 1163001

ALRESFORD PIGS ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and financial statements of the Alresford Pigs Association for the year ended 31 December 2020.

The financial statements comply with the constitution of the charity, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Alresford Pigs Association	
Registered Charity Number	1163001	
Correspondence Address	Bennett House The Dean Alresford Hampshire SO24 9BH	
Trustees	David Quirk Ian Fry (Chair of the trustees) Stephen Brill Janette Hollingbery Robert Sanders Louis Ramsay Michael Kerby Jonny Woods Steven Gillespie	Resigned 1/1/2021 Appointed 1/1/2020 Appointed 1/1/2020 Appointed 1/1/2020 Appointed 1/1/2021
Independent Examiner	Julie Butler FCA. Butler & Co. Audit Limited Bennett House The Dean Alresford SO24 9BH (01962-735544) www.butler-co.co.uk	

ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

OUR PURPOSES AND ACTIVITIES

The purpose of Alresford PIGS Association (APA) is to seek to support individuals and organisations within the local Alresford community to provide benefit to the community, and to support people who need help through mental, physical or financial hardship. Local people helping local people.

The charity raises funds for its charitable purposes through various fundraising activities and fundraising events held within the year.

The charity is an organisation formed entirely of volunteers who live and/or work in the New Alresford area. The charity works locally within the geographic remit of New Alresford and the surrounding villages.

CONSTITUTION

The charity is a Charitable Incorporated Organisation and was set up 5 August 2015 and operates in accordance with its constitution. The charity must have a minimum of three and a maximum of ten trustees. Appointment and retirement is as documented in the constitution. Any trustee must be eligible to hold the position in accordance with the Charities Act 2011. The Charity will provide sufficient training assistance to enable a Trustee to be well-informed, conversant with current legislation, and up to date with events affecting the Charity and its objectives.

PUBLIC BENEFIT

The Trustees are aware of, and have had regard to the guidance issued by the Charity commission on public benefit and believe the activities provide charitable support to the general public where they may otherwise suffer personal or financial hardship due to being unable to access the appropriate support through more main stream routes. The focus on the local community helps foster community and compassion to local residents and businesses.

GRANT MAKING POLICY

The charity makes discretionary grants to good causes, within the prescribed purposes of the charity, based on a majority vote of its members attending the association's monthly meeting, or by exception through a decision taken by the Chair and main Committee where the need is urgent.

ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

CONTRIBUTIONS FROM VOLUNTEERS

The APA is made up of members who are all volunteers. The members, from time to time, do call on support from other volunteers to assist in fund raising activity. The APA does not, and never has employed any paid staff. The funds raised and distributed, as detailed later in this report, have all been achieved through the activities of the APA's members and supporters.

INVESTMENT POLICY

The trustees maintain a bank deposit account to allow excess funds to generate a small amount of income from interest. At present they do not believe the goals of the Charity would be achieved if funds were placed in a longer-term investment.

The trustees review this policy on a regular basis and will make changes if they believe the change will benefit the charity.

RISK POLICY

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

- 1) The loss of reputation due to error, or fraud.
- 2) The loss of income due to error, or fraud.
- 3) Insufficient numbers of trustees to allow the Charity to continue.
- 4) Insufficient funds to allow the Charity to meet its objectives.
- 5) The loss of income due to unforeseen events such as pandemics
- 6) The risk that the support that the APA can provide does not reach all of those in need.
- 7) The risk that members, or the public could be hurt during APA fund raising events.

In the opinion of the Trustees the policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCES

The last year 2020 was a unique and exceptional year for the APA. The sudden and unexpected arrival of COVID, and the subsequent national lockdowns presented many practical challenges, but most importantly it highlighted the value of the organisation to the local Alresford community.

The immediate impact of COVID was the cancellation of most of the planned fund-raising events for the year, and it introduced significant restrictions on the ability of APA members to meet. The APA immediately switched to on-line meetings meaning that the APA and its committees could continue to function. A new fund-raising committee was established and quickly set about devising new fund-raising activities. Some of the new fund-raising events included:

- the creation of a plant stall,
- running on-line wine tasting events in conjunction with local wine merchant "The Naked Grape"
- growing, and selling chili plants at a COVID secure chilli festival
- sponsorship of members who each ran a marathon around the streets of Alresford
- running an on-line duck race filmed at Weir House

The new events were very successful and more than matched the income that would have been expected from the cancelled events.

The APA members also supported the community in practical ways; manning phone lines, delivering shopping, helping the Town Council place street signage, and delivering cream teas to elderly residents on VE day. Perhaps the most significant contribution to the town came at Christmas when the APA were able to overcome the challenges presented by lockdown and erect the town's Christmas trees and light up the town. There was huge disappointment when for the first time in many years the "Arrival of Father Xmas" event had to be cancelled. The APA instead arranged for Father Xmas to undertake a 6 mile tour of the Streets of Alresford giving out toys and creating a memorable night for many of Alresford's youngest residents.

The publicity around the new events, a greater presence on social media, a poster campaign, and a promotional letter drop succeeded in bringing the APA to the notice of many local residents who had not previously been aware of the Charity. The purpose was to encourage local people in need of help, due to the pandemic, or any other reason, to get in touch. The response from the people of Alresford was astonishing, with donations flooding in from individuals and local groups who wanted to support the APA.

The fund raising events and donations from the community enabled the APA to issue grants in excess of £25,000. This included:

ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCES (continued)

- more than £8,000 to school and youth groups
- more than £1,700 providing mobility scooters and aids
- £2,000 to local clubs and societies
- £1,000 to the local "Heartbeat Trust" for defibrillators
- more than £12,000 to provide targeted support to individuals due to mental, physical, or financial hardship.

FINANCIAL REVIEW

At the end of the period of this report the Alresford Pigs Association carried forward a charitable fund of £51,220 This included a net surplus of £22,406 from income less expenditure in the period.

The APA manages charitable donations within the funds it has available. The members may decide to increase the level of fund-raising activity if they are unable to meet requests for support.

The APA does not set annual targets, however our overall objective is to provide support for all requests for assistance that the members vote worthy of support. In 2020 this objective was achieved with significant funds carried forward to 2021. Fund raising has continued throughout 2021, and the Trustees are confident that the APA's objectives will continue to be met.

ALRESFORD PIGS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

PLANS FOR FUTURE PERIODS

At the time of the report the Government has reopened up the economy reflecting the success of the vaccine roll out. There remains however much uncertainty whether further lock downs may occur, and whether the APA can pursue its traditional fund-raising activities. The last year has shown that the APA can adapt to the changes brought about by the pandemic. It is clear that the financial pressures on individuals and organisations within the local community are growing, and the support that the APA provides has never been more important.

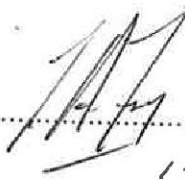
Throughout 2021 the APA has continued to respond to requests for assistance, and this has included supporting the local surgery with equipment to support home vaccinations. The biannual duck race was held again at Weir House to a record attendance estimated at over 1000. It is clear that community events like this, and the erection of the Christmas trees planned later this year, do more than simply raise money, they bring a feel-good factor to the community which has been so sadly lacking in these difficult times.

The Trustees are proud that the APA has been able to adapt to the pandemic and believes that the organisation is in excellent shape to keep supporting the local community for 2021 and beyond.

The trustees declare that they have approved the Trustees report included in the previous pages.

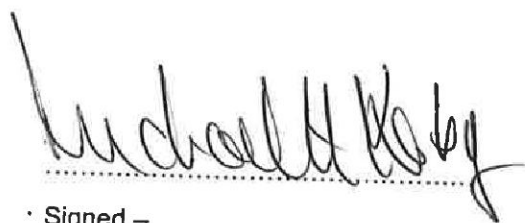
Signed on behalf of the charity's Trustees

Signed -


I. A. FRY

Dated... 12th October 2021

Signed -



Dated... 12th Oct 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ALRESFORD PIGS ASSOCIATION
FOR THE YEAR ENDED
31 DECEMBER 2020**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 19.

RESPONSIBILITY AND BASIS OF REPORT

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.



JULIE M BUTLER FCA

ICAEW (Institute of Chartered Accountants England and Wales)

BUTLER AND CO AUDIT LIMITED

Bennett House

The Dean

Alresford

SO24 9BH

17 October 2021
Dated

ALRESFORD PIGS ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED
31 DECEMBER 2020

	Notes	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income:					
Donations	2	34,599	-	34,599	1,039
Incoming Resources from Charitable Activities					
Charitable activities	3	26,598	-	26,598	32,190
Incoming Resources from Investments					
Investment income	4	8	-	8	11
Other Income					
Sundry income	5	1,312	-	1,312	1,299
TOTAL INCOME		62,517	-	62,517	34,539
RESOURCES EXPENDED					
Charitable activities	6	39,811	-	39,811	33,605
Governance costs	7	300	-	300	325
TOTAL RESOURCES EXPENDED		40,111	-	40,111	33,930
NET INCOME/(EXPENDITURE)		22,406	-	22,406	609
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		22,406	-	22,406	609
TOTAL FUNDS AT 1 JANUARY 2020		28,814	-	28,814	28,205
TOTAL FUNDS AT 31 DECEMBER 2020		51,220	-	51,220	28,814

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

**BALANCE SHEET
AT
31 DECEMBER 2020**10

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), Charities SORP FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). In the previous year the financial statements had been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Alresford Pigs Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Accounting convention

The financial statements are prepared on a going concern basis, under the historic cost convention.

The Charity is entirely dependent on receiving income from fundraising and donations and as a consequence the going concern basis is also dependent on the continuation of such income.

(c) Going concern basis

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees have given consideration to the Charity's long term future and considered what risks (see the Trustees' Report) could result in a situation where a going concern basis was not appropriate. They believe that safeguards are sufficient to ensure that both in the short and medium term the assets and reputation of the Charity are sufficiently safeguarded to ensure that the Charity is a viable going concern.

(d) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund would be set out in the notes to the financial statements. Any investment income, gains or losses are allocated to the appropriate fund.

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

ACCOUNTING POLICIES (CONTINUED)

Fund Accounting (continued)

Designated funds are funds set aside by the Trustees out of general reserves for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees will review the funds on an ongoing basis. At the conclusion of the purpose for the fund any excess remaining funds will be transferred back into general funds. If a shortfall arises the Trustees will consider whether any additional general funds should be transferred to designated funds. Any investment income, gains or losses are allocated to the appropriate fund.

(e) Incoming Resources

All incoming resources are included in the Statement of Financial Activities under FRS102 when that receipt is probable, and the amount can be quantified with reasonable accuracy. Should any legacies be received, entitlement will be the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind, including donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of by the charity if the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteered time is not recognised. On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain that service on the open market.

Gifts in kind donated for distribution would be included at fair value upon receipt under FRS102 subject to the cost of recognition outweighing the benefit provided to Alresford Pigs Association. Any donated facilities would be included at the value to the charity where this could be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs allocated to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

ACCOUNTING POLICIES (CONTINUED)

Resources Expended (continued)

Overheads have been allocated on the basis of the activity income of the Charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Company and include project management carried out by the Trustees. Governance costs are those incurred in connection with the administration of the Company and compliance with constitutional and statutory requirements.

(g) Governance Costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the audit, legal fees and apportionment of overheads.

(h) Financial Instruments

The charity only has financial assets and liabilities which qualify as basic financial instruments. These are initially valued at their transaction value and subsequently measured at their settlement value.

(i) Judgement and Key Sources of Estimation Uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key accounting estimate – The charity makes estimates and assumptions concerning the future. The resulting accounting estimation will be unlikely to equal the related actual result. The charity has not identified any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

ACCOUNTING POLICIES (CONTINUED)

(j) **Interest Receivable**

Interest on funds held on deposit are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the savings provider.

(k) **Debtors**

Prepayments and other debtors are valued at the amounts provided net of any trade discounts.

(l) **Creditors**

Creditors are recognised when the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

(m) **Cash at Bank and on hand**

Cash at bank and on hand includes cash and short term high liquidity investments which can be accessed at short notice.

(n) **Taxation**

The Charity is potentially exempt from taxation in respect of income and capital gains received, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Income from Donations

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Donations	34,177	-	34,177	1,039
Community support	422	-	422	-
	34,599	-	34,599	1,039

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Fundraising Activities				
Alresford Show	-	-	-	12,000
Duck Race	2,799	-	2,799	12,580
Christmas Trees	4,740	-	4,740	5,760
Watercress Festival	-	-	-	500
Chilli Festival	4,674	-	4,674	-
Plant & Chopping boards	3,863	-	3,863	-
Wine Tasting	8,435	-	8,435	-
Trotters Marathon	1,804	-	1,804	-
Music Festivals	-	-	-	500
Other fundraising events	283	-	283	850
	26,598	-	26,598	32,190

In 2019 Income from charitable activities of £32,190 was received, all of which was unrestricted.

4. Income from Investments

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Bank deposit account interest (gross)	8	-	8	11
	8	-	8	11

In 2019 Income from investments of £11 was received, all of which was unrestricted.

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

5. Other Income

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Scooter insurance commission	-	-	-	67
Mobility equipment sales and donations	1,062	-	1,062	1,134
Miscellaneous	250	-	250	98
	1,312	-	1,312	1,299

In 2019 Other Income of £1,299 was received, all of which was unrestricted.

6. Resources Expended – Charitable Activities

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Direct Charitable Expenditure on Fundraising Activities:-				
Alresford Show	(19)	-	(19)	3,688
Duck Race	444	-	444	4,709
Christmas Trees	1,549	-	1,549	3,652
Chilli Festival	2,923	-	2,923	-
Wine Tasting	6,289	-	6,289	-
Other fundraising events	332	-	332	-
	11,518	-	11,518	12,049
Grant Funding School Needs:-				
Pre-school groups	830	-	830	495
Primary schools	6,500	-	6,500	1,510
Secondary schools	-	-	-	180
Youth groups and clubs	600	-	600	540
Individuals	4,089	-	4,089	-
	12,019	-	12,019	2,725

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Resources Expended – Charitable Activities (continued)

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Grant Funding Local and Special Needs:-				
NATT minibus	-	-	-	879
Mobility purchases	660	-	660	2,069
Mobility repairs	1,075	-	1,075	81
Support to Clubs and Societies	1,942	-	1,942	1,526
Support to Individuals	7,945	-	7,945	10,881
Community Heartbeat Trust Defibrillators	1,000	-	1,000	1,000
Other	569	-	569	500
	<u>13,191</u>	<u>-</u>	<u>13,191</u>	<u>16,936</u>
Costs of generating voluntary income:-				
Advertising	407	-	407	1,241
Insurance	1,249	-	1,249	441
Web charges	-	-	-	116
Other	1,427	-	1,427	97
	<u>3,083</u>	<u>-</u>	<u>3,083</u>	<u>1,895</u>
	<u>39,811</u>	<u>-</u>	<u>39,811</u>	<u>33,605</u>

In 2019 Resources Expended of £33,605 was all unrestricted.

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Governance Costs

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Independent examiner's fee	300	-	300	300
Meeting costs	-	-	-	25
	300	-	300	325

8. Debtors: Falling due within one year

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Accrued Income	150	-	150	12,631
Other	1,265	-	1,265	777
	1,415	-	1,415	13,408

9. Creditors: Falling due within one year

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Accruals	2,852	-	2,852	5,247
	2,852	-	2,852	5,247

ALRESFORD PIGS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

10. Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Transfers In / (Out)	Carried Forward
	£	£	£	£	£
None	-	-	-	-	-
RESTRICTED FUNDS	-	-	-	-	-
DESIGNATED FUNDS	-	-	-	-	-
General Funds	28,814	62,517	40,111	-	51,220
UNRESTRICTED FUNDS	28,814	62,517	40,111	-	51,220
TOTAL FUNDS	28,814	62,517	40,111	-	51,220

11. Staff Numbers

The charity has no employees (2019 – None).

12. Related Party Transactions and Trustees' Expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefits in cash or kind (2019 - £nil), There were no expenses reimbursed to any trustees during the year (2019 - £nil).

There were no related party transactions in the year (2019 - £nil).

13. Trustee donations

During the year, trustees and related parties donated £2,567. None of these donations gave rise to any advantage by virtue of their position as a trustee.

14. Controlling Interest

The trustees control Alresford PIGS Association in accordance with the governing document.

15. Post Balance Sheet Events

There were no material post balance sheet events as at 31 December 2020.