



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2022 To 31<sup>st</sup> March 2023

Charity name: The Friends of St Mary's and St John's, Whitchurch

Charity registration number: 1168335

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist in the maintenance, preservation and improvement of the Churches of St John's Whitchurch Hill and St Mary's Whitchurch
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Conducting fund-raising activities with a view to making grants to the Parochial Church Council for the object churches and organising voluntary working parties
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity continued to raise funds to support its objects of maintaining and improving the facilities at the two parish churches through Membership Subscriptions and associated Gift Aid. During the year the charity applied funds amounting to £16,920 in grants to the Whitchurch PCC in pursuit of its objects.

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Although outgoing resources exceeded incoming resources by £11,772, the charity's financial position at the end of the period is satisfactory.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity's policy is not to make grants for a project unless and until the requisite funds have been raised. The charity has no need to hold reserves to cover ongoing expenses. It has no staff, no ongoing commitments and minimal overhead costs. All reserves held by the charity are held in anticipation of making grants in the pursuit of its objects.</b>
Amount of reserves held	Para 1.22	<b>Total reserves held at 31<sup>st</sup> March 2023 amounted to £7,027, almost entirely in cash balances.</b>
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>No funds are in deficit.</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>There are no uncertainties about the charity as a going concern.</b>

### Additional information (optional)

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The principal sources of funds are membership fees akin to donations and fund-raising events.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>The trustees believe the holding of investments could discourage supporters if funds raised are not being spent. This policy may be changed if the charity is to support major projects for which significant funds need to be raised before they can be committed.</b>
A description of the principal risks facing the charity	Para 1.46	<b>The trustees do not believe that the charity faces any significant financial or other risks.</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	<b>Constitution dated 17<sup>th</sup> March 2016, amended 26 June 2016</b>
How is the charity constituted?	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>The trustees include (ex-officio) the Rector of the Langtree Team Ministry of which the ecclesiastical parish of Whitchurch is a part (or his nominee) and may include up to two trustees nominated by the Whitchurch PCC. Other trustees are either elected by the members of the CIO at the AGM or appointed by the trustees and confirmed by election by members at the next AGM</b></p> <p><b>One-third of the elected trustees retire by rotation each year. No trustee may serve for more than 3 consecutive terms but may be re-elected after a gap of 3 years.</b></p>

## Reference and Administrative details

Charity name	The Friends of St Mary's and St John's, Whitchurch
Other name the charity uses	
Registered charity number	1168335
Charity's principal address	Wells House High Street Whitchurch-on-Thames Reading RG8 7DB

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gordon Samuel Painter	Treasurer (up to 31 March 2023)	All year	Founding Trustee, confirmed by Members
2	Paul Victor Witcher	Chair (from January 2021)	All year	Members
3	Theresa Anne Elsome		All Year (deceased 18 June 2023)	Members
4	Kenneth George Baker		All Year	PCC Nominee
5	Graeme Keith Pearce		All Year	PCC Nominee
6	James Roger Leach	(Rector's Nominee)	All Year	Ex-officio
7	Geoffrey Rutherford Weir	Treasurer (from 1 April 2023)	All Year	Members

## Corporate trustees – names of the directors at the date the report was approved

Director name		
<b>NONE</b>		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
<b>Not Applicable</b>		



**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not Applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not Applicable

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details



Not Applicable

**Other optional information**

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Paul V Witcher	Gordon S Painter
Position (eg Secretary, Chair, etc)	Chair	Trustee

Date

30/8/23.



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

The Friends of St Mary's and St John's		Charity No (if any)	1168335
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023

## Section A Statement of financial activities

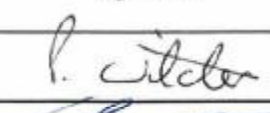

Recommended categories by activity	Guidance Notes	Restricted				Prior year funds £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03	Total funds £ F04	
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	4,282	-	-	4,282	4,477
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	1,082	-	-	1,082	1,523
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	5,364	-	-	5,364	6,000
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	155	-	-	155	427
Charitable activities	S09	16,920	-	-	16,920	768
Separate material item of expense	S10	-	-	-	-	-
Other	S11	61	-	-	61	43
<b>Total</b>	S12	17,136	-	-	17,136	1,238
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	- 11,772	-	-	- 11,772	4,762
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	- 11,772	-	-	- 11,772	4,762
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 11,772	-	-	- 11,772	4,762
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	18,799	-	-	18,799	14,037
<b>Total funds carried forward</b>	S22	7,027	-	-	7,027	18,799

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	164	-	-	164	120
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	7,103	-	-	7,103	18,679
<b>Total current assets</b>		B10	7,267	-	-	7,267	18,799
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	240	-	-	240	-
<b>Net current assets/(liabilities)</b>		B12	7,027	-	-	7,027	18,799
<b>Total assets less current liabilities</b>		B13	7,027	-	-	7,027	18,799
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	7,027	-	-	7,027	18,799
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17			-	-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	7,027		-	7,027	18,799
Revaluation reserve		B20				-	-
<b>Total funds</b>		B21	7,027	-	-	7,027	18,799

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Paul Witcher	30/8/23
	Gordon Painter	30/8/23



**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b><i>Not Applicable</i></b>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<b><i>Not Applicable</i></b>
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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Not Applicable</i></b>
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**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

✓
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No\*

✓
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\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not Applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not Applicable</i></b>

Section C	Notes to the accounts
<p><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></p>	<p><i>Not Applicable</i></p>

**Section C****Notes to the accounts****1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	<b>Not Applicable</b>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<b>Not Applicable</b>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not Applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	<b>Not Applicable</b>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<b>Not Applicable</b>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not Applicable</b>

## Note 2

## Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

*Not Applicable*

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure)  
as restated

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



Section C		Notes to the accounts	(cont)		
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a	
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a	
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Governance and support costs	Support costs have been allocated between governance costs and other support.	Yes	No	N/a	
	Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a	
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a	
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Section C	Notes to the accounts	(cont)
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## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£100	Yes	No	N/a
	They are valued at cost.		✓	✓	✓
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.		Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	✓	✓
<b>Heritage assets</b>	They are valued at cost.		Yes	No	N/a
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	✓	✓
<b>Investments</b>	They are valued at cost.		Yes	No	N/a
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		✓	✓	✓
<b>Stocks and work in progress</b>	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		✓	✓	✓
<b>Debtors</b>	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓	✓	✓
<b>Current asset investments</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.		Yes	No	N/a
			✓	✓	✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

**None**

## Section C

## Notes to the accounts

(cont)

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	575	-	-	575	645
	Gift Aid	704	-	-	704	839
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	3,003	-	-	3,003	2,994
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,282</b>	<b>-</b>	<b>-</b>	<b>4,282</b>	<b>4,478</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:	Fund Raising Events	1,082	-	-	1,082	1,523
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,082</b>	<b>-</b>	<b>-</b>	<b>1,082</b>	<b>1,523</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>5,364</b>	<b>-</b>	<b>-</b>	<b>5,364</b>	<b>6,001</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.



## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	155	-	-	155	427
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	155	-	-	155	427
<b>Expenditure on charitable activities</b>	Whitchurch PCC Grants	16,920	-	-	16,920	768
					-	-
					-	-
					-	-
	<b>Total expenditure on charitable activities</b>	16,920	-	-	16,920	768
<b>Separate material</b>		-	-	-	-	-

Section C		Notes to the accounts			(cont)	
item of expense						
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Other</b>						
	General Administration	61	-	-	61	43
	Public Accountability	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total other expenditure</b>		61	-	-	61	43
<b>TOTAL EXPENDITURE</b>		17,136	-	-	17,136	1,238

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1				-	
Activity 2					
Other		16,920			768
Total					

Prior year expenditure on charitable activities can be analysed as follows:

All Grant funding
-------------------

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 7            Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	<i>Not Applicable</i>	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

**Section C**
**Notes to the accounts**
**Note 8**
**Funds received as agent**

**8.1** Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
<i>Not Applicable</i>		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

**8.2** Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
<i>Not Applicable</i>	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>		-



**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

**Section C****Notes to the accounts****(cont)****Note 11****Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not Applicable

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

<b>Band</b>	<b>Number of employees</b>
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)***Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

*None Paid*

Please state the legal authority or reason for making the payment

*Not Applicable*

Please state the amount of the payment (or value of any waiver of a right to an asset)

*Not Applicable***11.4 Redundancy payments***Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

*Not Applicable*

The nature of the payment (cash, asset etc.)

*Not Applicable*

The extent of redundancy funding at the balance sheet date

*Not Applicable*

Please state the accounting policy for any redundancy or termination payments

*Not Applicable*

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

*Not Applicable*

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

*Not Applicable*

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

*Not Applicable*

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

*Not Applicable*

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

*Not Applicable*

## Section C

## Notes to the accounts

(cont)

## Note 13

## Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Whitchurch PCC	16,920	-	Nil	16,920
			-	-
			-	-
<b>Total</b>	<b>16,920</b>	<b>-</b>	<b>-</b>	<b>16,920</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Whitchurch PCC	Churchyard Safety - St Mary's	1,170
Whitchurch PCC	Churchyard Safety - St John's	450
Whitchurch PCC	Heating refurbishment - St John's	800
Whitchurch PCC	New pathway - St John's	7,500
Whitchurch PCC	Redecorations - St Mary's	7,000
<b>Total grants to institutions in reporting period</b>		<b>16,920</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>16,920</b>

## Section C

## Notes to the accounts

(cont)

**Note 14**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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#### 14.4 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**Not Applicable**

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

**Not Applicable**

*the name of independent valuer, if applicable*

**Not Applicable**

*the methods applied and significant assumptions*

**Not Applicable**

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

**Not Applicable**

#### 14.6 Other disclosures

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

**Not Applicable**

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

**Not Applicable**

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

**Not Applicable**

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight



**Section C****Notes to the accounts****Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**Section C****Notes to the accounts****15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

*Reasons for choosing amortisation rates*

*Not Applicable*

*Policies for the recognition of any capital development*

*Not Applicable*

**15.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

*Not Applicable*

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*Not Applicable*

*the name of independent valuer, if applicable*

*Not Applicable*

*the methods applied*

*Not Applicable*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

*Not Applicable*

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*Not Applicable*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*Not Applicable*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*Not Applicable*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*Not Applicable*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*Not Applicable*

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

*Not Applicable*

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16** Heritage assets

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

Not Applicable

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

Not Applicable

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not Applicable

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

Not Applicable

the name of independent valuer, if applicable

Not Applicable

qualifications of independent valuer

Not Applicable

the methods applied and significant assumptions

Not Applicable

Section C	Notes to the accounts	(cont)
<i>any significant limitations on the valuation</i>		<i>Not Applicable</i>

## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

*Not Applicable*

(ii) Describe the significance and nature of heritage assets.

*Not Applicable*

(iii) Disclose information that is helpful in assessing the value of heritage assets.

*Not Applicable*

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

*Not Applicable*

## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Not Applicable

Please note that Fair Value in this context is the amount for which an asset could be exchanged between

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.****Analysis of current asset investments**

Cash or cash equivalents  
 Listed investments  
 Investment properties  
 Social investments  
 Other investments  
 Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>

**Section C**
**Notes to the accounts**
**(cont)**
**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	<b>This year £</b>	<b>Last year £</b>
<i>Not Applicable</i>	-	-
<i>Total</i>	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	<b>This year £</b>	<b>Last year £</b>
<i>Not Applicable</i>	-	-
<i>Total</i>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

*Not Applicable*

Amounts payable within 1 year

*Not Applicable*

Amounts payable after more than 1 year

*Not Applicable*

Amounts receivable within 1 year

*Not Applicable*

Amounts receivable after more than 1 year

*Not Applicable*

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

*Not Applicable*

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

*Not Applicable*

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

*Not Applicable*



**Section C****Notes to the accounts****(cont)****Note 18****Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

*Not Applicable*

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year £	Last year £
-	-
50	-
114	120
164	120

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
<b>Total</b> -	<b>Total</b> -

**Section C****Notes to the accounts****(cont)****Note 20****Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	240	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

Advance bookings for a fund-raising event to be held after the year-end

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
240	-
-	-
240	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>

**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

*The trustees have agreed to make a grant towards the cost of remaking the path to the church through St John's churchyard and to contribute towards the cost of tree surgery in the churchyards of both St John's and St Mary's.*

*The projects had not been finally approved by the diocese at the year end but the work on all three projects is expected to be carried out within three months. The charity will contribute 75% of the cost of the pathway up to a maximum amount of £7,500 and 50% towards the cost of the tree surgery projects (approximately £1,600).*

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

*Not Applicable*

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*Not Applicable*

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

*Not Applicable*

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>Not Applicable</i>	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
<i>Not Applicable</i>	

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

*Not Applicable*

Where it is not practical to make one or more of these disclosures, please state this fact

*Not Applicable*

## Note 24

## Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
7,103	18,679
-	-
7,103	18,679

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

*Not Applicable*

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

*Not Applicable*



## Note 26

## Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C	Notes to the accounts	(cont)
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Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General Fund	9,704	5,364	- 8,016	25	-	7,077
St John's Path	UR	Grant for remaking path to church	7,500	-	- 7,500		-	-
St John's Tree Surgery	UR	Grant for tree surgery at St John's	425	-	- 450	25	-	-
St Mary's Tree Surgery	UR	Grant for tree surgery at St Mary's	1,170	-	- 1,170		-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			18,799	5,364	- 17,136	50	-	7,077

Section C	Notes to the accounts	(cont)
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Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General Fund	14,037	6,000	- 1,238	- 9,095	-	9,704
St John's Path	UR	Grant for remaking path to church	-	-	-	7,500	-	7,500
St John's Tree Surgery	UR	Grant for tree surgery at St John's	-	-	-	425	-	425
St Mary's Tree Surgery	UR	Grant for tree surgery at St Mary's	-	-	-	1,170	-	1,170
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			14,037	6,000	- 1,238	-	-	18,799

**Note 27** **Charity funds (cont)**

**Note 27** **Charity funds (cont)**

### 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>Not Applicable</i>	
Between endowment and restricted funds	<i>Not Applicable</i>	
Between endowment and unrestricted funds	<i>Not Applicable</i>	

## 27.4 Designated funds

[illegible]

**Section C****Notes to the accounts****(cont)****Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

**TRUE**

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Not Applicable						

*Please give details of why remuneration or other employment benefits were paid.*

**Not Applicable**

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Not Applicable****28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
<b>TOTAL</b>	-	-

Section C	Notes to the accounts	(cont)
Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

**Not Applicable**

*For any related party, please provide details of any guarantees given or received.*

**Not Applicable**

Section C	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		