

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales · Charity number 1172301

Details

Status Registered

Legal form CIO

Registered 2017-03-28

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

Contact

Address Murray Smith
Darland House
44 Winnington Hill
Northwich
CW8 1AU

Phone 0160679411

Activities

Objects: SUCH PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME THINK FIT

Activities: The Foundation provides grant-funding for a range of charitable activities.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£147,875	£21,023	-	-
2024-04-05	£142,681	£15,923	-	-
2023-04-05	£136,751	£13,732	-	-
2022-04-05	£133,680	£9,794	-	-
2021-04-05	£152,981	£18,915	-	-

Trustees

Name	Role	Appointed
DUNCAN THOMSON		2017-03-28
JEANNE MARY BRACEGIRDLE		2017-03-28
PAUL MARTYN BRACEGIRDLE MBE		2017-03-28
REBECCA MOILA MCKENZIE		2024-01-01

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales - Charity number 1172301

Accounts

REGISTERED CHARITY NUMBER: 1172301

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

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FOR THE YEAR ENDED 5 APRIL 2025**

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**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 28 March 2017. It was established to take forward the work of the Unincorporated Association registered charity number 1172301.

The CIO's annual reports are published on the Charity Commission Website, with effect from the year ending 5 April 2018.

The CIO is an independent charity.

FINANCIAL REVIEW

The results for the period and financial position are set out in the Statement of Financial Activities on page 3 and the Balance Sheet on page 4. Net income for period, before gains/(losses) on investments, was £151,852 (2024 £126,758). Total unrestricted income funds carried forward as at 5 April 2025 were £1,081,651 (2024 £921,323).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172301

Principal address

44 Winnington Hill
Northwich
Cheshire
CW8 1AU

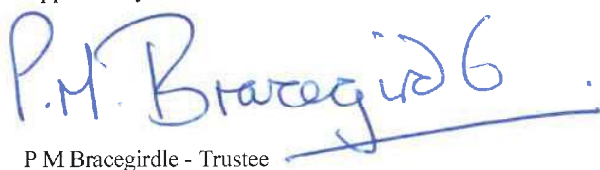
Trustees

P M Bracegirdle
D Thomson
J M Bracegirdle
R M McKenzie

Independent Examiner

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Approved by order of the board of trustees on 13 October 2025 and signed on its behalf by:


P M Bracegirdle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

Independent examiner's report to the trustees of The Martyn Bracegirdle Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Martyn Bracegirdle Charitable Foundation (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

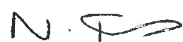
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Nicola Tucker

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

13 October 2025

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		126,403	125,000
Investment income	2	21,472	17,681
Total		<u>147,875</u>	<u>142,681</u>
EXPENDITURE ON			
Charitable activities	3		
Charitable donations		18,550	14,080
Investment management costs		1,736	1,148
Other		737	695
Total		<u>21,023</u>	<u>15,923</u>
Net gains on investments		<u>8,476</u>	<u>31,409</u>
NET INCOME		135,328	158,167
RECONCILIATION OF FUNDS			
Total funds brought forward		921,323	763,156
TOTAL FUNDS CARRIED FORWARD		<u><u>1,056,651</u></u>	<u><u>921,323</u></u>

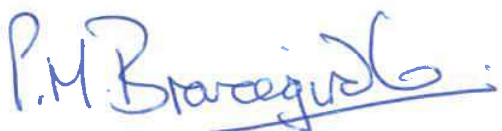
The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**BALANCE SHEET
5 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Investments	6	998,674	890,462
CURRENT ASSETS			
Debtors	7	51,403	25,000
Cash at bank		7,305	6,550
		<u>58,708</u>	<u>31,550</u>
CREDITORS			
Amounts falling due within one year	8	(731)	(689)
NET CURRENT ASSETS		<u>57,977</u>	<u>30,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,056,651</u>	<u>921,323</u>
NET ASSETS		<u>1,056,651</u>	<u>921,323</u>
FUNDS	9		
Unrestricted funds		<u>1,056,651</u>	<u>921,323</u>
TOTAL FUNDS		<u>1,056,651</u>	<u>921,323</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2025 and were signed on its behalf by:



P M Bracegirdle - Trustee

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Dividends received	21,472	17,681

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable donations	18,550
Investment management costs	1,736
	<u>20,286</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	125,000
Investment income	17,681
Total	<u>142,681</u>
EXPENDITURE ON	
Charitable activities	
Charitable donations	14,080
Investment management costs	1,148
Other	695
Total	<u>15,923</u>
Net gains on investments	<u>31,409</u>
NET INCOME	158,167
RECONCILIATION OF FUNDS	
Total funds brought forward	763,156
TOTAL FUNDS CARRIED FORWARD	<u>921,323</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

6. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2024	807,250	83,212	890,462
Additions	80,239	107,905	188,144
Disposals	(7,150)	(81,258)	(88,408)
Revaluations	8,476	-	8,476
	<u>888,815</u>	<u>109,859</u>	<u>998,674</u>
At 5 April 2025	888,815	109,859	998,674
NET BOOK VALUE			
At 5 April 2025	<u>888,815</u>	<u>109,859</u>	<u>998,674</u>
At 5 April 2024	<u>807,250</u>	<u>83,212</u>	<u>890,462</u>

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>51,403</u>	<u>25,000</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>731</u>	<u>689</u>

9. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	921,323	135,328	1,056,651
	<u>921,323</u>	<u>135,328</u>	<u>1,056,651</u>
TOTAL FUNDS	<u>921,323</u>	<u>135,328</u>	<u>1,056,651</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	147,875	(21,023)	8,476	135,328
	<u>147,875</u>	<u>(21,023)</u>	<u>8,476</u>	<u>135,328</u>
TOTAL FUNDS	<u>147,875</u>	<u>(21,023)</u>	<u>8,476</u>	<u>135,328</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	763,156	158,167	921,323
TOTAL FUNDS	<u>763,156</u>	<u>158,167</u>	<u>921,323</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	142,681	(15,923)	31,409	158,167
TOTAL FUNDS	<u>142,681</u>	<u>(15,923)</u>	<u>31,409</u>	<u>158,167</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	763,156	293,495	1,056,651
TOTAL FUNDS	<u>763,156</u>	<u>293,495</u>	<u>1,056,651</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	290,556	(36,946)	39,885	293,495
TOTAL FUNDS	<u>290,556</u>	<u>(36,946)</u>	<u>39,885</u>	<u>293,495</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales - Charity number 1172301

Accounts

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

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THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 28 March 2017. It was established to take forward the work of the Unincorporated Association registered charity number 1172301.

The CIO's annual reports are published on the Charity Commission Website, with effect from the year ending 5 April 2018.

The CIO is an independent charity.

FINANCIAL REVIEW

The results for the period and financial position are set out in the Statement of Financial Activities on page 3 and the Balance Sheet on page 4. Net income for period, before gains/(losses) on investments, was £126,758 (2023 £123,019). Total unrestricted income funds carried forward as at 5 April 2024 were £921,323 (2023 £763,156).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172301

Principal address

44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Trustees

P M Bracegirdle
D Thomson
J M Bracegirdle
R M McKenzie (appointed 1.1.24)

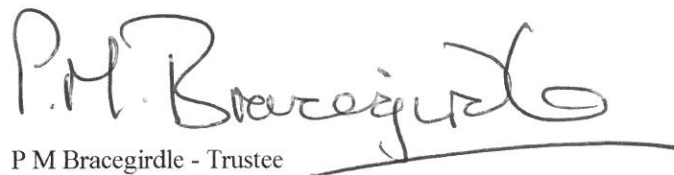
Independent Examiner

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

Approved by order of the board of trustees on 24 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P.M. Bracegirdle', with a long horizontal line extending from the end of the signature.

P M Bracegirdle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

Independent examiner's report to the trustees of The Martyn Bracegirdle Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Martyn Bracegirdle Charitable Foundation (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

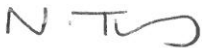
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Nicola Tucker

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

24 January 2025

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		125,000	125,000
Investment income	2	17,681	11,751
Total		<u>142,681</u>	<u>136,751</u>
EXPENDITURE ON			
Charitable activities	3		
Charitable donations		14,080	12,057
Investment management costs		1,148	1,020
Other		695	655
Total		<u>15,923</u>	<u>13,732</u>
Net gains/(losses) on investments		<u>31,409</u>	<u>(92,195)</u>
NET INCOME		158,167	30,824
RECONCILIATION OF FUNDS			
Total funds brought forward		763,156	732,332
TOTAL FUNDS CARRIED FORWARD		<u><u>921,323</u></u>	<u><u>763,156</u></u>

The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**BALANCE SHEET
5 APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Investments	6	890,462	731,284
CURRENT ASSETS			
Debtors	7	25,000	-
Cash at bank		6,550	32,521
		<u>31,550</u>	<u>32,521</u>
CREDITORS			
Amounts falling due within one year	8	(689)	(649)
NET CURRENT ASSETS		<u>30,861</u>	<u>31,872</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		921,323	763,156
NET ASSETS		<u>921,323</u>	<u>763,156</u>
FUNDS	9		
Unrestricted funds		921,323	763,156
TOTAL FUNDS		<u>921,323</u>	<u>763,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2025 and were signed on its behalf by:

P M Bracegirdle

P M Bracegirdle - Trustee

The notes form part of these financial statements

THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2024	2023
	£	£
Dividends received	17,681	11,751

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable donations	14,080
Investment management costs	1,148
	<u>15,228</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	125,000
Investment income	11,751
Total	<u>136,751</u>
EXPENDITURE ON	
Charitable activities	
Charitable donations	12,057
Investment management costs	1,020
Other	655
Total	<u>13,732</u>
Net gains/(losses) on investments	<u>(92,195)</u>
NET INCOME	30,824
RECONCILIATION OF FUNDS	
Total funds brought forward	732,332
TOTAL FUNDS CARRIED FORWARD	<u><u>763,156</u></u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

6. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2023	569,209	162,075	731,284
Additions	216,163	138,448	354,611
Disposals	(9,531)	(217,311)	(226,842)
Revaluations	31,409	-	31,409
	<u>807,250</u>	<u>83,212</u>	<u>890,462</u>
At 5 April 2024	807,250	83,212	890,462
NET BOOK VALUE			
At 5 April 2024	<u>807,250</u>	<u>83,212</u>	<u>890,462</u>
At 5 April 2023	<u>569,209</u>	<u>162,075</u>	<u>731,284</u>

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>25,000</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>689</u>	<u>649</u>

9. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	763,156	158,167	921,323
	<u>763,156</u>	<u>158,167</u>	<u>921,323</u>
TOTAL FUNDS	<u>763,156</u>	<u>158,167</u>	<u>921,323</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	142,681	(15,923)	31,409	158,167
TOTAL FUNDS	<u>142,681</u>	<u>(15,923)</u>	<u>31,409</u>	<u>158,167</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	732,332	30,824	763,156
TOTAL FUNDS	<u>732,332</u>	<u>30,824</u>	<u>763,156</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	136,751	(13,732)	(92,195)	30,824
TOTAL FUNDS	<u>136,751</u>	<u>(13,732)</u>	<u>(92,195)</u>	<u>30,824</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	732,332	188,991	921,323
TOTAL FUNDS	<u>732,332</u>	<u>188,991</u>	<u>921,323</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	279,432	(29,655)	(60,786)	188,991
TOTAL FUNDS	<u>279,432</u>	<u>(29,655)</u>	<u>(60,786)</u>	<u>188,991</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,000	100,000
Gift aid	25,000	25,000
	<u>125,000</u>	<u>125,000</u>
Investment income		
Dividends received	17,681	11,751
	<u>142,681</u>	<u>136,751</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Investment fees and charges	1,148	1,020
Donations	14,080	12,057
	<u>15,228</u>	<u>13,077</u>
Support costs		
Governance costs		
Accountancy fees	695	655
	<u>15,923</u>	<u>13,732</u>
Total resources expended		
Net income before gains and losses	126,758	123,019
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	31,409	(92,195)
	<u>158,167</u>	<u>30,824</u>
Net income		

This page does not form part of the statutory financial statements

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales - Charity number 1172301

Accounts

REGISTERED CHARITY NUMBER: 1172301

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

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**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 28 March 2017. It was established to take forward the work of the Unincorporated Association registered charity number 1172301.

The CIO's annual reports are published on the Charity Commission Website, with effect from the year ending 5 April 2018.

The CIO is an independent charity.

FINANCIAL REVIEW

The results for the period and financial position are set out in the Statement of Financial Activities on page 3 and the Balance Sheet on page 4. Net income for period, before gains/(losses) on investments, was £123,019 (2022 £123,886). Total unrestricted income funds carried forward as at 5 April 2023 were £763,156 (2022 £732,332).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172301

Principal address

44 Winnington Hill
Northwich
Cheshire
CW8 1AU

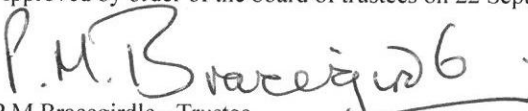
Trustees

P M Bracegirdle
D Thomson
J M Bracegirdle

Independent Examiner

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Approved by order of the board of trustees on 22 September 2023 and signed on its behalf by:


P M Bracegirdle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

Independent examiner's report to the trustees of The Martyn Bracegirdle Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Martyn Bracegirdle Charitable Foundation (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Michael Benson

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Date: 25/1/24

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		125,000	125,000
Investment income	2	11,751	8,680
Total		<u>136,751</u>	<u>133,680</u>
 EXPENDITURE ON			
Raising funds	3	1,020	937
Charitable activities	4		
Charitable donations		12,057	8,250
Other		655	607
Total		<u>13,732</u>	<u>9,794</u>
Net gains/(losses) on investments		<u>(92,195)</u>	<u>(5,820)</u>
NET INCOME		30,824	118,066
 RECONCILIATION OF FUNDS			
Total funds brought forward		732,332	614,266
TOTAL FUNDS CARRIED FORWARD		<u><u>763,156</u></u>	<u><u>732,332</u></u>

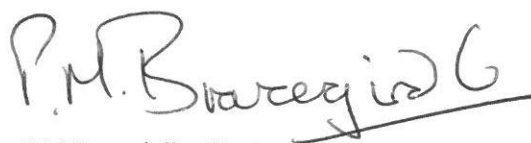
The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**BALANCE SHEET
5 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Investments	7	731,284	712,748
CURRENT ASSETS			
Cash at bank		32,521	20,185
CREDITORS			
Amounts falling due within one year	8	(649)	(601)
NET CURRENT ASSETS		<u>31,872</u>	<u>19,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>763,156</u>	<u>732,332</u>
NET ASSETS		<u>763,156</u>	<u>732,332</u>
FUNDS	9		
Unrestricted funds		<u>763,156</u>	<u>732,332</u>
TOTAL FUNDS		<u>763,156</u>	<u>732,332</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2023 and were signed on its behalf by:



P M Bracegirdle - Trustee

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Dividends received	11,751	8,680

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

3. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Support costs	1,020	937
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable donations	12,057
	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	125,000
Investment income	8,680
Total	<u>133,680</u>
EXPENDITURE ON	
Raising funds	937
Charitable activities	
Charitable donations	8,250
Other	607
Total	<u>9,794</u>
Net gains/(losses) on investments	<u>(5,820)</u>
NET INCOME	118,066

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	614,266
TOTAL FUNDS CARRIED FORWARD	<u>732,332</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2022	587,886	124,862	712,748
Additions	73,518	111,751	185,269
Disposals	-	(74,538)	(74,538)
Revaluations	(92,195)	-	(92,195)
At 5 April 2023	<u>569,209</u>	<u>162,075</u>	<u>731,284</u>
NET BOOK VALUE			
At 5 April 2023	<u>569,209</u>	<u>162,075</u>	<u>731,284</u>
At 5 April 2022	<u>587,886</u>	<u>124,862</u>	<u>712,748</u>

There were no investment assets outside the UK.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	649	601

9. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	732,332	30,824	763,156
TOTAL FUNDS	<u>732,332</u>	<u>30,824</u>	<u>763,156</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	136,751	(13,732)	(92,195)	30,824
TOTAL FUNDS	<u>136,751</u>	<u>(13,732)</u>	<u>(92,195)</u>	<u>30,824</u>

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	614,266	118,066	732,332
TOTAL FUNDS	<u>614,266</u>	<u>118,066</u>	<u>732,332</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	133,680	(9,794)	(5,820)	118,066
TOTAL FUNDS	<u>133,680</u>	<u>(9,794)</u>	<u>(5,820)</u>	<u>118,066</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	614,266	148,890	763,156
TOTAL FUNDS	<u>614,266</u>	<u>148,890</u>	<u>763,156</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	270,431	(23,526)	(98,015)	148,890
TOTAL FUNDS	<u>270,431</u>	<u>(23,526)</u>	<u>(98,015)</u>	<u>148,890</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,000	100,000
Gift aid	25,000	25,000
	<u>125,000</u>	<u>125,000</u>
Investment income		
Dividends received	11,751	8,680
	<u>136,751</u>	<u>133,680</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Donations	12,057	8,250
Support costs		
Other		
Investment fees and charges	1,020	937
Governance costs		
Accountancy fees	655	607
	<u>13,732</u>	<u>9,794</u>
Total resources expended		
Net income before gains and losses	123,019	123,886
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(92,195)	(5,820)
	<u>30,824</u>	<u>118,066</u>
Net income		

This page does not form part of the statutory financial statements

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales - Charity number 1172301

Accounts

REGISTERED CHARITY NUMBER: 1172301

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

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**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 28 March 2017. It was established to take forward the work of the Unincorporated Association registered charity number 1172301.

The CIO's annual reports are published on the Charity Commission Website, with effect from the year ending 5 April 2018.

The CIO is an independent charity.

FINANCIAL REVIEW

The results for the period and financial position are set out in the Statement of Financial Activities on page 3 and the Balance Sheet on page 4. Net income for period, before gains/(losses) on investments, was £123,886 (2021 £134,066). Total unrestricted income funds carried forward as at 5 April 2022 were £732,332 (2021 £614,266).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172301

Principal address

44 Winnington Hill
Northwich
Cheshire
CW8 1AU

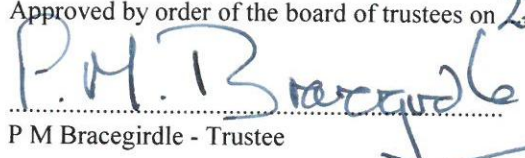
Trustees

P M Bracegirdle
D Thomson
J M Bracegirdle

Independent Examiner

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Approved by order of the board of trustees on 23.01.2023 and signed on its behalf by:


P M Bracegirdle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

Independent examiner's report to the trustees of The Martyn Bracegirdle Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Martyn Bracegirdle Charitable Foundation (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Michael Benson
Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Date: 23/1/22

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		125,000	150,121
Investment income	2	8,680	2,860
Total		<u>133,680</u>	<u>152,981</u>
EXPENDITURE ON			
Raising funds	3	937	743
Charitable activities			
Charitable donations	4	8,250	17,400
Other		607	772
Total		<u>9,794</u>	<u>18,915</u>
Net gains/(losses) on investments		<u>(5,820)</u>	<u>120,448</u>
NET INCOME		118,066	254,514
RECONCILIATION OF FUNDS			
Total funds brought forward		614,266	359,752
TOTAL FUNDS CARRIED FORWARD		<u><u>732,332</u></u>	<u><u>614,266</u></u>

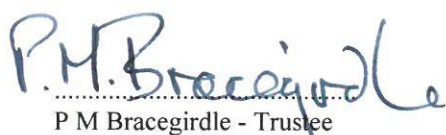
The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**BALANCE SHEET
5 APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Investments	7	712,748	586,667
CURRENT ASSETS			
Cash at bank		20,185	28,161
CREDITORS			
Amounts falling due within one year	8	(601)	(562)
NET CURRENT ASSETS		<u>19,584</u>	<u>27,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>732,332</u>	<u>614,266</u>
NET ASSETS		<u>732,332</u>	<u>614,266</u>
FUNDS	9		
Unrestricted funds		<u>732,332</u>	<u>614,266</u>
TOTAL FUNDS		<u>732,332</u>	<u>614,266</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/1/23
and were signed on its behalf by:


P M Bracegirdle - Trustee

The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Dividends received	8,680	2,860

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

3. RAISING FUNDS

Investment management costs

Support costs

2022	2021
£	£
937	743
<u>937</u>	<u>743</u>

4. CHARITABLE ACTIVITIES COSTS

Charitable donations

Direct Costs
£
8,250
<u>8,250</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	150,121
Investment income	2,860
Total	<u>152,981</u>
EXPENDITURE ON	
Raising funds	743
Charitable activities	
Charitable donations	17,400
Other	772
Total	<u>18,915</u>
Net gains on investments	<u>120,448</u>
NET INCOME	254,514

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	359,752
TOTAL FUNDS CARRIED FORWARD	<u>614,266</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2021	494,144	92,523	586,667
Additions	112,737	150,855	263,592
Disposals	(13,175)	(118,516)	(131,691)
Revaluations	(5,820)	-	(5,820)
At 5 April 2022	<u>587,886</u>	<u>124,862</u>	<u>712,748</u>
NET BOOK VALUE			
At 5 April 2022	<u>587,886</u>	<u>124,862</u>	<u>712,748</u>
At 5 April 2021	<u>494,144</u>	<u>92,523</u>	<u>586,667</u>

There were no investment assets outside the UK.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	601	562

9. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	614,266	118,066	732,332
TOTAL FUNDS	614,266	118,066	732,332

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	133,680	(9,794)	(5,820)	118,066
TOTAL FUNDS	133,680	(9,794)	(5,820)	118,066

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	359,752	254,514	614,266
TOTAL FUNDS	359,752	254,514	614,266

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	152,981	(18,915)	120,448	254,514
TOTAL FUNDS	<u>152,981</u>	<u>(18,915)</u>	<u>120,448</u>	<u>254,514</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	359,752	372,580	732,332
TOTAL FUNDS	<u>359,752</u>	<u>372,580</u>	<u>732,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	286,661	(28,709)	114,628	372,580
TOTAL FUNDS	<u>286,661</u>	<u>(28,709)</u>	<u>114,628</u>	<u>372,580</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,000	100,000
Gift aid	25,000	50,121
	125,000	150,121
Investment income		
Dividends received	8,680	2,860
	133,680	152,981
EXPENDITURE		
Charitable activities		
Donations	8,250	17,400
Support costs		
Other		
Investment fees and charges	937	743
Governance costs		
Accountancy fees	607	502
Legal and professional fees	-	270
	607	772
Total resources expended	9,794	18,915
Net income before gains and losses	123,886	134,066
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(5,820)	120,448
Net income	118,066	254,514

This page does not form part of the statutory financial statements

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

England & Wales - Charity number 1172301

Accounts

REGISTERED CHARITY NUMBER: 1172301

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

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Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 28 March 2017. It was established to take forward the work of the Unincorporated Association registered charity number 1172301.

The CIO's annual reports are published on the Charity Commission Website, with effect from the year ending 5 April 2018.

The CIO is an independent charity.

FINANCIAL REVIEW

The results for the period and financial position are set out in the Statement of Financial Activities on page 3 and the Balance Sheet on page 4. Net income for period, before gains/(losses) on investments, was £134,066 (2020 £168,499). Total unrestricted income funds carried forward as at 5 April 2021 were £614,266 (2020 £359,752).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172301

Principal address

44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Trustees

P M Bracegirdle
D Thomson
J M Bracegirdle

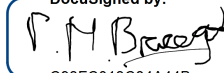
Independent Examiner

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

11-01-2022

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:



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P M Bracegirdle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

Independent examiner's report to the trustees of The Martyn Bracegirdle Charitable Foundation

I report to the charity trustees on my examination of the accounts of The Martyn Bracegirdle Charitable Foundation (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

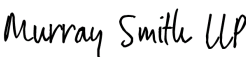
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

DocuSigned by:

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Michael Benson
Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

11-01-2022

Date:

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		150,121	165,199
Investment income	2	2,860	7,485
Total		152,981	172,684
 EXPENDITURE ON			
Raising funds	3	743	235
Charitable activities	4		
Charitable donations		17,400	3,038
Other		772	912
Total		18,915	4,185
Net gains/(losses) on investments		120,448	(62,992)
NET INCOME		254,514	105,507
 RECONCILIATION OF FUNDS			
Total funds brought forward		359,752	254,245
 TOTAL FUNDS CARRIED FORWARD		614,266	359,752

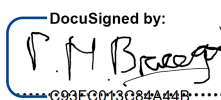
The notes form part of these financial statements

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**BALANCE SHEET
5 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Investments	7	586,667	328,602
CURRENT ASSETS			
Cash at bank		28,161	31,750
CREDITORS			
Amounts falling due within one year	8	(562)	(600)
NET CURRENT ASSETS		<u>27,599</u>	<u>31,150</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		614,266	359,752
NET ASSETS		<u>614,266</u>	<u>359,752</u>
FUNDS	9		
Unrestricted funds		<u>614,266</u>	<u>359,752</u>
TOTAL FUNDS		<u>614,266</u>	<u>359,752</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.01.2022..... and were signed on its behalf by:

DocuSigned by:

 C93FC013C84A44B.....
 P M Bracegirdle - Trustee

THE MARTYN BRACEGIRDLE CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021	2020
	£	£
Dividends received	2,860	7,485
	<u> </u>	<u> </u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

3. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Support costs	743	235
	<u>743</u>	<u>235</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable donations	17,400
	<u>17,400</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	165,199
Investment income	7,485
Total	<u>172,684</u>
EXPENDITURE ON	
Raising funds	235
Charitable activities	
Charitable donations	3,038
Other	912
Total	<u>4,185</u>
Net gains/(losses) on investments	(62,992)
NET INCOME	<u>105,507</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	254,245
TOTAL FUNDS CARRIED FORWARD	<u>359,752</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2020	316,591	12,011	328,602
Additions	105,407	186,662	292,069
Disposals	(48,302)	(106,150)	(154,452)
Revaluations	120,448	-	120,448
At 5 April 2021	494,144	92,523	586,667
NET BOOK VALUE			
At 5 April 2021	494,144	92,523	586,667
At 5 April 2020	316,591	12,011	328,602

There were no investment assets outside the UK.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	562	600

9. MOVEMENT IN FUNDS

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	359,752	254,514	614,266
TOTAL FUNDS	359,752	254,514	614,266

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	152,981	(18,915)	120,448	254,514
TOTAL FUNDS	152,981	(18,915)	120,448	254,514

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	254,245	105,507	359,752
TOTAL FUNDS	<u>254,245</u>	<u>105,507</u>	<u>359,752</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	172,684	(4,185)	(62,992)	105,507
TOTAL FUNDS	<u>172,684</u>	<u>(4,185)</u>	<u>(62,992)</u>	<u>105,507</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	254,245	360,021	614,266
TOTAL FUNDS	<u>254,245</u>	<u>360,021</u>	<u>614,266</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	325,665	(23,100)	57,456	360,021
TOTAL FUNDS	<u>325,665</u>	<u>(23,100)</u>	<u>57,456</u>	<u>360,021</u>

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

**THE MARTYN BRACEGIRDLE CHARITABLE
FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,000	100,000
Gift aid	50,121	65,199
	150,121	165,199
Investment income		
Dividends received	2,860	7,485
Total incoming resources	152,981	172,684
EXPENDITURE		
Charitable activities		
Donations	17,400	3,038
Support costs		
Other		
Investment fees and charges	743	235
Governance costs		
Accountancy fees	502	672
Legal and professional fees	270	240
	772	912
Total resources expended	18,915	4,185
Net income before gains and losses	134,066	168,499
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	120,448	(62,992)
Net income	<u>254,514</u>	<u>105,507</u>