

# THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST

England & Wales · Charity number 1168533

## Details

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**Other names** THE IDSWORTH CHURCH FRIENDS TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2016-08-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Email** [friends-idsworthchurch@mail.com](mailto:friends-idsworthchurch@mail.com)

**Website** [idsworthchurchfriends.org](http://idsworthchurchfriends.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:1) FOR THE BENEFIT OF THE PUBLIC TO HELP MAINTAIN, REPAIR, RESTORE, PRESERVE, IMPROVE AND ENHANCE THE FABRIC OF THE CHURCH OF ST HUBERT IDSWORTH, AS A PLACE OF CHRISTIAN WORSHIP FOR THE LOCAL AREA, AND A VENUE OF CHOICE FOR SACRED AND SECULAR EVENTS FOR THE BENEFIT OF THE WIDEST POSSIBLE COMMUNITY.2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HERITAGE OF THE CHURCH AND THE LOCAL AREA BY PROVIDING INFORMATION ON ITS HISTORY AND ARCHITECTURE.

**Activities:** In 2025 the trustees hosted activities towards fulfilling the objectives of the trust; these included a concert of music by Arthur Sullivan, the AGM and talk about the history of St Hubert's Church, a Midsummer Sun event and the popular annual Musical Picnic. Recent financial support has been given towards the restoration programme, resulting in repairs to the porch and a new drainage system.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Religious Activities, Arts/culture/heritage/science, Recreation
- **Who:** The General Public/mankind

## Geography

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- Hampshire
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,621	£40,517	-	-
2024-03-31	£27,023	£23,849	-	-
2023-03-31	£6,956	£12,611	-	-
2022-03-31	£213,636	£5,135	-	-
2021-03-31	£98,102	£3,360	-	-

## Trustees

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Name	Role	Appointed
ANDREW DAVID FISK		2016-05-07
Canon Wendy Patricia Kennedy		2023-10-12
Dawn Bishop		2020-02-24
Fenella Atkinson		2025-10-01
Garry Marc Lace		2026-04-20
Kevin Giles		2026-01-19
Timothy Ewan Scott Cowin		2025-01-22

**THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST**

England & Wales - Charity number 1168533

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# Accounts

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# **The Friends of the Church of St Hubert Idsworth Trust**

## **Annual Report & Financial Statement For the year ending 31 March 2025**

Registered Charity Number: 1168533



Principal Address:  
Examiner:

Mrs Tracy Eggleston  
Bookkeeping Services  
67 Castle Road  
Ford Lane  
Rowlands Castle

Independent

Total

Peregrine House,  
Ford

This Annual Report and Financial Statement has been prepared in accordance with the current guidance for charity reporting and accounting: the essentials November 2016 updated 14 June 2023, issued by the Charity Commission for England and Wales. The trustees have elected to produce annual accounts using the accruals method.

## Structure, Governance & Management

The Friends of the Church of Saint Hubert Idsworth Trust also known as 'The Idsworth Church Friends Trust' or 'Friends Trust' is a Charitable Incorporated Organisation (CIO) established 1 August 2016 for charitable purposes only for the public benefit and is constituted as a trust.

<b>Charity Trustees</b>					
<b>Name</b>	<b>Position</b>	<b>At 1 April 2024</b>	<b>Appointed</b>	<b>Resigned</b>	
Mrs Tracy Eggleston	Treasurer	✓			
Canon Wendy Kennedy	Trustee & PCC Representative	✓			
Mr Andrew Fisk	Trustee	✓			
Mr Simon Hartley	Trustee	✓			
Mrs Ann Hartley	Trustee	✓			
Mrs Dawn Bishop	Trustee	✓			
Mr Tim Cowin	Trustee		✓		
Mr Tony Bird	Trustee/Treasurer		✓		

The Trustees as at the beginning of the year are shown in the third column of the chart above. The trustees continue to function without a Chair. Following a recruitment process the Friends are pleased to announce the appointment of 3 new trustees, 2 of whom have been appointed in January 2025 whilst a third will take up their appointment later in the year. Three of the Trustees will reach their maximum term of office during 2025, therefore the Friends will continue to seek new trustees into the charity. The Treasurer Tracy Eggleston tendered her

resignation in the autumn and formally steps down as Treasurer and Trustee 1 April 2025, at which point Tony Bird will succeed as Treasurer.

The following organisations may propose a candidate to represent them as a trustee:

- The Parochial Church Council of the church of Saint Hubert Idsworth
- The Rowlands Castle Association of Rowlands Castle, Hampshire
- The Board of Governors of Winchester College of Winchester, Hampshire

The Trustees adhere to the Charity Governance Code which promotes good governance, enables and supports compliance with relevant legislation and regulation; promotes attitudes and culture where everything works towards fulfilling the Trusts vision. The Trustees are ever mindful of the issues posed by governance, risk assessment and safeguarding. Such challenges are kept under review.

## **Objectives**

The objects of the Friends of the Church of St Hubert's Idsworth Trust are:

- For the benefit of the public to help maintain, repair, restore, preserve, improve and enhance the fabric of the church of St Hubert Idsworth, as a place of Christian worship for the local area, and a venue of choice for sacred and secular events for the benefit of the widest possible community.
- To advance education of the public in the heritage of the church and the local area by providing information on its history and architecture.

## **Achievements & Performance**

A Trustee of the Friends of St Huberts, Mr Simon Hartley, sets out below the achievements of the past year to 31 March 2025..

In 2024 The Friends activities were reduced considerably in order to support the building works programme directed by John Bannell.

In June the Friends held an AGM and invited both congregation and friends to present both financial and support activities. This was also supported by an update by John Bannell on the programme of works to be carried out during 2024.

In July the Empty Frets led our very popular “picnic in the park” event at St Huberts Church. Attendance was in excess of 160 and we were blessed with sunshine and excellent music. This raised £1,400. The Friends also attended the Rowlands Castle Fair which was a well- supported event where we were able to present the Friends programme to the wider community and ask the local community to provide their thoughts regarding St Huberts by completing a questionnaire. [The questionnaires will be used by the PCC to help inform future grant applications].

In August the Friends supported the Historic Society by exhibiting at the Church on the Green. This was a great opportunity to engage further with the local community and gather more questionnaires.

During 2024 the PCC led by John Bannell concentrated on four major building projects.

- 1) Porch restoration
- 2) Replacement cast iron guttering and down pipes
- 3) New ground drainage system around the periphery of the church
- 4) Preparation for the removal of the end pews to develop digital interpretation activities.

All this made dramatic improvements to water ingress to the building, reduced levels of damp and provided improved internal environment for the preservation of the church interior including the wall paintings. The Friends involvement was to provide match funding (matching grants received by the PCC) and advancing funds for VAT, prepayments for contractors and professionals to help the PCC cash flow. The net funds provided for these projects were £41,000 (not all paid in the same year).

The Friends Invited Peter Martindale a renowned Wall Painting conservator to assess and report on the condition of the church wall paintings. He concluded the paintings although they needed cleaning, they had not appreciably deteriorated but this work should not be carried out before the completion of works.

Two of the Friends Trustees here invited to join, with PCC members, a Steering Group in order to establish plans to engage with the wider community and to link their interests with St Huberts.

Finally in addition to our unrestricted funds, held by the Friends, the funds invested by Brewin Dolphin increased to £212,337 in Jan 2025. This subsequently has fallen to £197,737 31 March 2025 due to USA and Global market changes.

## Policy on Reserves

The policy on Reserves is unchanged from previous years and is set out below:

The Trust will operate two Reserves:

1. Operating Reserve with the objective to set aside 3 years of expenditure to cover the ongoing costs of the Trust (excluding expenditure for fund raising events) in the event of a significant loss of revenue.
2. Matched Funds Reserve to set aside funds to cover matched funding obligations from existing grants plus such funds as the trustees deem appropriate towards matched funding for future grant applications.

The funds will be commingled with the general cash of the Trust. Use of the funds will be by application to the Chair and approved by a majority of the Trustees.

This policy will be reviewed at least annually and in accordance with the Trusts governance programme.

The table below provides a summary of reserves as at 31 March 2023

Operating Reserve		Matched Funds Reserve	
Opening Balance:	£3,000	Opening Balance 1 April 24:	£125,000
		Additional Funds	£5,000
Closing Balance:	<b>£3,000</b>	Closing Balance 31 Mar 25:	<b>£130,000</b>

## Investment Policy

This policy sets out the objectives of the investment (long and short term), the trustees approach to risk, liquidity requirements, management and ongoing monitoring and reporting. The investments are managed by a sub-committee of trustees.

## Financial Review

The March 2025 financial statements have been prepared on an accruals basis using the Charities Commission template. The Trust will submit the full accounting template to the Charities commission, with a condensed version shown in this report, omitting those notes in the template that are not relevant to these accounts. The Statement of Financial Activities show that we received more income than paid out in expenses during the

year. The principle sources of income are from Donations (£2,312) and Events (£1,700). The main expenditure relates to grant paid to St Hubert's PCC (£36,463). This year our investments achieved an unrealised gain (£5,818) with investments valued at £197,737.

## Statement of Financial Activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2025	Total funds 2024
	£ FO1	£ FO2	£ FO3	£ FO4	£ FO5
<b>Income resources (Note 1)</b>					
<b>Income and endowments from</b>					
Donations and legacies	4,490	-	-	4,490	7,149
Charitable activities	-	-	-	-	2,000
Other trading activities	1,700	-	-	1,700	14,636
Investments	431	-	-	431	3,238
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>6,621</b>	<b>-</b>	<b>-</b>	<b>6,621</b>	<b>27,023</b>
<b>Resources expended (Note 2)</b>					
<b>Expenditure on</b>					
Raising funds	-	-	-	-	-
Charitable activities	36,763	-	-	36,763	21,221
Separate material item of expense	-	-	-	-	-
Other	1,882	1,872	-	3,754	2,628
<b>Total</b>	<b>38,645</b>	<b>1,872</b>	<b>-</b>	<b>40,517</b>	<b>23,849</b>
<b>Net income (expenditure) before investment gains (losses)</b>	- 32,024	- 1,872	-	- 33,896	3,174
Net gains (losses) on investments	-	-	-	-	-
<b>Net income (expenditure)</b>	<b>- 32,024</b>	<b>- 1,872</b>	<b>-</b>	<b>- 33,896</b>	<b>3,174</b>
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains (losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	5,818	-	5,818	20,191
Other gains (losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>- 32,024</b>	<b>3,946</b>	<b>-</b>	<b>- 28,078</b>	<b>23,365</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	345,344	-	-	345,344	321,979
<b>Total funds carried forward</b>	<b>313,320</b>	<b>3,946</b>	<b>-</b>	<b>317,266</b>	<b>345,344</b>

# Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total 2025 £ F04	Total 2024 £ F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments (Note 3)	-	197,737	-	197,737	193,791
<b>Total fixed assets</b>	-	197,737	-	197,737	193,791
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 4)	820	-	-	820	2,805
Investments	-	-	-	-	-
Cash at bank and in hand (Note 5)	118,879	-	-	118,879	148,868
<b>Total current assets</b>	119,699	-	-	119,699	151,673
<b>Grants and contributions falling due within one year (Note 6)</b>	170	-	-	170	120
<b>Net current assets/(liabilities)</b>	119,529	-	-	119,529	151,553
<b>Total assets less current liabilities</b>	119,529	197,737	-	317,266	345,344
<b>Grants and contributions falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	119,529	197,737	-	317,266	345,344
<b>Funds of the Charity</b>					
Endowment funds (Note 6)	-	-	-	-	-
Restricted income funds (Note 6)	-	197,737	-	197,737	193,791
Unrestricted funds	119,529	-	-	119,529	151,553
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	119,529	197,737	-	317,266	345,344
<b>Signed by two trustees on behalf of all trustees</b>	Signature	Print Name	Date		

**Note 1**

**Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total 2025 £	Total 2024 £
	<b>Analysis</b>					
<b>Donations and legacies</b>	Donations and gifts	2,312	-	-	2,312	276
	Gift Aid	88	-	-	88	363
	Legacies	-	-	-	-	5,000
	General grants provided by government/other charities	-	-	-	-	2,000
	Memberships, subscriptions and sponsorships which are in substance donations	1,350	-	-	1,350	1,510
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,490</b>	<b>-</b>	<b>-</b>	<b>4,490</b>	<b>9,149</b>
<b>Charitable activities</b>		1,700	-	-	1,700	14,636
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,700</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>14,636</b>
<b>Other trading activities</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments</b>	Interest income	431	-	-	431	3,238
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>431</b>	<b>-</b>	<b>-</b>	<b>431</b>	<b>3,238</b>
<b>Special or other items of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	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>TOTAL INCOME</b>		<b>6,621</b>	<b>-</b>	<b>-</b>	<b>6,621</b>	<b>27,023</b>

**Note 2**

**Analysis of expenditure**

Analysis	2025				2024			
	Unstated funds	Investment income fund	Endowment funds	Total funds	Unstated funds	Investment income fund	Endowment funds	Total funds
	£							
<b>Expenditure on raising funds</b>								
Incurrd seeking donations	-	-	-	-	-	-	-	-
Incurrd seeking legacies	-	-	-	-	-	-	-	-
Incurrd seeking grants	-	-	-	-	-	-	-	-
Operating memberships schemes and social letters	-	-	-	-	-	-	-	-
Staging fundraising events	300	-	-	300	9,210	-	-	9,210
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising marketing direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new income off fund income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs	-	1,872	-	1,872	-	1,405	-	1,405
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licensing costs	-	-	-	-	-	-	-	-
Rent collection property repairs and	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>300</b>	<b>1,872</b>	<b>-</b>	<b>2,172</b>	<b>9,210</b>	<b>1,405</b>	<b>-</b>	<b>10,615</b>
<b>Expenditure on charitable activities</b>								
Grant Costs	-	-	-	-	-	-	-	-
Grant Paid	36,463	-	-	36,463	12,011	-	-	12,011
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>36,463</b>	<b>-</b>	<b>-</b>	<b>36,463</b>	<b>12,011</b>	<b>-</b>	<b>-</b>	<b>12,011</b>
<b>Specialist item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Insurance	423	-	-	423	222	-	-	222
Annual Review Fee	120	-	-	120	120	-	-	120
Software & Website Fees	265	-	-	265	279	-	-	279
Miscellaneous Fees	1,074	-	-	1,074	602	-	-	602
<b>Total other expenditure</b>	<b>1,882</b>	<b>-</b>	<b>-</b>	<b>1,882</b>	<b>1,223</b>	<b>-</b>	<b>-</b>	<b>1,223</b>
<b>TOTAL EXPENDITURE</b>	<b>38,645</b>	<b>1,872</b>	<b>-</b>	<b>40,517</b>	<b>22,444</b>	<b>1,405</b>	<b>-</b>	<b>23,849</b>

## Note 3

## Investment assets

### 3.1 Fixed assets investments

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	17,495	176,296	-	-	-	193,791
Additions to investments during period*	-	-	-	-	-	-
Less disposals at carrying value	- 1,872	-	-	-	-	- 1,872
Less impairments	-	-	-	-	-	-
Add Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	- 13,283	13,283	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	5,818	-	-	-	5,818
Carrying (fair) value at end of year	2,340	195,397	-	-	-	197,737

Note that all items in note 3 are shown at their fair value

## Note 4

## Debts and payables

### 4.1 Analysis of debts

Trade debts

Payables and accrued income

Other debts

	2025 £	2024 £
	-	-
	600	2,8050
	7600	-
<b>Total</b>	<b>8200</b>	<b>2,8050</b>

## Note 5

## Cash at bank and in hand

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

Short term deposits

Cash at bank and in hand

Other

	2025 £	2024 £
	-	-
	-	85,000
	118,879	63,868
	-	-
<b>Total</b>	<b>118,879</b>	<b>148,868</b>

## Nble6

## Credits and debts

### 201 Analysis of credits

Accounts for grants payable

Bank loans and overdrafts

Trade credits

Payments received on account for contracts or performance related grants

Accounts and debited income

Tax and social security

Other credits

	Amounts falling due within one year		Amounts falling due after one year	
	2025 £	2024 £	2025 £	2024 £
Accounts for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade credits	-	-	-	-
Payments received on account for contracts or performance related grants	-	-	-	-
Accounts and debited income	170	120	-	120
Tax and social security	-	-	-	-
Other credits	-	-	-	-
<b>Total</b>	<b>170</b>	<b>120</b>	<b>-</b>	<b>120</b>

## Nble7 Grants funds

7.1 Details of material funds held and movements during the reporting period

\*Key: FE - general endowment funds; EE - expenditure endowment funds; R - restricted income funds, including special trusts of the charity and U - unrestricted funds

Fund names	Type FE, EE R or UR*	Purpose and Restrictions	2025					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Restricted Funds	R	Long Term Capital Growth	198,791	-	1,872	-	5,818	197,737
Unrestricted Funds	U	Fundraising (incl Matched Funds) & Grantmaking	151,553	6,621	38,645	-	-	119,529
<b>Other funds</b>	<b>Na</b>	<b>Na</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>345,344</b>	<b>6,621</b>	<b>40,517</b>	<b>-</b>	<b>5,818</b>	<b>317,200</b>

Fund names	Type FE, EE R or UR*	Purpose and Restrictions	2024					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Restricted Funds	R	Long Term Capital Growth	175,005	-	1,405	-	20,191	198,791
Unrestricted Funds	U	Fundraising (incl Matched Funds) & Grantmaking	146,974	27,023	22,444	-	-	151,553
<b>Other funds</b>	<b>Na</b>	<b>Na</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>321,979</b>	<b>27,023</b>	<b>23,849</b>	<b>-</b>	<b>20,191</b>	<b>345,344</b>

# Independent Examiners Report to the Trustees of The Friends of the Church of St Hubert Idsworth Trust

## Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention

## Basis of Independent Examiners Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 23<sup>rd</sup> April 2025

J Arthur ACCA Chartered Accountant, for and on behalf of Total Bookkeeping Services Address:  
Peregrine House, Ford Lane, Ford, Arundel, West Sussex PO18 0DF

**THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST**

England & Wales - Charity number 1168533

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# Accounts

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# The Friends of the Church of St Hubert Idsworth Trust

## Annual Report & Financial Statement

For the year ending 31 March 2024

Registered Charity Number: 1168533



Principal Address:

Mrs Tracy Eggleston  
67 Castle Road  
Rowlands Castle  
Hampshire  
PO9 6AR

Independent Examiner:

Total Bookkeeping Services  
Peregrine House, Ford Lane  
Ford  
Arundel  
BN18 0DF

This Annual Report and Financial Statement has been prepared in accordance with the current guidance for charity reporting and accounting: the essentials November 2016 updated 14 June 2023, issued by the Charity Commission for England and Wales.

The trustees have elected to produce annual accounts using the accruals method.

## Structure, Governance & Management

The Friends of the Church of Saint Hubert Idsworth Trust also known as 'The Idsworth Church Friends Trust' or 'Friends Trust' is a Charitable Incorporated Organisation (CIO) established 1 August 2016 for charitable purposes only for the public benefit and is constituted as a trust.

Charity Trustees				
Name	Position	At 1 April 2023	Appointed	Resigned
Mr Andrew Callender	Chair/Secretary	✓		✓
Mrs Tracy Eggleston	Treasurer	✓		
Canon Wendy Kennedy	Trustee & PCC Representative		✓	
Mr Andrew Fisk	Trustee	✓		
Mr Simon Hartley	Trustee	✓		
Mrs Ann Hartley	Trustee	✓		
Mr Michael Driver	Trustee	✓		✓
Mrs Dawn Bishop	Trustee	✓		

The Trustees as at the beginning of the year are shown in the third column of the chart above. The number of trustees have reduced by one following the appointment of Canon Wendy Kennedy in October 2023 and the resignations of Mr Andrew Callender and Mr Michael Driver in November 2023. Following the resignation of Mr Andrew Callender as Chair, the trustees have elected to continue to function without a Chair until such time as new trustees are appointed. The trustees are actively seeking new ways of recruiting new trustees into the charity.

The following organisations may appoint a charity trustee, the Parochial Church Council of the Church of Saint Hubert Idsworth appointed Canon Wendy Kennedy to represent them as trustee.

- The Parochial Church Council of the church of Saint Hubert Idsworth
- The Rowlands Castle Association of Rowlands Castle, Hampshire
- The Board of Governors of Winchester College of Winchester, Hampshire

The Trustees adhere to the Charity Governance Code which promotes good governance, enables and supports compliance with relevant legislation and regulation; promotes attitudes and culture where everything works towards fulfilling the Trusts vision. The

Trustees are ever mindful of the issues posed by governance, risk assessment and safeguarding. Such challenges are kept under review.

## Objectives

The objects of the Friends of the Church of St Hubert's Idsworth Trust are:

- For the benefit of the public to help maintain, repair, restore, preserve, improve and enhance the fabric of the church of St Hubert Idsworth, as a place of Christian worship for the local area, and a venue of choice for sacred and secular events for the benefit of the widest possible community.
- To advance education of the public in the heritage of the church and the local area by providing information on its history and architecture.

## Achievements & Performance

A Trustee of the Friends of St Huberts, Mr Simon Hartley, sets out below the achievements of the past year 2023.

- In May 2023 there was a Teas and Refreshments gathering at St Hubert using our newly acquired marquee. The Driftwood Troubadours provided an entertaining support with their music. Ben and Katie of the SDNP gave an excellent talk on the area. All contributions went towards funds for the conservation of St Huberts.
- In July 2023 there was a repeat of the very popular Musical Picnic held in the surrounding fields of St Huberts . We were blessed with perfect weather conditions for the picnic teas in the afternoon and a beautiful sunset evening showing the surrounding hillsides and St Huberts at their best. The group Empty Frets entertained the gathering of over 200 guests from the surrounding area as far as Portsmouth and Petersfield. It was a most enjoyable afternoon and evening and the proceeds of the event totalled circa £2,000 for the benefit of the conservation works of St Huberts.
- In September 2023 there was a return of the 3 day Art Exhibition supported by a marquee facility along the south side of the church. The sale of art work from over 30 artists together with sales from refreshments, donations and a raffle helped raise circa £3,000 towards the conservation of St Huberts. We are also grateful to the support of the Rowlands Castle W.I. who supported us over the weekend.

A big thanks goes to all those who contributed their time in organising and assisting on these events.

The Friends have supported the considerable conservation works on St Huberts organised by the churchwarden responsible for buildings, John Bannell.

- Phase 1A Porch repairs
- Phase 1B Drainage guttering and works to reduce exterior and interior damp conditions of the building.

- The Friends are supporting the cost of these two projects and have donated an initial £25,000 towards these phases and are committed to meeting the match funding requirements as and when grants are approved.
- We are also indebted to our local councillors Mrs Marg Harvey (HCC) and Mr Malcolm Johnson (EHDC) for their continued support.

Our long term investment created by the receipt of funds from The Margaret Lyle Estate has made a substantial recovery since the initial investment in 2021. These assets will continue to be invested for the long-term for the benefit of St Huberts.

There have been significant changes in the group of Trustees during 2023.

- Andrew Callender has stepped down as Chairman ( previously secretary) after many years of strong leadership and commitment to St Huberts cause. He has created a strong team and was the figurehead of the trustees in all events and an excellent communicator to the outside world successfully encouraging their support. He will be missed. We all wish Andrew and Nicola best wishes and a big thank you from all of us.
- Mike Driver also stepped down as trustee and was a great support in all building matters. As an Architect he always gave us sound judgement on difficult building issues and fund applications. His expertise in erecting a sizable marquee will be missed. A big thank you to Mike and Susie for their continued support which is most appreciated.
- A warm welcome to Wendy Kennedy who has joined the Friends as a trustee in 2023. Wendy needs no introduction as a long serving member of the ministry. We welcome her involvement with the Friends, and with the PCC, together we will be able to continue supporting the conservation of St Huberts for the congregation and the wider community.

## Policy on Reserves

The policy on Reserves is unchanged from previous years and is set out below:

The Trust will operate two Reserves:

1. Operating Reserve with the objective to set aside 3 years of expenditure to cover the ongoing costs of the Trust (excluding expenditure for fund raising events) in the event of a significant loss of revenue.
2. Matched Funds Reserve to set aside funds to cover matched funding obligations from existing grants plus such funds as the trustees deem appropriate towards matched funding for future grant applications.

The funds will be commingled with the general cash of the Trust.

Use of the funds will be by application to the Chair and approved by a majority of the Trustees.

This policy will be reviewed at least annually and in accordance with the Trusts governance programme.

The table below provides a summary of reserves as at 31 March 2023

Operating Reserve		Matched Funds Reserve	
Opening Balance:	£3,000	Opening Balance 1 April 23:	£120,000
		Additional Funds	£5,000
Closing Balance:	£3,000	Closing Balance 31 Mar 24:	£125,000

## Investment Policy

This policy sets out the objectives of the investment (long and short term), the trustees approach to risk, liquidity requirements, management and ongoing monitoring and reporting. The investments are managed by a sub-committee of trustees.

## Financial Review

The March 2024 financial statements have been prepared on an accruals basis using the Charities Commission template. The Trust will submit the full accounting template to the Charities commission, with a condensed version shown in this report, omitting those notes in the template that are not relevant to these accounts. The Statement of Financial Activities show that we received more income than paid out in expenses during the year. The principle sources of income are from Events (£14,214) and Donations (£5,277). The main expenditure relates to grant paid to St Hubert's PCC (£12,011). The unrealised loss on our investments decreased by £20,191 to £5,104.

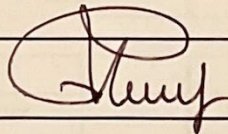
## Statement of Financial Activities

Recommended categories by activity	Restricted income			Endowment	Total funds 2024	Total funds 2023
	Unrestricted funds	funds	funds	funds		
	£	£	£	£	£	£
Incoming resources (Note 1)	F01	F02	F03	F04	F04	F05
<b>Income and endowments from:</b>						
Donations and legacies	7,149	-	-	-	7,149	2,085
Charitable activities	2,000	-	-	-	2,000	1,000
Other trading activities	14,636	-	-	-	14,636	2,828
Investments	3,238	-	-	-	3,238	1,043
Separate material item of income	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<b>27,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,023</b>	<b>6,956</b>
<b>Resources expended (Note 2)</b>						
<b>Expenditure on:</b>						
Raising funds	-	-	-	-	-	-
Charitable activities	21,221	-	-	-	21,221	10,081
Separate material item of expense	-	-	-	-	-	-
Other	1,223	1,405	-	-	2,628	2,530
<b>Total</b>	<b>22,444</b>	<b>1,405</b>	<b>-</b>	<b>-</b>	<b>23,849</b>	<b>12,611</b>
Net income/(expenditure) before investment gains/(losses)	4,579	-	1,405	-	3,174	-
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	4,579	-	1,405	-	3,174	-
Extraordinary items	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	-	20,191	-	-	20,191	-
Other gains/(losses)	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>4,579</b>	<b>18,786</b>	<b>-</b>	<b>-</b>	<b>23,365</b>	<b>-</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	321,979	-	-	-	321,979	337,545
<b>Total funds carried forward</b>	<b>326,558</b>	<b>18,786</b>	<b>-</b>	<b>-</b>	<b>345,344</b>	<b>321,979</b>

Balance sheet

	Unrestricted	Restricted	Endowment	Total 2024	Total 2023
	funds	income funds	funds	£	£
	£	£	£		
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments (Note 3)	-	193,791	-	193,791	175,005
<b>Total fixed assets</b>	-	193,791	-	193,791	175,005
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 4)	2,805	-	-	2,805	1,256
Investments	-	-	-	-	-
Cash at bank and in hand (Note 5)	148,868	-	-	148,868	145,838
<b>Total current assets</b>	151,673	-	-	151,673	147,094
<b>Creditors: amounts falling due within one year</b> (Note 6)	120	-	-	120	120
<b>Net current assets/(liabilities)</b>	151,553	-	-	151,553	146,974
<b>Total assets less current liabilities</b>	151,553	193,791	-	345,344	321,979
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	151,553	193,791	-	345,344	321,979
<b>Funds of the Charity</b>					
Endowment funds (Note 6)	-	-	-	-	-
Restricted income funds (Note 6)	-	193,791	-	193,791	175,005
Unrestricted funds	151,553	-	-	151,553	146,974
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	151,553	193,791	-	345,344	321,979

Signed by two trustees on behalf of all trustees

Signature	Print Name	Date
	W.P. KENNEDY	28/6/24

Note 1

Analysis of income

Analysis	Restricted			Total 2024	Total 2023
	Unrestricted funds	income funds	Endowment funds		
				£	£
Donations and legacies:					
Donations and gifts	276	-	-	276	383
Gift Aid	363	-	-	363	356
Legacies	5,000	-	-	5,000	-
General grants provided by government/other charities	2,000	-	-	2,000	1,000
Membership subscriptions and sponsorships which are in substance donations	1,510	-	-	1,510	1,346
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>9,149</b>	<b>-</b>	<b>-</b>	<b>9,149</b>	<b>3,085</b>
Charitable activities:					
	14,636	-	-	14,636	2,828
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>14,636</b>	<b>-</b>	<b>-</b>	<b>14,636</b>	<b>2,828</b>
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:					
Interest income	3,238	-	-	3,238	1,043
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>3,238</b>	<b>-</b>	<b>-</b>	<b>3,238</b>	<b>1,043</b>
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<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>27,023</b>	<b>-</b>	<b>-</b>	<b>27,023</b>	<b>6,956</b>

Note 2

Analysis of expenditure

Analysis	2024				2023			
	Unrestricted funds	restricted income funds	Endowment funds	Total funds	Unrestricted funds	restricted income funds	Endowment funds	Total funds
	£							
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and	-	-	-	-	-	-	-	-
Staging fundraising events	9,210	-	-	9,210	540	-	-	540
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	1,405	-	1,405	-	1,676	-	1,676
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>9,210</b>	<b>1,405</b>	<b>-</b>	<b>10,615</b>	<b>540</b>	<b>1,676</b>	<b>-</b>	<b>2,216</b>
<b>Expenditure on charitable activities:</b>								
Grant Costs	-	-	-	-	-	-	-	-
Grant Paid	12,011	-	-	12,011	9,541	-	-	9,541
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>12,011</b>	<b>-</b>	<b>-</b>	<b>12,011</b>	<b>9,541</b>	<b>-</b>	<b>-</b>	<b>9,541</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Insurance	222	-	-	222	185	-	-	185
Annual Review Fee	120	-	-	120	120	-	-	120
Software & Website Fees	279	-	-	279	302	-	-	302
Miscellaneous Fees	602	-	-	602	248	-	-	248
<b>Total other expenditure</b>	<b>1,223</b>	<b>-</b>	<b>-</b>	<b>1,223</b>	<b>855</b>	<b>-</b>	<b>-</b>	<b>855</b>
<b>TOTAL EXPENDITURE</b>	<b>22,444</b>	<b>1,405</b>	<b>-</b>	<b>23,849</b>	<b>10,936</b>	<b>1,676</b>	<b>-</b>	<b>12,612</b>

Note 3

Investment assets

3.1 Fixed assets investments

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	10,935	164,070	-	-	-	175,005
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	1,405	-	-	-	1,405
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	7,965	-	7,965	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	20,191	-	-	-	20,191
Carrying (fair) value at end of year	17,495	176,296	-	-	-	193,791

Note that all items in note 3 are shown at their fair value

Note 4

Debtors and prepayments

4.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	2024	2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	2,805.0	1,256.0
Other debtors	-	-
<b>Total</b>	<b>2,805.0</b>	<b>1,256.0</b>

Note 5

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

	2024	2023
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	85,000	100,000
Cash at bank and on hand	63,868	45,838
Other	-	-
<b>Total</b>	<b>148,868</b>	<b>145,838</b>

Note 6

Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024 £	2023 £	2024 £	2023 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	120	120	120	120
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>

Note 7 Charity funds

7.1 Details of material funds held and movements during the reporting period

\* Key: PE - permanent endowment funds; EE - expendable 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	2024					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Restricted Funds	R	Long Term Capital Growth	175,005	-	1,405	-	20,191	193,791
Unrestricted Funds	U	Fund raising (incl Matched Funds) & Grant making	146,974	27,023	22,444	-	-	151,553
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>321,979</b>	<b>27,023</b>	<b>23,849</b>	<b>-</b>	<b>20,191</b>	<b>345,344</b>

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	2023					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Restricted Funds	R	Long Term Capital Growth	186,592	-	1,676	-	9,911	175,005
Unrestricted Funds	U	Fund raising (incl Matched Funds) & Grant making	150,953	6,956	10,935	-	-	146,974
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>337,545</b>	<b>6,956</b>	<b>12,611</b>	<b>-</b>	<b>9,911</b>	<b>321,979</b>

# Independent Examiners Report to the Trustees of The Friends of the Church of St Hubert Idsworth Trust

## Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention

## Basis of Independent Examiners Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *J Arthur*

Dated: 20<sup>th</sup> May 2024

J Arthur ACCA Chartered Accountant, for and on behalf of Total Bookkeeping Services Address:  
Peregrine House, Ford Lane, Ford, Arundel, West Sussex BN18 0DF

**THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST**

England & Wales - Charity number 1168533

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# Accounts

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# The Friends of the Church of St Hubert Idsworth Trust

## Annual Report & Financial Statement

For the year ending 31 March 2023

Registered Charity Number: 1168533



Principal Address:

Mr Andrew Callender  
16 Redhill Road  
Rowlands Castle  
Hampshire  
PO9 6AW

Independent Examiner:

Total Bookkeeping Services  
Peregrine House, Ford Lane  
Ford  
Arundel  
BN18 0DF

This Annual Report and Financial Statement has been prepared in accordance with the current guidance for charity reporting and accounting: the essentials March 2016 updated 14 July 2021, issued by the Charity Commission for England and Wales. The trustees have elected to produce annual accounts using the accruals method.

## Structure, Governance & Management

The Friends of the Church of Saint Hubert Idsworth Trust also known as 'The Idsworth Church Friends Trust' or 'Friends Trust' is a Charitable Incorporated Organisation (CIO) established 1 August 2016 for charitable purposes only for the public benefit and is constituted as a trust.

Charity Trustees				
Name	Position	At 1 April 2022	Appointed	Resigned
Mr Andrew Callender	Chair/Secretary	✓		
Mrs Tracy Eggleston	Treasurer	✓		
Mrs Elizabeth Uren	Grants Secretary	✓		✓
Mr Andrew Fisk	Trustee	✓		
Mr Simon Hartley	Trustee	✓		
Mrs Ann Hartley	Trustee	✓		
Mr Michael Driver	Trustee	✓		
Mrs Dawn Bishop	Trustee	✓		

The Trustees as at the beginning of the year are shown in the third column of the chart above. The number of trustees have reduced by one following the resignation of Liz Uren 5 January 2023. There were no appointments during the year.

The following organisations may appoint a charity trustee, these rights were not exercised in the financial year:

- The Parochial Church Council of the church of Saint Hubert Idsworth
- The Rowlands Castle Association of Rowlands Castle, Hampshire
- The Board of Governors of Winchester College of Winchester, Hampshire

The Trustees adhere to the Charity Governance Code which promotes good governance, enables and supports compliance with relevant legislation and regulation; promotes attitudes and culture where everything works towards fulfilling the Trusts vision. The Trustees are ever mindful of the issues posed by governance, risk assessment and safeguarding. Such challenges are kept under review.

## Objectives

The objects of the Friends of the Church of St Hubert's Idsworth Trust are:

- For the benefit of the public to help maintain, repair, restore, preserve, improve and enhance the fabric of the church of St Hubert Idsworth, as a place of Christian worship for the local area, and a venue of choice for sacred and secular events for the benefit of the widest possible community.
- To advance education of the public in the heritage of the church and the local area by providing information on its history and architecture.

## Achievements & Performance

The chair of the Friends of the Church of St Hubert Idsworth Trust "Friends Trust" Mr Andrew Callender sets out below the achievements of the past year.

- *Teas and Refreshments Afternoon* . There was plenty to see and enjoy at the Friends' Teas and Refreshments Afternoon held at the church on Saturday 21 May. On this occasion, we were joined by The Driftwood Troubadours in the person of Gordon Charlesworth and David Mitchell, whilst in the church, John Butt organised a wide range of music making. This included a number of pieces played by Deb Henning-Vears on the recently refurbished 1913 organ.  
Tim Norris of the Hampshire Swift Society was in attendance and gave his audience a fascinating talk on the population of swifts which visit the Idsworth valley each summer. The whole event was very well supported and altogether £500 was raised.
- The other major 'event' of last year was the *Musical Picnic* held on 23 July. Once again, the weather was kind and all went ahead according to plan. Katie and her Crooked Swing Band made a welcome return visit to St Hubert's and entertained a large and supportive audience of some 240 friends and families who brought picnics which they set up in the field adjacent to the south side of the church. It was a wonderful occasion and the proceeds from the event totalled some £1600.
- Sadly, the *Dark Skies Event* in February this year had to be cancelled: the river Lavant was in flood and there was no possible way to transport heavy telescopes up the hill to the church. A good deal of preparation and planning had been done with the Hampshire Astronomical Group and it is hoped to re-schedule this event in due course.
- *The Margaret Lyle Legacy*: Many of you will know that the Friends Trust was in receipt of a substantial legacy from the late Maggie Lyle in 2021. The monies within the 'Discretionary Gift' have continued to be invested to gain some interest and will be used as 'matched funding' in future grant applications. The balance of the legacy has been invested for the

longer term; the financial markets have not been kind to us over the last twelve months and the Trust has had to grasp an even greater understanding of patient investment for the long term.

- In April of 2022, the Quinquennial report on the state of St Hubert's church building was received from the Goddard Partnership. A number of meetings have taken place between the Friends Trust and the PCC over the past year. A four-phase plan of building repairs and conservation has now been drawn up by John Bannell, the PCC's Buildings Officer, with Simon Goddard, surveyor, of the Goddard Partnership. As many of you will be aware, the PCC applied for a Faculty for Phase 1 of the project in January. We hope that this project will be underway during the course of 2023 and include work on the rainwater goods, guttering, drainage etc in order to make the building watertight. In addition, considerable focus will be given to the structure of the porch and entrance to the church. The Trust will be giving financial support for this work. In addition, I am very grateful to the Rowlands Castle Association for their grant of £1,000 towards the porch project (paid directly to the PCC) and also to Cllr. Malcolm Johnson for his grant of £1,000 from EHDC.

## Policy on Reserves

The policy on Reserves is unchanged from previous years and is set out below:

The Trust will operate two Reserves:

1. Operating Reserve with the objective to set aside 3 years of expenditure to cover the ongoing costs of the Trust (excluding expenditure for fund raising events) in the event of a significant loss of revenue.
2. Matched Funds Reserve to set aside funds to cover matched funding obligations from existing grants plus such funds as the trustees deem appropriate towards matched funding for future grant applications.

The funds will be commingled with the general cash of the Trust.

Use of the funds will be by application to the Chair and approved by a majority of the Trustees.

This policy will be reviewed at least annually and in accordance with the Trusts governance programme.

The table below provides a summary of reserves as at 31 March 2023

Operating Reserve		Matched Funds Reserve	
Opening Balance:	£3,000	Opening Balance 1 April 22:	£115,000
		Additional Funds	£5,000
Closing Balance:	£3,000	Closing Balance 31 Mar 23:	£120,000

## Investment Policy

This policy sets out the objectives of the investment (long and short term), the trustees approach to risk, liquidity requirements, management and ongoing monitoring and reporting. The investments are managed by a sub-committee of trustees.

## Financial Review

The March 2023 financial statements have been prepared on an accruals basis using the Charities Commission template. The Trust will submit the full accounting template to the Charities commission, with a condensed version shown in this report, omitting those notes in the template that are not relevant to these accounts. The Statement of Financial Activities show that we paid out more expenses than we received in income during the year. The majority of this spend relates to grants (£9,541) paid to St Hubert's PCC. The unrealised loss on our investments increased by £9,911 to £25,648. The principal income received was from funding raising events for £2,828.

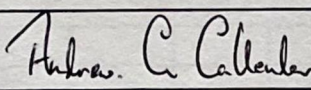
## Statement of Financial Activities

Recommended categories by activity	Restricted income			Endowment	Total funds 2023	Total funds 2022
	Unrestricted funds	funds	funds	funds	£	£
	£	£	£	£	£	£
	F01	F02	F03	F04	F04	F05
<b>Incoming resources (Note 1)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	2,085	-	-	-	2,085	210,721
Charitable activities	1,000	-	-	-	1,000	1,500
Other trading activities	2,828	-	-	-	2,828	790
Investments	1,043	-	-	-	1,043	625
Separate material item of income	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<b>6,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,956</b>	<b>213,636</b>
<b>Resources expended (Note 2)</b>						
<b>Expenditure on:</b>						
Raising funds	-	-	-	-	-	-
Charitable activities	10,081	-	-	-	10,081	3,402
Separate material item of expense	-	-	-	-	-	-
Other	854	1,676	-	-	2,530	1,733
<b>Total</b>	<b>10,935</b>	<b>1,676</b>	<b>-</b>	<b>-</b>	<b>12,611</b>	<b>5,135</b>
Net income/(expenditure) before investment gains/(losses)	-	3,979	-	1,676	-	5,655
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	-	3,979	-	1,676	-	5,655
Extraordinary items	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	9,911	-	-	9,911
Other gains/(losses)	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>-</b>	<b>3,979</b>	<b>-</b>	<b>11,587</b>	<b>-</b>	<b>15,566</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	337,545	-	-	-	337,545	144,428
<b>Total funds carried forward</b>	<b>333,566</b>	<b>-</b>	<b>11,587</b>	<b>-</b>	<b>321,979</b>	<b>337,545</b>

Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments (Note 3)	-	175,005	-	175,005	186,592
<b>Total fixed assets</b>	-	175,005	-	175,005	186,592
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 4)	1,256	-	-	1,256	714
Investments	-	-	-	-	-
Cash at bank and in hand (Note 5)	145,838	-	-	145,838	150,359
<b>Total current assets</b>	147,094	-	-	147,094	151,073
Creditors: amounts falling due within one year (Note 6)	120	-	-	120	120
<b>Net current assets/(liabilities)</b>	146,974	-	-	146,974	150,953
<b>Total assets less current liabilities</b>	146,974	175,005	-	321,979	337,545
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	146,974	175,005	-	321,979	337,545
<b>Funds of the Charity</b>					
Endowment funds (Note 6)	-	-	-	-	-
Restricted income funds (Note 6)	-	175,005	-	175,005	186,592
Unrestricted funds	146,974	-	-	146,974	150,953
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	146,974	175,005	-	321,979	337,545

Signed by two trustees on behalf of all trustees

Signature	Print Name	Date
	ANDREW C CALDER	28/4/23

Note 1

Analysis of income

Analysis	Restricted			Total 2023	Total 2022
	Unrestricted funds	income funds	Endowment funds		
				£	£
<b>Donations and legacies:</b>					
Donations and gifts	383	-	-	383	818
Gift Aid	356	-	-	356	372
Legacies	-	-	-	-	208,117
General grants provided by government/other charities	1,000	-	-	1,000	1,500
Membership subscriptions and sponsorships which are in substance donations	1,346	-	-	1,346	1,414
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>3,085</b>	<b>-</b>	<b>-</b>	<b>3,085</b>	<b>212,221</b>
<b>Charitable activities:</b>					
	2,828	-	-	2,828	790
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>2,828</b>	<b>-</b>	<b>-</b>	<b>2,828</b>	<b>790</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	1,043	-	-	1,043	625
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,043</b>	<b>-</b>	<b>-</b>	<b>1,043</b>	<b>625</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
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>6,956</b>	<b>-</b>	<b>-</b>	<b>6,956</b>	<b>213,636</b>

Note 2

Analysis of expenditure

Analysis	2023				2022			
	Unrestricted funds	Investment income funds	Endowment funds	Total funds £	Unrestricted funds	Investment income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and	-	-	-	-	-	-	-	-
Staging fundraising events	540	-	-	540	406	-	-	406
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	1,676	-	1,676	-	1,141	-	1,141
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>540</b>	<b>1,676</b>	<b>-</b>	<b>2,216</b>	<b>406</b>	<b>1,141</b>	<b>-</b>	<b>1,547</b>
<b>Expenditure on charitable activities:</b>								
Grant Costs	-	-	-	-	448	-	-	448
Grant Paid	9,541	-	-	9,541	2,548	-	-	2,548
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>9,541</b>	<b>-</b>	<b>-</b>	<b>9,541</b>	<b>2,996</b>	<b>-</b>	<b>-</b>	<b>2,996</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Insurance	185	-	-	185	176	-	-	176
Annual Review Fee	120	-	-	120	120	-	-	120
Software & Website Fees	302	-	-	302	275	-	-	275
Miscellaneous Fees	248	-	-	248	20	-	-	20
<b>Total other expenditure</b>	<b>855</b>	<b>-</b>	<b>-</b>	<b>855</b>	<b>591</b>	<b>-</b>	<b>-</b>	<b>591</b>
<b>TOTAL EXPENDITURE</b>	<b>10,936</b>	<b>1,676</b>	<b>-</b>	<b>12,612</b>	<b>3,993</b>	<b>1,141</b>	<b>-</b>	<b>5,134</b>

Note 3

Investment assets

3.1 Fixed assets investments

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	4,404	182,188	-	-	-	186,592
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	1,676	-	-	-	-	1,676
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	8,207	8,207	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	9,911	-	-	-	9,911
Carrying (fair) value at end of year	10,935	164,070	-	-	-	175,005

Note that all items in note 3 are shown at their fair value

Note 4

Debtors and prepayments

4.1 Analysis of debtors

Trade debtors  
Prepayments and accrued income  
Other debtors

	2023	2022
	£	£
	-	-
	1,256.0	-
	-	714.4
<b>Total</b>	<b>1,256.0</b>	<b>714.4</b>

Note 5

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

	2023	2022
	£	£
	-	-
	100,000	100,000
	45,838	50,359
	-	-
<b>Total</b>	<b>145,838</b>	<b>150,359</b>

Note 6

Creditors and accruals

20.1 Analysis of creditors

Accruals for grants payable  
 Bank loans and overdrafts  
 Trade creditors  
 Payments received on account for contracts or performance-related grants  
 Accruals and deferred income  
 Taxation and social security  
 Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
2023	2022	2023	2022
£	£	£	£
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
120	120	-	-
-	-	-	-
-	-	-	-
<b>Total</b>	<b>120</b>	<b>-</b>	<b>-</b>

Note 7 Charity funds

7.1 Details of material funds held and movements during the reporting period

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

		2023						
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 £
Restricted Funds	R	Long Term Capital Growth	186,592	-	1,676	-	9,911	175,005
Unrestricted Funds	U	Fund raising (incl Matched Funds) & Grant making	150,953	6,956	10,935	-	-	146,974
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>337,545</b>	<b>6,956</b>	<b>12,611</b>	<b>-</b>	<b>9,911</b>	<b>321,979</b>

		2022						
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 £
Restricted Funds	R	Long Term Capital Growth	-	203,117	1,141	-	15,384	186,592
Unrestricted Funds	U	Fund raising (incl Matched Funds) & Grant making	144,428	10,519	3,993	-	-	150,954
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>144,428</b>	<b>213,636</b>	<b>5,134</b>	<b>-</b>	<b>15,384</b>	<b>337,546</b>

# Independent Examiners Report to the Trustees of The Friends of the Church of St Hubert Idsworth Trust

## Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention

## Basis of Independent Examiners Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

*P Bramley*

Dated: 17th April 2023

P Bramley MAAT AATQB Registered Bookkeeper, for and on behalf of Total Bookkeeping Services  
Address: Peregrine House, Ford Lane, Ford, Arundel, West Sussex PO18 0DF

**THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST**

England & Wales - Charity number 1168533

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# Accounts

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# The Friends of the Church of St Hubert Idsworth Trust

## Annual Report & Financial Statement

For the year ending 31 March 2022

Registered Charity Number: 1168533



Principal Address:

Mr Andrew Callender  
16 Redhill Road  
Rowlands Castle  
Hampshire  
PO9 6AW

Independent Examiner:

Total Bookkeeping Services  
Peregrine House, Ford Lane  
Ford  
Arundel  
BN18 0DF

This Annual Report and Financial Statement has been prepared in accordance with the current guidance for charity reporting and accounting: the essentials March 2016 updated 14 July 2021, issued by the Charity Commission for England and Wales. The trustees have elected to produce annual accounts using the accruals method.

## Structure, Governance & Management

The Friends of the Church of Saint Hubert Idsworth Trust also known as 'The Idsworth Church Friends Trust' or 'Friends Trust' is a Charitable Incorporated Organisation (CIO) established 1 August 2016 for charitable purposes only for the public benefit and is constituted as a trust.

Charity Trustees				
Name	Position	At 1 April 2021	Appointed	Resigned
Mr Andrew Callender	Chair/Secretary	✓		
Mrs Tracy Eggleston	Treasurer	✓		
Mrs Elizabeth Uren	Grants Secretary	✓		
Mr Andrew Fisk	Trustee	✓		
Mr Simon Hartley	Trustee	✓		
Mrs Ann Hartley	Trustee	✓		
Mr Michael Driver	Trustee	✓		
Mrs Dawn Bishop	Trustee	✓		

The Trustees as at the beginning of the year are shown in the third column of the chart above. There have been no appointments or resignations during the year.

The following organisations may appoint a charity trustee, these rights were not exercised in the financial year:

- The Parochial Church Council of the church of Saint Hubert Idsworth
- The Rowlands Castle Association of Rowlands Castle, Hampshire
- The Board of Governors of Winchester College of Winchester, Hampshire

The Trustees adhere to the Charity Governance Code which promotes good governance, enables and supports compliance with relevant legislation and regulation; promotes attitudes and culture where everything works towards fulfilling the Trusts vision. The Trustees are ever mindful of the issues posed by governance, risk assessment and safeguarding. Such challenges are kept under review.

## Objectives

The objects of the Friends of the Church of St Hubert's Idsworth Trust are:

- For the benefit of the public to help maintain, repair, restore, preserve, improve and enhance the fabric of the church of St Hubert Idsworth, as a place of Christian worship for the local area, and a venue of choice for sacred and secular events for the benefit of the widest possible community.
- To advance education of the public in the heritage of the church and the local area by providing information on its history and architecture.

## Achievements & Performance

The chair of the Friends of the Church of St Hubert Idsworth Trust "Friends Trust" Mr Andrew Callender sets out below the achievements of the past year.

- *'Touching Out' of the East Window reveals:* The Diocesan Advisory Committee "DAC" granted a faculty for the work in the spring of 2021 so that this project could be carried out by Peter Martindale, Wall paintings Conservator, over 5 days at the end of June. The project was commissioned by the Friends Trust with a supporting grant Hampshire County Council via Cllr Marge Harvey. I am grateful to Mike Driver who designed and constructed the access platform to the East Window. For those of us who were able to watch the work progress over those five days, it was marvellous to see the increased clarity of the wall paintings being revealed. I am very grateful to Peter Martindale for the expertise and dedication he gave to the project.
- *A gathering to celebrate the conclusion to the Shared Identity Project with the South Downs National Park Authority* was held in July. Rev Vickie Morgan, John Bannell, PCC Buildings Officer, Cllr Malcolm Johnson and Friends trustees were also in attendance. The event gave us the opportunity to recognise the work done over the past three years which included the creation and installation of the Interpretation Panel; the adult tour guide of the church, children's adventure trail and walks leaflet; the clearance of the roadside frontage, erection of the fencing and field gates; the re-surfacing of the roadside lay-by; and the installation of the new pedestrian access gate adjacent to the kissing gate entrance at the top of the hill.
- *The Margaret Lyle Legacy:* At the AGM last year, I was able to report that The Friends Trust was most grateful to be receiving a substantial legacy from the estate of Margaret Lyle, all of which is now in place. The Trust wishes to place on record its thanks to Commander Roger Walker, Executor of the Margaret Lyle Estate, together with the Mr John Bannell and the PCC who facilitated the transfer of this legacy to the Friends Trust. The monies within the 'Discretionary Gift' were invested initially to gain some interest and will be used as 'matched funding' in future grant applications. The balance of the legacy has been invested for the longer term.

- Our major 'event' of the year was the *Musical Picnic*. Originally to be held in July, this was postponed until August but we picked arguably the best summer's evening of the year. 175 people brought their picnics which they set up in the field adjacent to the south side of the church, and listened to folk music from the Driftwood Troubadours and some jazz from Colin Berry. It was a wonderful occasion and the audience was appreciative of the opportunity to be entertained once again, whilst safely socially distanced. Circa £500 was raised for the Trust.
- *Appointment of Project Architect*: Chaired by Mr John Bannell, PCC Buildings Officer, and attended by Rev Vickie Morgan, Mr John Bates and Andrew Callender, the interview was held in August for the appointment of a Project Architect in order to conduct an 'Enhanced Quinquennial Report' on the church building. Mr Simon Goddard of the Goddard Partnership was appointed to carry out the work which is being commissioned by the Friends Trust. The findings from this report will inform the Trust regarding the range and scope of the repair work required to be undertaken, together with the necessary grant applications.

## Policy on Reserves

The policy on Reserves is unchanged from previous years and is set out below:

The Trust will operate two Reserves:

1. Operating Reserve with the objective to set aside 3 years of expenditure to cover the ongoing costs of the Trust (excluding expenditure for fund raising events) in the event of a significant loss of revenue.
2. Matched Funds Reserve to set aside funds to cover matched funding obligations from existing grants plus such funds as the trustees deem appropriate towards matched funding for future grant applications.

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Use of the funds will be by application to the Chair and approved by a majority of the Trustees.

This policy will be reviewed at least annually and in accordance with the Trusts governance programme.

The table below provides a summary of reserves as at 31 March 2022

Operating Reserve		Matched Funds Reserve	
Opening Balance:	£3,000	Opening Balance 1 April 21:	£110,000
		Additional Funds	£5,000
Closing Balance:	<b>£3,000</b>	Closing Balance 31 Mar 22:	<b>£115,000</b>

## Investment Policy

During the year an investment policy was implemented to govern the management of the long term investment following receipt of a legacy from the late Margret Lyle. The policy sets out the objectives of the investment (long and short term), the trustees approach to risk, liquidity requirements, management and ongoing monitoring and reporting. The investments are managed by a sub-committee of trustees.

## Financial Review

During the year the preparation of the accounts changed from the Receipts & Payments method to the Accruals method of accounting and are prepared under the Charities (Accounts and Reports) Regulations 2008. With gross income between £25,000 and £250,000 the accounts are required to be independently reviewed but do not require a full audit. The reason behind the change to accruals accounting is to accurately report the long-term investment fund and short-term deposits which was not possible using the Receipts and Payment method of accounting. The Trust will submit the full accounting template to the Charities commission, with a condensed version shown in this report, omitting those notes in the template that are not relevant to these accounts.

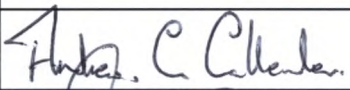
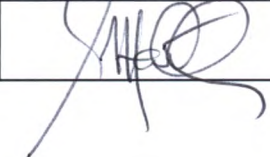
## Statement of Financial Activities

Recommended categories by activity	Unrestricted	Restricted	Endowment	Total funds	Total funds
	funds	income funds	funds	2022	2021
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 1)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	7,604	203,117	-	210,721	97,102
Charitable activities	1,500	-	-	1,500	1,000
Other trading activities	790	-	-	790	-
Investments	625	-	-	625	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>10,519</b>	<b>203,117</b>	<b>-</b>	<b>213,636</b>	<b>98,102</b>
<b>Resources expended (Note 2)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	3,402	-	-	3,402	3,120
Separate material item of expense	-	-	-	-	-
Other	592	1,141	-	1,733	240
<b>Total</b>	<b>3,994</b>	<b>1,141</b>	<b>-</b>	<b>5,135</b>	<b>3,360</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>6,525</b>	<b>201,976</b>	<b>-</b>	<b>208,501</b>	<b>94,742</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>6,525</b>	<b>201,976</b>	<b>-</b>	<b>208,501</b>	<b>94,742</b>
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	15,384	-	15,384	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>6,525</b>	<b>186,592</b>	<b>-</b>	<b>193,117</b>	<b>94,742</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	144,428	-	-	144,428	49,686
<b>Total funds carried forward</b>	<b>150,953</b>	<b>186,592</b>	<b>-</b>	<b>337,545</b>	<b>144,428</b>

# Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2022 £	Total 2021 £
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments (Note 3)	-	186,592	-	186,592	-
<b>Total fixed assets</b>	-	186,592	-	186,592	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 4)	714	-	-	714	64
Investments	-	-	-	-	-
Cash at bank and in hand (Note 5)	150,359	-	-	150,359	144,464
<b>Total current assets</b>	151,073	-	-	151,073	144,528
<b>Creditors: amounts falling due within one year</b>	120	-	-	120	100
<b>Net current assets/(liabilities)</b>	150,953	-	-	150,953	144,428
<b>Total assets less current liabilities</b>	150,953	186,592	-	337,545	144,428
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	150,953	186,592	-	337,545	144,428
<b>Funds of the Charity</b>					
Endowment funds (Note 6)	-	-	-	-	-
Restricted income funds (Note 6)	-	186,592	-	186,592	-
Unrestricted funds	150,953	-	-	150,953	144,428
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	150,953	186,592	-	337,545	144,428

Signed by two trustees on behalf of all trustees

Signature	Print Name	Date
	A. C. CALLENDER	21/4/22
	S. A. HARLEY	21/4/22

Note 1

Analysis of income

Analysis	Restricted			Total 2022	Total 2021	
	Unrestricted funds	income funds	Endowment funds			
				£	£	
Donations and legacies:	Donations and gifts	818	-	-	818	170
	Gift Aid	372	-	-	372	399
	Legacies	5,000	203,117	-	208,117	95,000
	General grants provided by government/other charities	1,500	-	-	1,500	1,000
	Membership subscriptions and sponsorships which are in substance donations	1,414	-	-	1,414	1,534
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>9,104</b>	<b>203,117</b>	<b>-</b>	<b>212,221</b>	<b>98,103</b>
Charitable activities:		790	-	-	790	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>790</b>	<b>-</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	625	-	-	625	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>625</b>	<b>-</b>	<b>-</b>	<b>625</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>10,519</b>	<b>203,117</b>	<b>-</b>	<b>213,636</b>	<b>98,103</b>	

Note 2

Analysis of expenditure

Analysis	2022				2021			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£							
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and	-	-	-	-	-	-	-	-
Staging fundraising events	406	-	-	406	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	1,141	-	1,141	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>406</b>	<b>1,141</b>	<b>-</b>	<b>1,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities:</b>								
Grant Costs	448	-	-	448	-	-	-	-
Grant Paid	2,548	-	-	2,548	3,120	-	-	3,120
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>2,996</b>	<b>-</b>	<b>-</b>	<b>2,996</b>	<b>3,120</b>	<b>-</b>	<b>-</b>	<b>3,120</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Insurance	176	-	-	176	-	-	-	-
Annual Review Fee	120	-	-	120	-	-	-	-
Software & Website Fees	275	-	-	275	140	-	-	140
Miscellaneous Fees	20	-	-	20	100	-	-	100
<b>Total other expenditure</b>	<b>591</b>	<b>-</b>	<b>-</b>	<b>591</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>TOTAL EXPENDITURE</b>	<b>3,993</b>	<b>1,141</b>	<b>-</b>	<b>5,134</b>	<b>3,360</b>	<b>-</b>	<b>-</b>	<b>3,360</b>

Note 3

Investment assets

3.1 Fixed assets investments

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	203,117	-	-	-	-	203,117
Less: disposals at carrying value	- 1,141	-	-	-	-	- 1,141
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	- 195,603	195,603	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	- 1,969	- 13,415	-	-	-	- 15,384
Carrying (fair) value at end of year	4,404	182,188	-	-	-	186,592

Note that all items in note 3 are shown at their fair value

Note 4

Debtors and prepayments

4.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	2022	2021
	£	£
	-	-
	-	-
	714.4	64.0
Total	714.4	64.0

Note 5

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

	2022	2021
	£	£
	-	-
	100,000	-
	50,359	144,464
	-	-
Total	150,359	144,464

Note 6

Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2022	2021
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	120	100	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>120</b>	<b>100</b>	<b>-</b>	<b>-</b>

Note 7 Charity funds

7.1 Details of material funds held and movements during the reporting period

\* 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	2022					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Restricted Funds	R	Long Term Capital Growth	-	203,117	1,141	-	15,384	186,592
Unrestricted Funds	UR	Fund raising (incl Matched Funds) & Grant making	144,428	10,519	3,994	-	-	150,953
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>144,428</b>	<b>213,636</b>	<b>5,135</b>	<b>-</b>	<b>15,384</b>	<b>337,545</b>

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	2021					Fund balances carried forward £
			Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	
Unrestricted Funds	UR	Fund raising (incl Matched Funds) & Grant making	49,686	98,102	3,360	-	-	144,428
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>49,686</b>	<b>98,102</b>	<b>3,360</b>	<b>-</b>	<b>-</b>	<b>144,428</b>

**Independent Examiners Report to the Trustees of  
The Friends of the Church of St Hubert Idsworth Trust**

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to my attention

**Basis of Independent Examiners Statement**

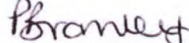
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 20<sup>th</sup> April 2022

Name: Paula Bramley for and on behalf of Total Bookkeeping Services

Qualification: Registered Bookkeeper MAAT AATQB

Address: Peregrine House, Ford Lane, Ford, Arundel, West Sussex BN18 0DF

The Friends of the Church of St Hubert Idsworth Trust		1168533		
<b>Annual accounts for the period</b>				
Apr 1, 21		<b>To</b>	Mar 31, 22	

## Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	7,604	203,117	-	210,721	97,102
Charitable activities	S02	1,500	-	-	1,500	1,000
Other trading activities	S03	790	-	-	790	-
Investments	S04	625	-	-	625	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>10,519</b>	<b>203,117</b>	<b>-</b>	<b>213,636</b>	<b>98,102</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	3,402	-	-	3,402	3,120
Separate material item of expense	S10	-	-	-	-	-
Other	S11	592	1,141	-	1,733	240
<b>Total</b>	S12	<b>3,994</b>	<b>1,141</b>	<b>-</b>	<b>5,135</b>	<b>3,360</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>6,525</b>	<b>201,976</b>	<b>-</b>	<b>208,501</b>	<b>94,742</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>6,525</b>	<b>201,976</b>	<b>-</b>	<b>208,501</b>	<b>94,742</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	15,384	-	15,384	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>6,525</b>	<b>186,592</b>	<b>-</b>	<b>193,117</b>	<b>94,742</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	144,428	-	-	144,428	49,686
<b>Total funds carried forward</b>	S22	<b>150,953</b>	<b>186,592</b>	<b>-</b>	<b>337,545</b>	<b>144,428</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
<b>Fixed assets</b>					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	-	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	186,592	-
	<b>Total fixed assets</b>	B05	-	186,592	-
<b>Current assets</b>					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	714	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	150,359	-	-
	<b>Total current assets</b>	B10	151,073	-	-
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	120	-	-
	<b>Net current assets/(liabilities)</b>	B12	150,953	-	-
	<b>Total assets less current liabilities</b>	B13	150,953	186,592	-
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
	<b>Total net assets or liabilities</b>	B16	150,953	186,592	-
<b>Funds of the Charity</b>					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		186,592	
Unrestricted funds		B19	150,953		-
Revaluation reserve		B20	-	-	
	<b>Total funds</b>	B21	150,953	186,592	-

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

Signature	Print I



<b>Total this year £ F04</b>	<b>Total last year £ F05</b>
-	-
-	-
-	-
186,592	-
186,592	-

-	-
714	64
-	-
150,359	144,464
151,073	144,528

120	100
-----	-----

150,953	144,428
---------	---------

337,545	144,428
---------	---------

-	-
-	-

337,545	144,428
---------	---------

-	-
186,592	-
150,953	144,428
-	-
337,545	144,428

Name	Date of approval dd/mm/yyyy

## 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\*  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\*  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.\*

\* -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;

*Not Applicable*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not Applicable*

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.

*Not Applicable*

**1.3 Change of accounting policy**

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

Yes\*

\* -Tick as appropriate

No\*

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	<i>Change from Receipts &amp; Payment to Accruals method</i>
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	<i>Change from Receipts &amp; Payment accounting to Accruals to reflect long term investments and 1 year deposits</i>
<b>(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.</b>	<i>Not Applicable</i>

**1.4 Changes to accounting estimates**

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

Yes\*

\* -Tick as appropriate

No\*

**Please disclose:**

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

**1.5 Material prior year errors**

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

Yes\*

\* -Tick as appropriate

No\*

**Please disclose:**

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

**Section C**

**Note 2**

**Accounting policies**

*Please complete this note when first reporting under FRS2102. presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GAAP PRACTICE**

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

The charity has not presented the accounts for the period ended 31/12/2021. The charity has not presented the accounts for the period ended 31/12/2021.

**Reconciliation of funds per previous GAAP to funds determined**

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

**Fund balance as restated** \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous period**

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

**Previous period net income/(expenditure) as restated** \_\_\_\_\_

## Notes to the accounts

*Section 35 of FRS102, requires 3 reconciliations to be*

### **GENERALLY ACCEPTED ACCOUNTING**

**ited financial statements in previous periods but  
Receipts & Payments method.**

*rmind under FRS 102*

*ous GAAP to net income/(net expenditure) under FRS*

## Note 2

## Accounting policies

**2.2 INCOME**

*This standard list of accounting policies has been applied but if a different or additional policy has been adopted then this is*

<b>Recognition of income</b>	<p>These are included in the Stat</p> <ul style="list-style-type: none"> <li>• the charity becomes ent</li> <li>· it is more likely than not</li> <li>• the monetary value can</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting ( permitted by the FRS 102 SOI</p>
<b>Grants and donations</b>	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
<b>Legacies</b>	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att: charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received gove</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included Any Gift Aid amount recovere treated as an addition to the s terms of the appeal have spe</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the So services or met the performar</p>
<b>Donated goods</b>	<p>Donated goods are measured exchanged) unless impractica</p> <p>The cost of any stock of good: the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying</p> <p>Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'.</p> <p>Goods donated for on-going u and included in the SoFA as in</p>

	Gifts in kind for use by the charity when receivable.
<b>Donated services and facilities</b>	Donated services and facilities gift to the charity provided the charity has received the SOFA.  Donated services and facilities with an equivalent amount received from the SOFA.
<b>Support costs</b>	The charity has incurred expenditure.
<b>Volunteer help</b>	The value of any voluntary help in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts if it can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received.  Legacies.  Membership subscriptions where benefits are recognised as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included if the criteria are met (5.10 to 5.12 in the SoFA).
<b>Investment gains and losses</b>	This includes any realised or unrealised gain or loss resulting from the year.
<b>2.3 EXPENDITURE AND LIABILITIES</b>	
<b>Liability recognition</b>	Liabilities are recognised where there is a constructive obligation commensurate with the obligation can be measured reliably.
<b>Governance and support costs</b>	Support costs have been allocated to the charity. Governance costs comprise a proportion of the total costs of compliance with regulation and other costs.  Support costs include central services, support categories on a basis consistent with the SOFA, floor areas, or per capita, staff costs.
<b>Grants with performance conditions</b>	Where the charity gives a grant on the basis of a service or output to be provided by the recipient of the grant has provided the service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attached to the grant realistically avoid the commitment to the grant is recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments.

<b>Deferred income</b>	No material item of deferred i
<b>Creditors</b>	The charity has creditors whic discounts
<b>Provisions for liabilities</b>	A liability is measured on recc measured at the best estimat reporting date
<b>Basic financial instruments</b>	The charity accounts for basic paragraph 11.7 FRS102 SORP 11.19, FRS102 SORP.

## 2.4 ASSETS

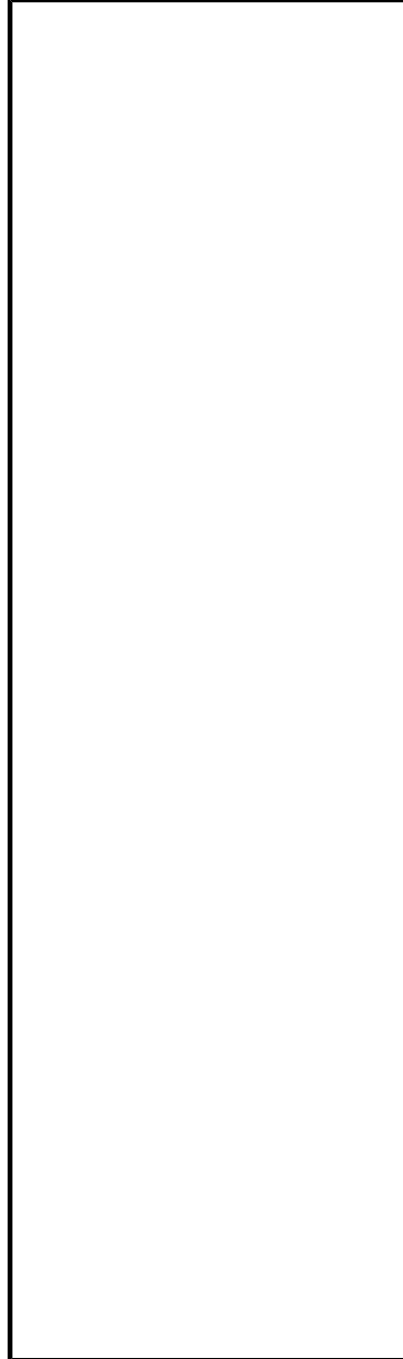
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they c  They are valued at cost.  The depreciation rates and m
<b>Intangible fixed assets</b>	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat  They are valued at cost.
<b>Heritage assets</b>	The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di  They are valued at cost.
<b>Investments</b>	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca  Investments held for resale or maturity date of less than 1 y
<b>Stocks and work in progress</b>	Stocks held for sale as part of realisable value.  Goods or services provided as based on the service potentia  Work in progress is valued at
<b>Debtors</b>	Debtors (including trade debt settlement amount after any i they are measured at the casl
<b>Current asset</b>	The charity has has investmei equivalents with a maturity d

**Current asset  
investments**

equivalents with a maturity of  
equivalents with a maturity di  
to meet short term cash comr

They are valued at fair value o

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



by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:  
 entitled to the resources;

that the trustees will receive the resources; and  
 be measured with sufficient reliability.

Yes	No	N/a
✓	✓	✓

of assets and liabilities, or income and expenses, unless required or  
 FRP or FRS 102.

Yes	No	N/a
✓	✓	✓

included in the SoFA when the general income recognition  
 FRS102 SORP).

Yes	No	N/a
✓	✓	✓

related grants, income must only be recognised to the extent  
 the specified goods or services as entitlement to the grant  
 and related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓	✓	✓

SoFA when receipt is probable, that is, when there has been  
 trustees have established that there are sufficient assets in the  
 related to the legacy are either within the control of the

Yes	No	N/a
✓	✓	✓

Government grants in the reporting period

Yes	No	N/a
✓	✓	✓

income when there is a valid declaration from the donor.  
 made on a donation is considered to be part of that gift and is  
 the same fund as the initial donation unless the donor or the  
 specified otherwise.

Yes	No	N/a
✓	✓	✓

SoFA once the charity has provided the related goods or  
 and related conditions.

Yes	No	N/a
✓	✓	✓

at fair value (the amount for which the asset could be  
 sold to do so.

Yes	No	N/a
✓	✓	✓

stocks donated for distribution to beneficiaries is deemed to be  
 at the time of their receipt and they are recognised on  
 the day in which the stocks are distributed, they are recognised  
 at the amount of the stocks at distribution.

Yes	No	N/a
✓	✓	✓

measured at fair value on initial recognition, which is the  
 less the expected costs of sale, and recognised in 'Income  
 from other trading' with the corresponding stock recognised in the balance  
 sheet. If stock is charged against 'Income from other trading'  
 on sale are also recognised as 'Income from other trading'

Yes	No	N/a
✓	✓	✓

resources received by the charity are recognised as tangible fixed assets  
 and incoming resources when receivable.

Yes	No	N/a
✓	✓	✓

arity are included in the SoFA as income from donations

Yes	No	N/a
✓	✓	✓

s are included in the SOFA when received at the value of the e value of the gift can be measured reliably.

Yes	No	N/a
✓	✓	✓

s that are consumed immediately are recognised as income cognised as an expense under the appropriate heading in

Yes	No	N/a
✓	✓	✓

nditure on support costs.

Yes	No	N/a
✓	✓	✓

!lp received is not included in the accounts but is described

Yes	No	N/a
✓	✓	✓

ts when receipt is probable and the amount receivable can

Yes	No	N/a
✓	✓	✓

ceived in the nature of a gift are recognised in Donations and

Yes	No	N/a
✓	✓	✓

ich gives a member the right to buy services or other :ome earned from the provision of goods and services as ies.

Yes	No	N/a
✓	✓	✓

uded in the SoFA when the general income recognition FRS102 SORP) and are included as an item of other income

Yes	No	N/a
✓	✓	✓

unrealised gains or losses on the sale of investments and 1 revaluing investments to market value at the end of the

Yes	No	N/a
✓	✓	✓

re it is more likely than not that there is a legal or itting the charity to pay out resources and the amount of ed with reasonable certainty.

Yes	No	N/a
✓	✓	✓

:ated between governance costs and other support. ll costs involving public accountability of the charity and its id good practice.

Yes	No	N/a
✓	✓	✓

functions and have been allocated to activity cost :ent with the use of resources, eg allocating property costs by f costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

nt with conditions for its payment being a specific level of ed, such grants are only recognised in the SoFA once the ided the specified service or output.

Yes	No	N/a
✓	✓	✓

s attaching to the grant that enables the donor charity to ment, a liability for the full funding obligation must be

Yes	No	N/a
✓	✓	✓

ncy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Which are measured at settlement amounts less any trade

Yes	No	N/a
✓	✓	✓

Recognition at its historical cost and then subsequently  
the amount required to settle the obligation at the

Yes	No	N/a
✓	✓	✓

Financial instruments on initial recognition as per  
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
✓	✓	✓

Can be used for more than one year, and cost at least

Yes	No	N/a
✓	✓	✓

Methods used are disclosed in note 9.2.

Identifiable assets, that is, non-monetary assets that do not have  
control rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Assets, that is, non-monetary assets with historic, artistic,  
physical or environmental qualities that are held and  
their contribution to knowledge and culture. The depreciation  
is disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Quoted shares, traded bonds and similar investments are  
subsequently at fair value (their market value) at the year  
applied to unlisted investments unless fair value cannot be  
seen it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments pending their sale and cash and cash equivalents with a  
year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
✓	✓	✓

Items which are part of a charitable activity are measured at net realisable value  
if provided by items of stock.

Yes	No	N/a
✓	✓	✓

Contract is measured at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Trade receivables and loans receivable) are measured on initial recognition at  
trade discounts or amount advanced by the charity. Subsequently,  
if other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current assets which it holds for resale or pending their sale and cash and cash  
equivalents less than one year. These include cash on deposit and cash

Yes	No	N/a
-----	----	-----

✓	✓	✓
---	---	---

except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

---

---

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
<b>Analysis</b>				
<b>Donations and legacies:</b>	Donations and gifts	818	-	-
	Gift Aid	372	-	-
	Legacies	5,000	203,117	-
	General grants provided by government/other charities	1,500	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,414	-	-
	Donated goods, facilities and services	-	-	-
	Other	-	-	-
	<b>Total</b>	9,104	203,117	-
<b>Charitable activities:</b>		790	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	790	-	-
<b>Other trading activities:</b>		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	-	-	-
<b>Income from investments:</b>	Interest income	625	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	<b>Total</b>	625	-	-
<b>Separate material item of income:</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	-	-	-
<b>Other:</b>	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>TOTAL INCOME</b>		10,519	203,117	-

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.**

**Where any endowment fund is converted into income in the prior 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)**

**(cont)**

<b>Total funds £</b>	<b>Prior year £</b>
818	170
372	399
208,117	95,000
1,500	1,000
1,414	1,534
-	-
-	-
212,221	98,103

790	-
-	-
-	-
-	-
790	-

-	-
-	-
-	-
-	-
-	-

625	-
-	-
-	-
-	-
625	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

213,636	98,103
---------	--------



**Note 4**

**Analysis of receipts of government grants**

	<b>Description</b>
<b>Government grant 1</b>	Hampshire County Council - Wall Painting Pr
<b>Government grant 2</b>	
<b>Government grant 3</b>	
<b>Other</b>	

	<b>Description</b>
<b>Government grant 1</b>	Hampshire County Council - towards mobil
<b>Government grant 2</b>	
<b>Government grant 3</b>	
<b>Other</b>	

**This year**

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

<b>None</b>
-------------

**This year**

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

<b>None</b>
-------------

**(cont)**

**This year  
£**

reservation	1,500
	-
	-
	-
<b>Total</b>	<b>1,500</b>

**Last year  
£**

yearly access gate	1,000
	-
	-
	-
<b>Total</b>	<b>1,000</b>

**Last year**

**None**

**Last year**

**None**

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year

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

N/A

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

N/A

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

N/A

**(cont)**

**This year  
£**

**Last year  
£**

-	-
-	-
-	-
-	-

**Last year**

N/A
-----

N/A
-----

N/A
-----

## Note 6

## Analysis of expenditure

This year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>				
Incurring seeking donations	-	-	-	-
Incurring seeking legacies	-	-	-	-
Incurring seeking grants	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-
Staging fundraising events	406	-	-	406
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:	-	1,141	-	1,141
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>	<b>406</b>	<b>1,141</b>	<b>-</b>	<b>1,547</b>
<b>Expenditure on charitable activities:</b>				
Grant Costs	448	-	-	448
Grant Paid	2,548	-	-	2,548
	-	-	-	-
	-	-	-	-

<b>Total expenditure on charitable activities</b>	2,996	-	-	2,996
---	-------	---	---	-------

**Separate material item of expense**

	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Other**

Insurance	176	-	-	176
Annual Review Fee	120	-	-	120
Software & Website Fees	275	-	-	275
Miscellaneous Fees	20	-	-	20
<b>Total other expenditure</b>	591	-	-	591
<b>TOTAL EXPENDITURE</b>	3,993	1,141	-	5,134

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year			Total this year
	Activities undertaken directly	Grant funding of activities	Support Costs	
	£	£	£	£
Activity 1	-	-	-	-
Activity 2	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-



3,120	-	-	3,120
-------	---	---	-------

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
140	-	-	140
100	-	-	100
240	-	-	240
3,360	-	-	3,360

NB: Need to check where accrual for annual review is

Last year			
Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
£	£	£	£
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

**Section C****Notes to the accounts****Note 7                      Extraordinary items**

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

	<b>Description</b>
<b>Extraordinary item 1</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 2</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 3</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 4</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Total extraordinary items</b>	<div style="border: 1px solid black; height: 50px;"></div>

[REDACTED]

.

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</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.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
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.*



<b>Grand total</b>	<b>Basis of allocation</b>
<b>£</b>	<b>(Describe method)</b>
-	
-	
-	
-	
-	
-	

<b>Grand total</b>	<b>Basis of allocation</b>
<b>£</b>	<b>(Describe method)</b>
-	
-	
-	
-	
-	
-	

--

**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**



<b>This year £</b>	<b>Last year £</b>
120	100
-	-
-	-
-	-

**Section C**

**Notes to the accounts**

**Note 11 Paid employees**

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

**11.1 Staff Costs**

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

**This year:**

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

--

**Last year:**

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

--

*Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no 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**

--

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

**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**

<b>This year £</b>
-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This 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**

<b>This year</b>	
<b>Last year</b>	

**Please state the legal authority or reason for making the payment**

<b>This year</b>	
<b>Last year</b>	

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

<b>This year £</b>
-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

	<b>This year</b>
	<b>£</b>
<b>Total amount of payment</b>	-

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

	<b>This year</b>
	<b>£</b>
<b>The extent of redundancy funding at the balance sheet date</b>	-

**Please state the accounting policy for any redundancy or termination payments**

**(cont)**

<b>Last year £</b>	
	-
	-
	-
	-
	-

--

--

***Including employer  
no such***

--

<b>employees</b>	
<b>Last year</b>	
	-
	-
	-
	-
	-
	-

<b>Last year £</b>	
	-

<b>Last year Number</b>	
	-
	-
	-
	-
	-



<b>Last year £</b>	
	-

<b>Last year</b>
<b>£</b> -

--

<b>Last year</b>
<b>£</b> -

--

**Note 12 Defined contribution pension scheme or defined benefit scheme or 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**

<b>This year</b>
<b>£</b>
-

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

**12.2 Please complete this section where the charity participates in a defined benefit pension scheme 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.**

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

**12.3 Please complete this section where the charity participates in a multi-employer defined contribution 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. If this is different for last year, provide details**

**Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details**

--

**(cont)**

me accounted for as

Last year
£
-

--

*sion plan but is unable*


*ned benefit pension*

--





***Other unanalysed grants***

**TOTAL GRANTS PAID**





	-
	-



**Section C**

**Notes to the accounts**

**Note 14**

**Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>
	<b>£</b>	<b>£</b>
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 (Straight Line or Reducing Balance)	SL or 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	-	-

#### 14.4 Impairment

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

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

#### 14.5 Revaluation

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

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

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

#### 14.6 Other disclosures

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

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

***(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.***

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

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL  
indicate the rate of depreciation: for straight line, what is the anticipated life of the asse  
percentage annual deduction.*

**(cont)**

<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

SL or RB	SL or RB	SL or RB

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

--

--

This year	Last year
-	-

	This year	Last year
	£	£
<b>truction of</b>	-	-
<b>n of tangible</b>	-	-

*= straight line; RB = reducing balance). Also please t (in years); for reducing balance, what is the*

**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**

	<b>Research &amp; development</b>	<b>Patents and trademarks</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	-	-	-	-

**15.4 Accounting policy**

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

*Reasons for choosing amortisation rates*

*Policies for the recognition of any capital development*


**15.5 Impairment**

**This year:**

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

--

**Last year:**

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

--

**15.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

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

This year	Last year

**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.*

*(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.*

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

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

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

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


\* 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 deduction.

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

This year

**16.2 Cost or valuation**

At beginning of the year

Additions

Disposals

Revaluations

Transfers \*

At end of the year

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

**16.3 Depreciation and impairments****\*\*Basis****\*\* Rate**


At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of year

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

**16.4 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

**16.5 Impairment**

**This year**

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

--

**Last year**

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

--

**16.6 Revaluation**

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

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***qualifications of independent valuer***

***the methods applied and significant assumptions***

***any significant limitations on the valuation***

<b>This</b>

**16.7 Analysis of heritage assets by class or group distinguishing those at cost**

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)**

<b>This year</b>
------------------

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

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

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

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


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
<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>	-	-	-

**(cont)**

<b>Last year</b>

<b>Heritage asset 4 £</b>	<b>Total £</b>
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RR")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--

--

<b>year</b>	<b>Last year</b>

**and those at valuation**

<b>At valuation Group A</b>	<b>At cost Group B</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**e sheet)**

<b>Last year</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 invest**

	Cash & cash equivalents	Listed investments	Investment properties
Carrying (fair) value at beginning of period	-	-	-
<b>Add:</b> additions to investments during period*	203,117	-	-
<b>Less:</b> disposals at carrying value	- 1,141	-	-
<b>Less: impairments</b>	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	- 195,603	195,603	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	- 1,969	- 13,415	-
Carrying (fair) value at end of year	4,404	182,188	-

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

--

***Please note that Fair Value in this context is the amount for which an asset could be sold between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the closing price on the London Stock Exchange Daily Official List or equivalent. For other assets, it is the trustees' or valuers' best estimate of fair value.***

**17.2 Please provide a breakdown of investments shown above agreed to, differentiating between those held at fair value and those held at cost**

**This year:**

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

**Investment properties**

Fair value at
£

<b>Social investments</b>	
<b>Other investments</b>	
<b>Total</b>	
<b>Grand total (Fair value at year end+Cost less impairment)</b>	

<b>Last year:</b>	
<b>Analysis of investments</b>	
	<b>Fair value a</b>
	<b>£</b>
<b>Cash or cash equivalents</b>	
<b>Listed investments</b>	
<b>Investment properties</b>	
<b>Social investments</b>	
<b>Other investments</b>	
<b>Total</b>	
<b>Grand total (Fair value at year end+Cost less impairment)</b>	

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

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

**17.4 Please provide a breakdown of current asset investments, if applicable**

**Analysis of current asset investments**

	<b>This year</b>
	<b>£</b>
<b>Cash or cash equivalents</b>	
<b>Listed investments</b>	
<b>Investment properties</b>	
<b>Social investments</b>	
<b>Other investments</b>	
<b>Total</b>	

**17.5 Guarantees**

<b>Please provide details and amount of any guarantee made to or on behalf of a third party</b>	N/A
<b>Name of the entity or entities benefitting from those guarantees</b>	N/A

**Please explain how the guarantee furthers the charity's aims**

N/A

**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).**

<b>Desc</b>
N/A
<b>Total</b>

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

<b>Desc</b>
N/A
<b>Total</b>

**Terms and conditions eg interest rate, security provided**

<b>This year</b>

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

--

**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**


**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.**

<b>This year</b>
Extract from Investment Policy: accept a higher level of risk as Restricted Fund in order to grow the funds will be invested for th (min 10yrs), any short term vol. eventually subside and lead to investment returns.

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

The fair value is the value per stock exchange

**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.**

N/A

(cont)

ment)

Social investments	Other	Total
-	-	-
-	-	203,117
-	-	1,141
-	-	-
-	-	-
-	-	-
-	-	15,384
-	-	186,592

--

*ould be exchanged between knowledgeable  
fair value is the value of the security quoted  
sets where there is no market price on a*

ng with the balance sheet row B04  
: less impairment.

at year end	Cost less impairment
	£
4,404	-
182,188	-
-	-

-	-
-	-
-	-
	-

<b>t year end</b>	<b>Cost less impairment</b>
	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
	-

**following note:**

<b>year</b>	<b>Last year</b>
	N/A
	N/A
	N/A
	N/A

**licable, agreeing with the balance sheet.**

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

<b>This year</b>	<b>Last year</b>
	N/A
	N/A

	N/A
--	-----

<i>ription</i>	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
	-	-
	-	-

<i>ription</i>	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
	-	-

<b>Last year</b>	

<b>Last year</b>	
The Friends will sociated with the v the fund. As ie long term atility will longer positive	

the relevant	
	N/A

**Section C**

**Notes to the accounts**

**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 by activities.**

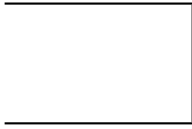
	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
<b>Charitable activities:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Other trading activities:</b>				
<i>Opening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

This year	Last
£	:

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

--	--





**Section C****Notes to the accounts****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**

*Please complete 19.2 where a material debtor is recoverable more than a year*

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
714.4	64.0
714.4	64.0

*after the reporting date.*

**(as above)**

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

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

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

**20.1 Analysis of creditors**

	<b>Amounts falling due within one year</b>	
	<b>This year £</b>	<b>Last year £</b>
<b>Accruals for grants payable</b>	-	-
<b>Bank loans and overdrafts</b>	-	-
<b>Trade creditors</b>	-	-
<b>Payments received on account for contracts or performance-related grants</b>	-	-
<b>Accruals and deferred income</b>	120	100
<b>Taxation and social security</b>	-	-
<b>Other creditors</b>	-	-
<b>Total</b>	<b>120</b>	<b>100</b>

**20.2 Deferred income**

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

*Please explain the reasons why income is deferred.*

	<b>This year</b>
<i>Please explain the reasons why income is deferred.</i>	N/A

***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**

**(cont)**

<b>Amounts falling due after more than one year</b>	
<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

<b>Last year</b>
<b>N/A</b>

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

**Note 21 Provisions for liabilities and charges**

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

**21.1 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

**21.2 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.

**This year**


**This 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).**

--

**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.**

--

**(cont)**

**A provision is made when the**

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

**Last year**


**Last year**


**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.**

<b>T</b>

**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.**

--

**(cont)**

**financial instruments**

<b>this year</b>	<b>Last year</b>

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

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

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial liability

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial liability

**23.2 Contingent assets**

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

**This year**

Description of item	Estimate of financial asset

**Last year**

Description of item	Estimate of financial asset

**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**

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

<b>This year</b>

**(cont)**

**ction unless the**

<b>financial effect</b>

<b>financial effect</b>

**n when their existence is**

<b>financial effect</b>

<b>financial effect</b>

<b>Last year</b>

**Section C****Notes to the accounts****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**

**(cont)**

<b>This year £</b>	<b>Last year £</b>
-	-
100,000	-
50,359	144,464
-	-
150,359	144,464

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

**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.**

The charity is exposed to market risk for its investments, but as the purpose of the investment is long term capital growth, we accept that there may be short term losses as investments fluctuate. The investment is governed by our Investment Policy and managed by a sub committee of trustees who liaise regularly with the investment company and report to trustees.

**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.**

N/A

(

**Last year**

N/A

N/A

**Section C****Notes to the accounts****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**

**This year**

N/A	N/A

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

N/A	N/A

**(cont)**

**Last year**

--

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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 if 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 & unrestricted funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
Restricted Funds	R	Long Term Capital Growth	-	203,117	- 1,141
Unrestricted Funds	UR	Fund raising (incl Matched Funds) & Grant making	144,428	10,519	- 3,994
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
		<b>Total Funds</b>	<b>144,428</b>	<b>213,636</b>	<b>- 5,135</b>



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	15,384	186,592
-	-	150,953
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	15,384	337,545

## 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 if 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; UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted Funds	UR	Fund raising (incl Matched Funds) & Grant making	49,686	98,102	- 3,360
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
		<b>Total Funds</b>	<b>49,686</b>	<b>98,102</b>	<b>- 3,360</b>



for 'Other funds'. The 'Total funds'

Trusts, of the charity; and U -

<b>Transfers</b> <b>£</b>	<b>Gains and losses</b> <b>£</b>	<b>Fund balances carried forward</b> <b>£</b>
-	-	144,428
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	144,428

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

## Last year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation

## Last year

Planned use	Purpose of the designation


**(cont)**

<b>verted to</b>	<b>Amount</b>

<b>verted to</b>	<b>Amount</b>

	<b>Amount</b>

	<b>Amount</b>


**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

**This year**

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

*In the period the charity has paid trustees remuneration and benefits. Please give the details for, any remuneration or other benefits paid to a trustee by the charity or any institution.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

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

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


**Last year**

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

*In the period the charity has paid trustees remuneration and benefits. Please give the details for, any remuneration or other benefits paid to a trustee by the charity or any institution.*

		Amounts paid

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

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

--

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

--

**28.2 Trustees' expenses**

**If the charity has paid trustees expenses for fulfilling their duties, details of such transactions are set out 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)**

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

**Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity**

--

**28.3 Transaction(s) with related parties**

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

**This year**

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

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount</b>	<b>Balance at period end</b>
			<b>£</b>	<b>£</b>

***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.***

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

**Last year**

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

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount</b>	<b>Balance at period end</b>
			<b>£</b>	<b>£</b>

***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.***

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

**(cont)**

*ses explained in guidance notes)  
ns to report, please enter "True"*

from an

	<b>1</b>
--	----------

*ge amount of, and legal authority  
ion or company connected with it.*

<b>aid or benefit value</b>		
<b>Redundancy (including loss of office)/ex gratia</b>	<b>Other</b>	<b>TOTAL</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-


from an

	<b>1</b>
--	----------

*ge amount of, and legal authority  
ion or company connected with it.*

<b>aid or benefit value</b>
-----------------------------

<b>Redundancy (including loss of office)/ex gratia</b>	<b>Other</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-


**Transactions should be provided in  
If there are transactions to**

--

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

--	--

**Which a related party has a material  
re no such transactions, please**

--

<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
<b>£</b>	<b>£</b>

--

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<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
<b>£</b>	<b>£</b>

**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.

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**Independent Examiners Report to the Trustees of  
The Friends of the Church of St Hubert Idsworth Trust**

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to my attention

**Basis of Independent Examiners Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *P Bramley*

Dated: 20<sup>th</sup> April 2022

Name: Paula Bramley for and on behalf of Total Bookkeeping Services

Qualification: Registered Bookkeeper MAAT AATQB

Address: Peregrine House, Ford Lane, Ford, Arundel, West Sussex BN18 0DF

**THE FRIENDS OF THE CHURCH OF ST. HUBERT IDSWORTH TRUST**

England & Wales - Charity number 1168533

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# Accounts

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# The Friends of the Church of St Hubert Idsworth Trust

## Annual Report & Financial Statement

For the year ending 31 March 2021

Registered Charity Number: 1168533



**Principal Address:**

Mr Andrew Callender  
16 Redhill Road  
Rowlands Castle  
Hampshire  
PO9 6AW

**Independent Examiner:**

Total Bookkeeping Services  
107 Stein Road  
Emsworth  
Hampshire  
PO10 8LS

This Annual Report and Financial Statement has been prepared in accordance with the current guidance for charity reporting and accounting: the essentials March 2016 issued by the Charity Commission for England and Wales. The trustees have elected to produce annual accounts using the Receipts & Payments method.

## Structure, Governance & Management

The Friends of the Church of Saint Hubert Idsworth Trust also known as 'The Idsworth Church Friends Trust' or 'Friends' is a Charitable Incorporated Organisation (CIO) established 1 August 2016 for charitable purposes only for the public benefit and is constituted as a trust.

Charity Trustees				
Name	Position	At 1 April 2020	Appointed	Resigned
Mr Andrew Callender	Chair/Secretary	✓		
Mrs Tracy Eggleston	Treasurer	✓		
Mrs Elizabeth Uren	Grants Secretary	✓		
Mr Andrew Fisk	Trustee	✓		
Mr Simon Hartley	Trustee	✓		
Mrs Ann Hartley	Trustee	✓		
Mr David Uren	Trustee	✓		22/07/2020
Mr Michael Driver	Trustee	✓		
Mrs Dawn Bishop	Trustee	✓		

The Trustees as at the beginning of the year are shown in the third column of the chart above. There have been no appointments and one resignation during the year. Mr David Uren resigned as a Trustee in July 2020. The trustees are very grateful for the invaluable contribution provided by David Uren; in particular he was instrumental in guiding us through the brainstorming exercise which led to the formulation of the vision for the Friends.

The following organisations may appoint a charity trustee, these rights were not exercised in the financial year:

- The Parochial Church Council of the church of Saint Hubert Idsworth
- The Rowlands Castle Association of Rowlands Castle, Hampshire
- The Board of Governors of Winchester College of Winchester, Hampshire

The Trustees adhere to the Charity Governance Code which promotes good governance, enables and supports compliance with relevant legislation and regulation; promotes attitudes and culture where everything works towards fulfilling the Trusts vision. The

Trustees are ever mindful of the issues posed by governance, risk assessment and safeguarding. Such challenges are kept under review.

## Objectives

The objects of the Friends of the Church of St Hubert's Idsworth Trust are:

- For the benefit of the public to help maintain, repair, restore, preserve, improve and enhance the fabric of the church of St Hubert Idsworth, as a place of Christian worship for the local area, and a venue of choice for sacred and secular events for the benefit of the widest possible community.
- To advance education of the public in the heritage of the church and the local area by providing information on its history and architecture.

## Activities

Due to the Covid-19 pandemic, all events for the year had to be cancelled.

## Achievements & Performance

Despite the limitations placed upon us by the pandemic, work to explore and promote the heritage of St Hubert's has continued during the year completing the 'Shared Identity' project with the South Downs National Park Authority. This has included:

- **Re-surfacing of the roadside lay-by:** The project was delayed by the flooding that affected the area throughout the spring of 2020. The work was carried out by local farmer and trustee, Andrew Fisk in August 2020. It is a matter of great frustration that, no sooner the new surface was laid, Network Rail parked its heavy machinery in the lay-by causing considerable damage to the surface. Despite our protests, this has subsequently reoccurred on a number of occasions.
- **The Interpretation Panel:** This was installed at the roadside entrance gate in December 2020 (illustrated on the cover of this report), The panel gives a nutshell history of the church in the context of the Idsworth Valley and it is hoped that it will both raise awareness and appeal to our visitors. We are grateful to Tanya Heath, Church Historian at Oxford University for her input, and to Andrew Fisk who helped with the installation of the panel.
- **Children's Adventure Trail:** another strand of the shared identity project with the South Downs National Park has been to create an interesting and eye-catching activity sheet for primary school age children who visit the church. We are again indebted to the help of Tanya Heath for the content in this sheet, which has been printed and ready for use when the church re-opens after lockdown.
- **Adult Tour Guide of the Church:** this remains work in progress and will include walking guides and maps for two walks around the St Hubert area. It is hoped the project will complete by summer 2021.
- **Access Gate for the Disabled:** we are indebted to the approval by the PCC and a grant provided by East Hampshire District Council via Cllr Malcom Johnson; that part funded the installation of an access gate at the top of the hill adjacent

to the kissing gate. This will now provide access to St Hubert's for disabled visitors as well as parents with and prams & buggies.

- **Touching Out of the East Window Reveals:** Following the successful building repair project to St Hubert's east wall and window in 2019, the Friends have been working in conjunction with the Rev Vickie Morgan, Peter Martindale (Wall Paintings Conservator) and David Cain (DAC secretary) to look at this project. The Friends will fund this project once the DAC has granted St Hubert's a faculty for this project and we hope that the work, to be undertaken by Peter Martindale, will take place during June 2021.
- **Margaret Lyle Legacy:** we are very grateful to be the beneficiary of a gift of £95,000 from the estate of Mrs Margaret Lyle. This money will be invested for the short term and will be used for the repair and maintenance of St Hubert, Idsworth.

## Policy on Reserves

The policy on Reserves is unchanged from that established last year and as set out below:

The Trust will operate two Reserves:

1. Operating Reserve with the objective to set aside 3 years of expenditure to cover the ongoing costs of the Trust (excluding expenditure for fund raising events) in the event of a significant loss of revenue.
2. Matched Funds Reserve to set aside funds to cover matched funding obligations from existing grants plus such funds as the trustees deem appropriate towards matched funding for future grant applications.

The funds will be commingled with the general cash of the Trust.

Use of the funds will be by application to the Chair and approved by a majority of the Trustees.

This policy will be reviewed at least annually and in accordance with the Trusts governance programme.

## Financial Review

These accounts have been produced under section 133 of the Charities Act 2011 to prepare receipts and payments accounts provided the charity's gross income is not over £250,000. At 31 March 2021 the gross income in the year for the Trust is £98,102 (2020: £55,350.22).

The principle funding source during the financial year has been from a legacy gifted by Mrs Margaret Lyle of £95,000 (2020: Nil).

The largest expenditure during the year was £2,976 matched funds grant towards the Shared Identity Project with South Downs National Park.

The Trust has received no loans during the year, neither has it made any investments.

At the end of the Financial Year, the Trust is owed £64 in Gift Aid from HMRC. Outstanding costs are £100 relating to the fee for the review of the annual accounts.

## 2020/2021 Report & Accounts

	2021	2020
	£	£
<b>Income</b>		
Donation	£170	£1,536
Subscription	£1,534	£1,434
Grant Received	£1,000	£50,999
Gift Aid	£398	£461
Legacy	£95,000	£0
Ticket Sales 2020	£0	£535
Other Receipts	£0	£385
<b>Total Income</b>	<b>£98,102</b>	<b>£55,350</b>
<b>Expenditure</b>		
Website	£140	£120
Insurance	£0	£393
Grant Paid	£3,120	£49,137
Event Costs 2019	£0	£310
Miscellaneous Expenses	£100	£515
<b>Total Expenditure</b>	<b>£3,360</b>	<b>£50,475</b>
<b>Net Income/(Expenditure)</b>	<b>£94,742</b>	<b>£4,875</b>
Cash B/fwd	£49,722	£44,848
Cash C/fwd	£144,464	£49,723
<b>Represented by:</b>		
Cash at Bank	£144,462	£49,720
Petty Cash	£2	£2
<b>Total Cash</b>	<b>£144,464</b>	<b>£49,722</b>
Debtors	£64	£64
Creditors	£100	£100
<b>Total Assets</b>	<b>£144,428</b>	<b>£49,686</b>

## Financial Reserves

In 2019 the Trustees established a reserves policy which set aside £3,000 operating reserves and £15,000 matched fund reserves. Following a review of the financial reserves the Trustees agreed to maintain the operating reserves at £3,000. The matched fund reserve has been increased to £110,000 following receipt of a legacy of £95,000. These funds will initially be used as matched funding when applying for grants. A summary of the reserves has been set out in the table below:

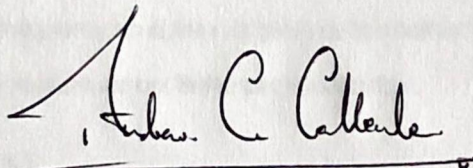
Operating Reserve		Matched Funds Reserve	
Opening Balance:	£3,000	Opening Balance:	£15,000
		Legacy	£95,000
Closing Balance:	£3,000	Closing Balance:	£110,000

This report dated 31 March 2021

Approved by the Trustees

Dated: 28<sup>th</sup> June, 2021

Signed on behalf of the Trustees

  
ANDREW CALDER

(Chair)

**Independent Examiners Report to the Trustees of  
The Friends of the Church of St Hubert Idsworth Trust**

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act,
- ✓ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to my attention

**Basis of Independent Examiners Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect

- ✓ accounting records were not kept in accordance with section 130 of the Charities Act or
- ✓ the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

*P Bramley*

Dated: 20 May 2021

**P Bramley MAAT AATQB Registered Bookkeeper, for and on behalf of Total Bookkeeping Services**

**Address: 107 Stein Road, Emsworth. PO10 8LS**