

FRIENDS OF WAKERING COMMON

England & Wales · Charity number 1174836

Details

Status Registered

Legal form CIO

Registered 2017-09-25

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

Contact

Address 22 Newstead Road
Great Wakering
Southend-On-Sea
SS3 0AB

Phone 01702217324

Email friends@wakeringcommon.com

Website www.wakeringcommon.com

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT AND THE PEACEFUL ENJOYMENT OF THE GREAT WAKERING COMMON (AND AREA SURROUNDING THE COMMON).

Activities: The objectives of the Friends of Wakering Common are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Wakering Common (and area surrounding the Common).

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,131	£1,465	-	-
2024-07-31	£12,196	£1,310	-	-
2023-07-31	£2,617	£1,599	-	-
2022-07-31	£2,579	£1,386	-	-
2021-07-31	£2,794	£1,689	-	-

Trustees

Name	Role	Appointed
John Whatley	Chair	2017-09-25
Christopher Wells		2017-10-19
GILLIAN EMILY CAIN		2017-09-25
Joanne Mcpherson		2017-10-19
Philip Hitchman		2017-10-19

FRIENDS OF WAKERING COMMON

England & Wales - Charity number 1174836

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	08	2024		31	07	2025

Section A

Reference and administration details

Charity name Friends of Wakering Common

Other names charity is known by

Registered charity number (if any) 1174836

Charity's principal address 22 Newstead Road

Great Wakering

Essex

Postcode

SS3 0AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Whatley	Chair		Membership
2	Gillian Cain			Membership
3	Phillip Hitchman			Membership
3	Jo McPherson			Membership
5	Christopher Wells			Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

John Whatley - Chair

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution as approved by the Charity Commission on 25 September 2017 (no amendments since)
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	The membership elects Trustees at the Annual General Meeting, with one-third of Trustees retiring at the AGM and being eligible to stand again for re-election.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Friends of Wakering Common ("FoWC") have the following policies which can be downloaded from our web site www.wakeringcommon.com/governance-policies

- Charity Constitution
- Code of conduct
- Gift and donation acceptance policy
- Equal opportunities policy
- Complaints procedure
- Health and Safety Policy

The organisational structure of the FoWC is that the trustees are hands on with responsibilities being split by topics to respective trustees:

- Admin and accounting, membership and correspondence
- Conservation and natural environment
- Fund raising
- Health and safety - regular risk assessments have been and will continue to be undertaken to make sure that any activities of the FoWC are held in a safe as possible manner.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Wakering Common (and area surrounding the Common).

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The FoWC was formed as a direct result of the Great Wakering Parish Council not renewing the lease on the Great Wakering Common and allowing the Common to become overgrown and neglected. After reaching agreement with the landowner in November 2017, the FoWC entered into a management agreement to "manage" the Common to ensure that the Common was usable and accessible by the Public.

Many parts of the Common were not safely accessible and required reclaiming before the public could use these parts of the Common.

Using social media and setting up its own Facebook page with now over 1,200 followers, the FoWC have brought the local community together and created a sense of belonging and comradery with many more of the

public using the Common than before and feeling that they are stakeholders in the Common. We have found that many members of the public are now taking it upon themselves to help keep the Common clean and free from litter. The FoWC have installed a bin at one of the entrances to the Common, which is regularly emptied by volunteers.

Although privately owned, the public have the right to roam on the Common, but without maintenance by the FoWC, the public's right to exercise their right to roam was being restricted and not encouraged or enjoyable.

During its eighth full year, the FoWC have maintained all the paths / walks through previously overgrown and unpassable parts of the Common making the visitor's experience more enjoyable.

Each spring sees the Common bloom with the thousands of bulbs that were planted by the working parties in previous years.

The FoWC have purchased a second-hand ride on mower to help the volunteers with cutting the paths, meaning that all paths can be cut in one go rather than over several attempts.

Additional details of objectives and activities (Optional information)

The work over the Common has been undertaken by unpaid volunteers who have freely donated their time for the benefit of the public. Without the volunteers, the excellent progress which has been made this year would not have happened.

The FoWC would like to publicly thank the following:

- the landowners, the Bentall family, who have been very accommodating and supporting.
- The Threadgold family for their support

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During its 8th full year, the FoWC have continued to exceed the initial plans and the Common has seen many new members of the public visiting and enjoying what it has to offer, including but not limited to, healthy exercise, acting as a community meeting place, vehicle to volunteer and participate in a local project, and even wild fruit and blackberry picking in the summer.

During the year the FoWC have continued to:

- cleared and maintained the paths on the Common
- maintained and cleared ditches
- maintained the current equipment

Section D

Achievements and performance

- paid for the Common to have its summer grass cut
- regularly emptied bin

The Common is now officially part of the National Trust's England Coast Path National Trail.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees intend to spend the money raised on the Common whilst saving to purchase additional and better equipment.

Prudence dictates that a reserve will always be held to cover the forthcoming years fixed overheads such as liability insurance, running costs and the repair and replacement of equipment and the ability of the charity to continue in the long term.

The Friends purchased a second-hand ride on mower and it has proven to be very successful, but only has an expected life of maybe another two years. Once that machine is no longer usable, a new one will need to be purchased which will considerably reduce the accumulated reserves.

The year end reserves stood at £21,585 (2024 £21,919)

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and

The membership of the FoWC at year end stood at 80 paid up members (84 in 2024, 96 in 2023, 138 in 2022), contributing £400 in membership fees.

Fund raised directly from membership was £937 with £194 claimed as Gift aid, with operating expenses for the year being £1,465. This resulted in a deficit of £334 from members contributions.

Total donations received were £537 (before gift aid reclaim) of which £537 was from members and individuals and £0 donated by Corporates.

Total income for the period of £1,131 (2024 £12,196).

objectives including any ethical investment policy adopted.

All expenditure related to the costs of maintaining and improving of the Common.

All cash is mainly held at the HSBC and is not currently invested but majority held on deposit.


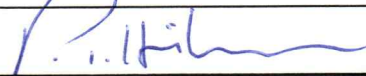
Section F Other optional information

Further information can be found by visiting www.wakeringcommon.com or on our Facebook group.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Whatley	Phil Hitchman
Position (eg Secretary, Chair, etc)	Chair of Trustees	Trustee
Date	27 November 2025	

Friends of Wakering Common

Registered Charity number 1174836

Statement of Financial Activities for the period 1 August 2024 - 31 July 2025

	Note	Unrestricted Funds	
		2025	2024
Incoming resources			
Income and endowments from:			
Donations and legacies	3	£1,131	£12,194
Other trading activities	3	£0	£2
Total		£1,131	£12,196
Resources expended			
Expenditure on:			
Raising funds	4	£0	£0
Charitable activities	4	£1,465	£1,310
Total		£1,465	£1,310
Net income/(expenditure) before investment gains/(losses)		(£334)	£10,886
Net gains/(losses) on investments		£0	£0
Net income/(expenditure)		(£334)	£10,886
Net movement in funds		(£334)	£10,886

Reconciliation of funds:

Total funds brought forward		£21,919	£11,033
Total funds carried forward		£21,585	£21,919

Balance Sheet as at 31 July 2025

	Note		
Fixed Assets			
Tangible assets	5	£1,602	£383
Total fixed assets		£1,602	£383
Current assets			
Debtors	6	£194	£235
Cash at bank and in hand	7	£20,189	£21,701
Total current assets		£20,383	£21,936
Creditors: amounts falling due within one year	8	£400	£400
Net current assets/(liabilities)		£19,983	£21,536
Total assets less current liabilities		£21,585	£21,919
Creditors: amounts falling due after one year		£0	£0
Total net assets or liabilities		£21,585	£21,919

Funds of the Charity

Endowment funds		£0	£0
Restricted income funds		£0	£0
Unrestricted funds		£21,585	£21,919
Revaluation reserve		£0	£0
Total funds		£21,585	£21,919

Friends of Woking Common

Registered Charity number 1174836

Notes to the accounts

Note 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:
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.

Note 2 Accounting policy and other information

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the income;
- The trustees are virtually certain they will receive the income; and
- The monetary value can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the receipts.

Contractual income and performance related grants - This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind - Gifts in kind that are of substantial monetary value and can be estimated with sufficient reliability are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these receipts is the estimated value to the charity of the service or facility received.

Investment income - This is included in the financial statements when receivable.

Investment gains and losses. - This includes any gain or loss on the sale of investments at the end of the year.

Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make payment.

Friends of Wakering Common
Registered Charity number 1174836
Notes to the accounts (continued)

Governance costs - Included costs of the preparation and examination of statutory accounts, the costs of governing board meetings and cost of any legal advice for the governing board on governance or constitutional matters.

Assets, Property, Plant & Equipment - These are capitalised if they can be used for more than one year. They are valued at cost (less depreciation) or, if gifted, at the value of the charity on receipt.

Other

Related party transactions - The charity has undertaken no related party transactions during the financial period. None of the trustees have been paid any remuneration, expenses or received any other benefits from the charity.

Cash flow statement - As a small entity, the charity has taken advantage of paragraph 3.1B of FRS 102 not to prepare a cash flow statement.

Note 3 - Income	Note	2025	2024
Membership fees (members 80)		£400	£420
Donations - Individuals		£537	£673
Gift Aid reclaimed		£194	£235
Donations - Corporate	9	£0	£10,868
		£1,131	£12,196
 Note 4 - Expenditure			
Ride on mower service / repairs		£144	£76
Entrance rubbish bin and bags			£19
Petrol		£39	£113
Room Hire re AGM		£25	£25
Consumables and repairs		£39	£7
Merchant charges		£8	£10
Public Liability Insurance		£134	£129
Annual Grass Cut		£400	£400
Email, web site & domain		£84	£86
Bank charges		£62	£62
Depreciation		£530	£383
		£1,465	£1,310

Friends of Wakering Common
Registered Charity number 1174836
Notes to the accounts (continued)

Note 5 - Tangible fixed assets

	Westwood	
	Tractor	
Purchased	£0	
Disposals	£0	
Depreciation	£383	
At end of the year	£0	
Net book value at beginning of the year	£383	
Net book value at end of the year	<u>£0</u>	
Total net book value of Assets	<u>£0</u>	
	Sherpa	
	Bushcutter	
Purchased	£1,749	
Disposals	£0	
Depreciation	£147	
At end of the year	£1,602	
Net book value at beginning of the year	£0	
Net book value at end of the year	<u>£1,602</u>	
Total net book value of Assets	<u>£1,602</u>	

Note 6 - Debtors and prepayments

	2025	2024
Gift aid tax claim	£194	£235
	<u>£194</u>	<u>£235</u>

Note 7 Cash at bank and in hand

	2025	2024
HSBC	£19,824	£21,290
Cash in hand / unbanked	£182	£14
PayPal	£183	£397
	<u>£20,189</u>	<u>£21,701</u>

Note 8 Creditors and accruals

Annual Grass Cut	£400	£400
	<u>£400</u>	<u>£400</u>

Note 9 Corporate donations

United Methodists - Helping hands	£0	£9,000
Co-op - Local Cause	£0	£1,868
	<u>£0</u>	<u>£10,868</u>

FRIENDS OF WAKERING COMMON

England & Wales - Charity number 1174836

Accounts



Trustees' Annual Report for the period

Period start date: 01 08 2023
 Period end date: 31 07 2024
 From To

Section A Reference and administration details

Charity name Friends of Wakering Common

Other names charity is known by

Registered charity number (if any) 1174836

Charity's principal address
 22 Newstead Road
 Great Wakering
 Essex
 Postcode SS3 0AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Whatley	Chair		Membership
2	Gillian Cain			Membership
3	Phillip Hitchman			Membership
3	Jo McPherson			Membership
5	Christopher Wells			Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

John Whatley - Chair

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution as approved by the Charity Commission on 25 September 2017 (no amendments since)
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation (CIO)
Trustee selection methods <small>(eg. appointed by, elected by)</small>	The membership elects Trustees at the Annual General Meeting, with one-third of Trustees retiring at the AGM and being eligible to stand again for re-election.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Friends of Woking Common ("FoWC") have the following policies which can be downloaded from our web site www.wokingcommon.com/governance-policies

- Charity Constitution
- Code of conduct
- Gift and donation acceptance policy
- Equal opportunities policy
- Complaints procedure
- Health and Safety Policy

The organisational structure of the FoWC is that the trustees are hands on with responsibilities being split by topics to respective trustees:

- Admin and accounting, membership and correspondence
- Conservation and natural environment
- Fund raising
- Health and safety - regular risk assessments have been and will continue to be undertaken to make sure that any activities of the FoWC are held in a safe as possible manner.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Woking Common (and area surrounding the Common).

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The FoWC was formed as a direct result of the Great Waking Parish Council not renewing the lease on the Great Waking Common and allowing the Common to become overgrown and neglected. After reaching agreement with the landowner in November 2017, the FoWC entered into a management agreement to “manage” the Common to ensure that the Common was usable and accessible by the Public.

Many parts of the Common were not safely accessible and required reclaiming before the public could use these parts of the Common.

Using social media and setting up its own Facebook page with now over 1,200 followers, the FoWC have brought the local community together and created a sense of belonging and comradery with many more of the public using the Common than before and feeling that they are stakeholders in the Common. We have found that many members of the public are now taking it upon themselves to help keep the Common clean and free from litter. The FoWC have installed a bin at one of the entrances to the Common, which is regularly emptied by volunteers.

Although privately owned, the public have the right to roam on the Common, but without maintenance by the FoWC, the public’s right to exercise their right to roam was being restricted and not encouraged or enjoyable.

During its seventh full year, the FoWC have maintained all the paths / walks through previously overgrown and unpassable parts of the Common making the visitor’s experience more enjoyable.

Each spring sees the Common bloom with the thousands of bulbs that were planted by the working parties in previous years.

The FoWC have purchased a second-hand ride on mower to help the volunteers with cutting the paths, meaning that all paths can be cut in one go rather than over several attempts.

Additional details of objectives and activities (Optional information)

The work over the Common has been undertaken by unpaid volunteers who have freely donated their time for the benefit of the public. Without the volunteers, the excellent progress which has been made this year would not have happened.

The FoWC would like to publicly thank the following:

- the landowners, the Bentall family, who have been very accommodating and supporting.
- The Threadgold family for their support
- Gossip of Great Waking, Waitrose, Co-op, Waking Lodge, United Methodists and the public for their financial support by making donations to the FoWC

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During its 7th full year, the FoWC have continued to exceed the initial plans and the Common has seen many new members of the public visiting and enjoying what it has to offer, including but not limited to, healthy exercise, acting as a community meeting place, vehicle to volunteer and participate in a local project, and even wild fruit and blackberry picking in the summer.

During the year the FoWC have continued to:

- cleared and maintained the paths on the Common
- maintained and cleared ditches
- purchased additional equipment
- paid for the Common to have its summer grass cut
- regularly emptied bin

The Common is now officially part of the National Trust's England Coast Path National Trail.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees intend to spend the money raised on the Common whilst saving to purchase additional and better equipment.

Prudence dictates that a reserve will always be held to cover the forthcoming years fixed overheads such as liability insurance, running costs and the repair and replacement of equipment and the ability of the charity to continue in the long term.

The Friends purchased a second-hand ride on mower and it has proven to be very successful, but only has an expected life of maybe another two years. Once that machine is no longer usable, a new one will need to be purchased which will considerably reduce the accumulated reserves.

After a large donation during the year of £9,000, the year end reserves stood at £21,919 (2023 £11,033)

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity’s principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The membership of the FoWC at year end stood at 84 paid up members (96 in 2022, 138 in 2022), contributing £420 in membership fees.

Fund raised directly from membership was £1,328, with operating expenses for the year being £1,310. This resulted in a surplus of £18 from members contributions.

Total donations received were £11,541 (before gift aid reclaim) of which £673 was from members and individuals and £10,868 donated by Corporates.

Total income for the period of £12,196 (2023 £2,617).

All expenditure related to the costs of maintaining and improving of the Common.

All cash is mainly held at the HSBC and is not currently invested.


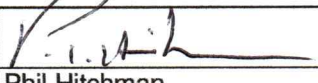
Section F Other optional information

Further information can be found by visiting www.wakeringcommon.com or on our Facebook group.

Section G Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	John Whatley	Phil Hitchman
Position (eg Secretary, Chair, etc)	Chair of Trustees	Trustee

Date 20 November 2024

Friends of Woking Common

Registered Charity number 1174836

Statement of Financial Activities for the period 1 August 2023 - 31 July 2024

	Note	Unrestricted Funds	
		2024	2023
Incoming resources			
Income and endowments from:			
Donations and legacies	3	£12,194	£2,555
Other trading activities	3	£2	£62
Total		£12,196	£2,617
Resources expended			
Expenditure on:			
Raising funds	4	£0	£0
Charitable activities	4	£1,310	£1,599
Total		£1,310	£1,599
Net income/(expenditure) before investment gains/(losses)		£10,886	£1,018
Net gains/(losses) on investments		£0	£0
Net income/(expenditure)		£10,886	£1,018
Net movement in funds		£10,886	£1,018
Reconciliation of funds:			
Total funds brought forward		£11,033	£10,015
Total funds carried forward		£21,919	£11,033

Balance Sheet as at 31 July 2024

	Note		
Fixed Assets			
Tangible assets	5	£383	£766
Total fixed assets		£383	£766
Current assets			
Debtors	6	£235	£263
Cash at bank and in hand	7	£21,701	£10,004
Total current assets		£21,936	£10,267
Creditors: amounts falling due within one year	8	£400	£0
Net current assets/(liabilities)		£21,536	£10,267
Total assets less current liabilities		£21,919	£11,033
Creditors: amounts falling due after one year		£0	£0
Total net assets or liabilities		£21,919	£11,033
Funds of the Charity			
Endowment funds		£0	£0
Restricted income funds		£0	£0
Unrestricted funds		£21,919	£11,033
Revaluation reserve		£0	£0
Total funds		£21,919	£11,033

Friends of Woking Common
Registered Charity number 1174836
Notes to the accounts (continued)

Note 5 - Tangible fixed assets

	Westwood Tractor
Purchased	£0
Disposals	£0
Depreciation	£383
At end of the year	(£383)
Net book value at beginning of the year	<u>£766</u>
Net book value at end of the year	<u>£383</u>
Total net book value of Assets	<u><u>£383</u></u>

Note 6 - Debtors and prepayments

	2024	2023
Gift aid tax claim	<u>£235</u>	<u>£263</u>
	<u>£235</u>	<u>£263</u>

Note 7 Cash at bank and in hand

	2024	2023
HSBC	£21,290	£9,982
Cash in hand / unbanked	£14	£7
PayPal	<u>£397</u>	<u>£15</u>
	<u>£21,701</u>	<u>£10,004</u>

Note 8 Creditors and accruals

Annual Grass Cut	<u>£400</u>	<u>£0</u>
	<u>£400</u>	<u>£0</u>

Note 9 Corporate donations

United Methodists - Helping hands	£9,000	£0
Co-op - Local Cause	£1,868	£0
Waitrose	£0	£500
Gossip of Woking	£0	£185
Woking Lodge	<u>£0</u>	<u>£300</u>
	<u>£10,868</u>	<u>£985</u>

Friends of Woking Common

Registered Charity number 1174836

Notes to the accounts

Note 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:
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

Note 2 Accounting policy and other information

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the income;
- The trustees are virtually certain they will receive the income; and
- The monetary value can be measured with sufficient reliability.

Income with related expenditure - Where income have related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the receipts.

Contractual income and performance related grants - This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind - Gifts in kind that are of substantial monetary value and can be estimated with sufficient reliability are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these receipts is the estimated value to the charity of the service or facility received.

Investment income - This is included in the financial statements when receivable.

Investment gains and losses. - This includes any gain or loss on the sale of investments at the end of the year.

Expenditure and Liabilities

Liability recognition -Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make payment.

Friends of Woking Common
Registered Charity number 1174836
Notes to the accounts (continued)

Governance costs - Included costs of the preparation and examination of statutory accounts, the costs of governing board meetings and cost of any legal advice for the governing board on governance or constitutional matters.

Assets, Property, Plant & Equipment - These are capitalised if they can be used for more than one year. They are valued at cost (less depreciation) or, if gifted, at the value of the charity on receipt.

Other

Related party transactions - The charity has undertaken no related party transactions during the financial period. None of the trustees have been paid any remuneration, expenses or received any other benefits from the charity.

Cash flow statement - As a small entity, the charity has taken advantage of paragraph 3.1B of FRS 102 not to prepare a cash flow statement.

Note 3 - Income	Note	2024	2023
Membership fees (members 84)		£420	£480
Donations - Individuals		£673	£827
Gift Aid reclaimed		£235	£264
Donations - Corporate	9	£10,868	£985
Easter egg donation		£0	£61
		<u>£12,196</u>	<u>£2,617</u>
 Note 4 - Expenditure			
Ride on mower service / repairs		£76	£200
Entrance rubbish bin and bags		£19	£23
Petrol		£113	£51
Room Hire re AGM		£25	£25
Consumables and repairs		£7	£32
Merchant charges		£10	£8
Public Liability Insurance		£129	£99
Trees / Flower bulbs		£0	£139
Annual Grass Cut		£400	£400
Email, web site & domain		£86	£139
Bank charges		£62	£66
Depreciation		£383	£417
		<u>£1,310</u>	<u>£1,599</u>

FRIENDS OF WAKERING COMMON

England & Wales - Charity number 1174836

Accounts



Trustees' Annual Report for the period						
		Period start date			Period end date	
From	01	08	2022	To	31	07 2023

Section A Reference and administration details

Charity name Friends of Wakering Common

Other names charity is known by

Registered charity number (if any) 1174836

Charity's principal address

22 Newstead Road
Great Wakering
Essex
Postcode SS3 0AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Whatley	Chair		Membership
2	Gillian Cain			Membership
3	Phillip Hitchman			Membership
3	Jo McPherson			Membership
5	Christopher Wells			Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

John Whatley - Chair

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution as approved by the Charity Commission on 25 September 2017 (no amendments since)
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	The membership elects Trustees at the Annual General Meeting, with one-third of Trustees retiring at the AGM and being eligible to stand again for re-election.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Friends of Waking Common ("FoWC") have the following policies which can be downloaded from our web site www.wakingcommon.com/governance-policies

- Charity Constitution
- Code of conduct
- Gift and donation acceptance policy
- Equal opportunities policy
- Complaints procedure
- Health and Safety Policy

The organisational structure of the FoWC is that the trustees are hands on with responsibilities being split by topics to respective trustees:

- Admin and accounting, membership and correspondence
- Conservation and natural environment
- Fund raising
- Health and safety - regular risk assessments have been and will continue to be undertaken to make sure that any activities of the FoWC are held in a safe as possible manner.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Waking Common (and area surrounding the Common).

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The FoWC was formed as a direct result of the Great Woking Parish Council not renewing the lease on the Great Woking Common and allowing the Common to become overgrown and neglected. After reaching agreement with the landowner in November 2017, the FoWC entered into a management agreement to “manage” the Common to ensure that the Common was usable and accessible by the Public.

Many parts of the Common were not safely accessible and required reclaiming before the public could use these parts of the Common.

Using social media and setting up its own Facebook page with now over 1,000 followers, the FoWC have brought the local community together and created a sense of belonging and comradery with many more of the public using the Common than before and feeling that they are stakeholders in the Common. We have found that many members of the public are now taking it upon themselves to help keep the Common clean and free from litter. The FoWC have installed a bin at one of the entrances to the Common, which is regularly emptied by volunteers.

Although privately owned, the public have the right to roam on the Common, but without maintenance by the FoWC, the public’s right to exercise their right to roam was being restricted and not encouraged or enjoyable.

During its sixth full year, the FoWC have maintained all the paths / walks through previously overgrown and unpassable parts of the Common making the visitor’s experience more enjoyable.

Each spring sees the Common bloom with the thousands of bulbs that were planted by the working parties in previous years.

This year the FoWC have benefited from having a ride on mower to help the volunteers with cutting the paths, meaning that all paths can be cut in one go rather than over several attempts.

Additional details of objectives and activities (Optional information)

The work over the Common has been undertaken by unpaid volunteers who have freely donated their time for the benefit of the public. Without the volunteers, the excellent progress which has been made this year would not have happened.

The FoWC would like to publicly thank the following:

- the landowners, the Bentall family, who have been very accommodating and supporting.
- The Threadgold family for their support
- Gossip of Great Wakering, Waitrose, Wakering Lodge and the public for their financial support by making donations to the FoWC

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During its 6th full year, the FoWC have continued to exceed the initial plans and the Common has seen many new members of the public visiting and enjoying what it has to offer, including but not limited to, healthy exercise, acting as a community meeting place, vehicle to volunteer and participate in a local project, and even wild fruit and blackberry picking in the summer.

During the year the FoWC have:

- cleared and maintained the paths on the Common
- maintained and cleared ditches
- purchased additional equipment
- paid for the Common to have its summer grass cut
- regularly emptied bin

The Common is now officially part of the National Trust's England Coast Path National Trail.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees intend to spend the money raised on the Common whilst saving to purchase additional and better equipment.

Prudence dictates that a reserve will always be held to cover the forthcoming years fixed overheads such as liability insurance, running costs and the repair and replacement of equipment.

The Friends purchased a second-hand ride on mower and it has proven to be very successful, but only has an expected life of maybe another three years. Once that machine is no longer usable, a new one will need

to be purchased which would take most of the accumulated reserves to purchase.

At the year end the reserves stood at £11,033 (2022 £10,015)

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The membership of the FoWC at year end stood at 96 paid up members (138 in 2022), contributing £480 in membership fees.

Donations received were £2,076 (after gift aid reclaim) of which £827 was from members and individuals and £985 donated by Corporates. The Easter Egg hunt raised 61. The FoWC would like to thank them for their financial support.

Total income for the period of £2,617 (2022 £2,579).

All expenditure related to the costs of maintaining and improving of the Common.

All cash is mainly held at the HSBC and is not currently invested.

Section F Other optional information

Further information can be found by visiting www.wakeringcommon.com or on our Facebook group.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Whatley	Phil Hitchman
Position (eg Secretary, Chair, etc)	Chair of Trustees	Trustee
Date	15 November 2023	

Friends of Waking Common

Registered Charity number 1174836

Statement of Financial Activities for the period 1 August 2022 - 31 July 2023

		Unrestricted Funds	
		2023	2022
Incoming resources	Note		
Income and endowments from:			
Donations and legacies	3	£2,555	£2,579
Other trading activities	3	£62	£0
Total		£2,617	£2,579
Resources expended			
Expenditure on:			
Raising funds	4	£0	£0
Charitable activities	4	£1,599	£1,386
Total		£1,599	£1,386
Net income/(expenditure) before investment gains/(losses)		£1,018	£1,193
Net gains/(losses) on investments		£0	£0
Net income/(expenditure)		£1,018	£1,193
Net movement in funds		£1,018	£1,193
 Reconciliation of funds:			
Total funds brought forward		£10,015	£8,822
Total funds carried forward		£11,033	£10,015

Balance Sheet as at 31 July 2022

Fixed Assets		Note		
Tangible assets		5	£766	£1,183
Total fixed assets			£766	£1,183
Current assets				
Debtors		6	£263	£377
Cash at bank and in hand		7	£10,004	£8,855
Total current assets			£10,267	£9,232
Creditors: amounts falling due within one year		8	£0	£400
Net current assets/(liabilities)			£10,267	£8,832
Total assets less current liabilities			£11,033	£10,015
Creditors: amounts falling due after one year			£0	£0
Total net assets or liabilities			£11,033	£10,015
 Funds of the Charity				
Endowment funds			£0	£0
Restricted income funds			£0	£0
Unrestricted funds			£11,033	£10,015
Revaluation reserve			£0	£0
Total funds			£11,033	£10,015

Friends of Wakering Common

Registered Charity number 1174836

Notes to the accounts

Note 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:
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

Note 2 Accounting policy and other information

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the income;
- The trustees are virtually certain they will receive the income; and
- The monetary value can be measured with sufficient reliability.

Income with related expenditure - Where income have related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the receipts.

Contractual income and performance related grants - This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind - Gifts in kind that are of substantial monetary value and can be estimated with sufficient reliability are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these receipts is the estimated value to the charity of the service or facility received.

Investment income - This is included in the financial statements when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments at the end of the year.

Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make payment.

Friends of Wakering Common

Registered Charity number 1174836

Notes to the accounts (continued)

Governance costs - Included costs of the preparation and examination of statutory accounts, the costs of governing board meetings and cost of any legal advice for the governing board on governance or constitutional matters.

Assets, Property, Plant & Equipment - These are capitalised if they can be used for more than one year. They are valued at cost (less depreciation) or, if gifted, at the value of the charity on receipt.

Other

Related party transactions - The charity has undertaken no related party transactions during the financial period. None of the trustees have been paid any remuneration, expenses or received any other benefits from the charity.

Cash flow statement - As a small entity, the charity has taken advantage of paragraph 3.1B of FRS 102 not to prepare a cash flow statement.

	2023	2022
Note 3 - Income		
Membership fees (members 96)	£480	£690
Donations - Individuals	£827	£1,047
Gift Aid reclaimed	£264	£377
Donations - Corporate	£985	£348
Easter egg donation	£61	£117
	<u>£2,617</u>	<u>£2,579</u>
Note 4 - Expenditure		
Ride on mower service / repairs	£200	£250
Entrance rubbish bin and bags	£23	£24
Petrol	£51	£67
Room Hire re AGM	£25	£25
Consumables and repairs	£32	£32
Merchant charges	£8	£10
Public Liability Insurance	£99	£99
Trees / Flower bulbs	£139	£147
Annual Grass Cut	£400	£400
Email, web site & domain	£139	£72
Bank charges	£66	£39
Depreciation	£417	£221
	<u>£1,599</u>	<u>£1,386</u>

Friends of Woking Common
Registered Charity number 1174836
Notes to the accounts (continued)

Note 5 - Tangible fixed assets

	Westwood Tractor
Purchased	£0
Disposals	£0
Depreciation	£417
At end of the year	(£417)
Net book value at beginning of the year	<u>£1,183</u>
Net book value at end of the year	<u>£766</u>
Total net book value of Assets	<u><u>£766</u></u>

Note 6 - Debtors and prepayments

	2023	2022
Gift aid tax claim	<u>£263</u>	<u>£377</u>
	<u>£263</u>	<u>£377</u>

Note 7 Cash at bank and in hand

	2023	2022
HSBC	£9,982	£8,681
Cash in hand / unbanked	£7	£65
PayPal	£15	£109
	<u>£10,004</u>	<u>£8,855</u>

Note 8 Creditors and accruals

Annual Grass Cut	<u>£0</u>	<u>£400</u>
	<u>£0</u>	<u>£400</u>

FRIENDS OF WAKERING COMMON

England & Wales - Charity number 1174836

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	08	2021		31	07	2022

Section A Reference and administration details

Charity name Friends of Wakering Common

Other names charity is known by

Registered charity number (if any) 1174836

Charity's principal address

22 Newstead Road

Great Wakering

Essex

Postcode SS3 0AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Whatley	Chair		Membership
2	Gillian Cain			Membership
3	Phillip Hitchman			Membership
3	Jo McPherson			Membership
5	Christopher Wells			Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

John Whatley - Chair

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution as approved by the Charity Commission on 25 September 2017 (no amendments since)
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	The membership elects Trustees at the Annual General Meeting, with one-third of Trustees retiring at the AGM and being eligible to stand again for re-election.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Friends of Wakering Common ("FoWC") have the following policies which can be downloaded from our web site www.wakeringcommon.com/governance-policies

- Charity Constitution
- Code of conduct
- Gift and donation acceptance policy
- Equal opportunities policy
- Complaints procedure
- Health and Safety Policy

The organisational structure of the FoWC is that the trustees are hands on with responsibilities being split by topics to respective trustees:

- Admin and accounting, membership and correspondence
- Conservation and natural environment
- Fund raising
- Health and safety - regular risk assessments have been and will continue to be undertaken to make sure that any activities of the FoWC are held in a safe as possible manner.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Wakering Common (and area surrounding the Common).

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The FoWC was formed as a direct result of the Great Woking Parish Council not renewing the lease on the Great Woking Common and allowing the Common to become overgrown and neglected. After reaching agreement with the landowner in November 2017, the FoWC entered into a management agreement to “manage” the Common to ensure that the Common was usable and accessible by the Public.

Many parts of the Common were not safely accessible and required reclaiming before the public could use these parts of the Common.

Using social media and setting up its own Facebook page with now over 1,000 followers, the FoWC have brought the local community together and created a sense of belonging and comradery with many more of the public using the Common than before and feeling that they are stakeholders in the Common. We have found that many members of the public are now taking it upon themselves to help keep the Common clean and free from litter. The FoWC have installed a bin at one of the entrances to the Common, which is regularly emptied by volunteers.

Although privately owned, the public have the right to roam on the Common, but without maintenance by the FoWC, the public’s right to exercise their right to roam was being restricted and not encouraged or enjoyable.

During its fifth full year, the FoWC have maintained all the paths / walks through previously overgrown and unpassable parts of the Common making the visitor’s experience more enjoyable.

The Common has seen an increase in the number of visitors since the FoWC have been maintaining it. A local member created a fairy village in the woods which proved to be of great excitement for the very young children.

We also had a local artist paint a wonderful map of the Common and its paths which can be seen on our web site and is displayed on the Common.

Each spring sees the Common bloom with the thousands of bulbs that were planted by the working parties in previous years.

Additional details of objectives and activities (Optional information)

This year the FoWC have invested in a ride on mower to help the volunteers with cutting the paths, meaning that all paths can be cut in one go rather than over several attempts.

The work over the Common has been undertaken by unpaid volunteers who have freely donated their time for the benefit of the public. Without the volunteers, the excellent progress which has been made this year would not have happened.

The FoWC would like to publicly thank the following:

- the landowners, the Bentall family, who have been very accommodating and supporting.
- The Threadgold family for their support
- Gossip of Great Wakering, the WI, the Wakering Gardening Club and the public for their financial support by making donations to the FoWC

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During its 5th full year, the FoWC have continued to exceed the initial plans and the Common has seen many new members of the public visiting and enjoying what it has to offer, including but not limited to, healthy exercise, acting as a community meeting place, vehicle to volunteer and participate in a local project, and even wild fruit and blackberry picking in the summer.

The increase of visitors / users of the Common was welcomed but it did cause additional problems, mainly of litter. The FoWC paid for a bin to be placed at the entrance and this is maintained and emptied by volunteers. Due to the long dry summer, the Common did suffer with several fires, which required the fire service to attend.

During the year the FoWC have:

- cleared and maintained the paths on the Common
- maintained and cleared ditches
- purchased additional equipment
- paid for the Common to have its summer grass cut
- regularly emptied bin
- planted trees on behalf of the WI
- built and replaced a foot bridge over a ditch.

The Common is now officially part of the National Trust's England Coast Path National Trail.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees intend to spend the money raised on the Common whilst saving to purchase additional and better equipment.

Prudence dictates that a reserve will always be held to cover the forthcoming years fixed overheads such as liability insurance, running costs and the repair and replacement of equipment.

The Friends purchased a second-hand ride on mower to see if it was suitable and has proven to be very successful, but only has an expected life of maybe another three years. Once that machine is no longer usable, a new one will need to be purchased which would take most of the accumulated reserves to purchase.

At the year end the reserves stood at £10,015 (2021 £8,822)

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The membership of the FoWC at year end stood at 138 paid up members (132 in 2021), contributing £690 in membership fees.

Donations received were £1,889 (after gift aid reclaim) of which £1,047 was from members and individuals and £465 in total donated by Gossip of Great Waking, WI, Waking Gardening Club and public Easter Egg hunt. The FoWC would like to thank them for their financial support.

Total income for the period of £2,579 (2020 £2,794).

All expenditure related to the costs of maintaining and improving of the Common.

All cash is mainly held at the HSBC and is not currently invested.


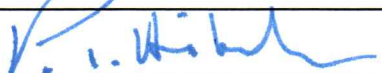
Section F Other optional information

Further information can be found by visiting www.wakingcommon.com or on our Facebook group.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Whatley	Phil Hitchman
Position (eg Secretary, Chair, etc)	Chair of Trustees	TRUSTEE
Date	19/04/23	

Friends of Wakering Common

Registered Charity number 1174836

Statement of Financial Activities for the period 1 August 2021 - 31 July 2022

		Unrestricted Funds	
		2022	2021
Incoming resources	Note		
Income and endowments from:			
Donations and legacies	3	£2,579	£2,794
Other trading activities	3	£0	£0
	Total	£2,579	£2,794
Resources expended			
Expenditure on:			
Raising funds	4	£0	£0
Charitable activities	4	£1,386	£1,689
	Total	£1,386	£1,689
Net income/(expenditure) before investment gains/(losses)		£1,193	£1,105
Net gains/(losses) on investments		£0	£0
Net income/(expenditure)		£1,193	£1,105
Net movement in funds		£1,193	£1,105
 Reconciliation of funds:			
Total funds brought forward		£8,822	£7,717
Total funds carried forward		£10,015	£8,822

Balance Sheet as at 31 July 2022

Fixed Assets		Note		
Tangible assets		5	£1,183	£154
	Total fixed assets		£1,183	£154
Current assets				
Debtors		6	£377	£415
Cash at bank and in hand		7	£8,855	£8,655
	Total current assets		£9,232	£9,070
Creditors: amounts falling due within one year		8	£400	£402
	Net current assets/(liabilities)		£8,832	£8,668
Total assets less current liabilities			£10,015	£8,822
Creditors: amounts falling due after one year			£0	£0
	Total net assets or liabilities		£10,015	£8,822
 Funds of the Charity				
Endowment funds			£0	£0
Restricted income funds			£0	£0
Unrestricted funds			£10,015	£8,822
Revaluation reserve			£0	£0
	Total funds		£10,015	£8,822

Friends of Wakering Common

Registered Charity number 1174836

Notes to the accounts

Note 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:
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

Note 2 Accounting policy and other information

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the income;
- The trustees are virtually certain they will receive the income; and
- The monetary value can be measured with sufficient reliability.

Income with related expenditure - Where income have related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the receipts.

Contractual income and performance related grants - This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind - Gifts in kind that are of substantial monetary value and can be estimated with sufficient reliability are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these receipts is the estimated value to the charity of the service or facility received.

Investment income - This is included in the financial statements when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments at the end of the year.

Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make payment.

Friends of Wakering Common

Registered Charity number 1174836

Notes to the accounts (continued)

Governance costs - Included costs of the preparation and examination of statutory accounts, the costs of governing board meetings and cost of any legal advice for the governing board on governance or constitutional matters.

Assets, Property, Plant & Equipment - These are capitalised if they can be used for more than one year. They are valued at cost (less depreciation) or, if gifted, at the value of the charity on receipt.

Other

Related party transactions - The charity has undertaken no related party transactions during the financial period. None of the trustees have been paid any remuneration, expenses or received any other benefits from the charity.

Cash flow statement - As a small entity, the charity has taken advantage of paragraph 3.1B of FRS 102 not to prepare a cash flow statement.

	2022	2021
Note 3 - Income		
Membership fees (members 138)	£690	£660
Donations - Individuals	£1,047	£1,085
Gift Aid reclaimed	£377	£415
Donations - Corporate	£348	£634
Easter egg donation	£117	£0
Disposal of Assets	£0	£0
	<u>£2,579</u>	<u>£2,794</u>
Note 4 - Expenditure		
Ride on mower service	£250	£0
Church Willow Bridge	£0	£212
Entrance rubbish bin and bags	£24	£117
Petrol	£67	£37
Room Hire re AGM	£25	£0
Consumables and repairs	£32	£84
Merchant charges	£10	£13
Public Liability Insurance	£99	£99
Trees / Flower bulbs (refund)	£147	(£4)
Signage	£0	£141
Annual Grass Cut	£400	£350
Email, web site & domain	£72	£0
Bank charges	£39	£0
Depreciation	£221	£640
	<u>£1,386</u>	<u>£1,689</u>

Friends of Wakering Common
Registered Charity number 1174836
Notes to the accounts (continued)

Note 5 - Tangible fixed assets

	STHIL Strimmer 2	Westwood Tractor
Purchased	£0	£1,250
Disposals	£0	£0
Depreciation	£154	£67
At end of the year	£0	£1,183
Net book value at beginning of the year	£154	£0
Net book value at end of the year	£0	£1,183
Total net book value of Assets		£1,183

Note 6 - Debtors and prepayments

Gift aid tax claim	£377	£415
	£377	£415

Note 7 Cash at bank and in hand

	2022	2021
HSBC	£8,681	£8,375
Cash in hand / unbanked	£65	£280
PayPal	£109	£0
	£8,855	£8,655

Note 8 Creditors and accruals

Annual Grass Cut	£400	£350
Refund of expenditure paid by Trustee	£0	£52
	£400	£402

FRIENDS OF WAKERING COMMON

England & Wales - Charity number 1174836

Accounts



Trustees' Annual Report for the period

Period start date: 01 08 2020 To Period end date: 31 07 2021

Section A Reference and administration details

Charity name: Friends of Wakering Common

Other names charity is known by:

Registered charity number (if any): 1174836

Charity's principal address: 22 Newstead Road
 Great Wakering
 Essex
 Postcode: SS3 0AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Whatley	Chair		Membership
2	Gillian Cain			Membership
3	Phillip Hitchman			Membership
3	Jo McPherson			Membership
5	Christopher Wells			Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

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

John Whatley - Chair

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution as approved by the Charity Commission on 25 September 2017 (no amendments since)
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	The membership elect Trustees at the Annual General Meeting, with one-third of Trustees retiring at the AGM and being eligible to stand again for re election.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Friends of Waking Common ("FoWC") have the following policies which can be downloaded from our web site www.wakingcommon.com/governance-policies

- Charity Constitution
- Code of conduct
- Gift and donation acceptance policy
- Equal opportunities policy
- Complaints procedure
- Health and Safety Policy

The organisational structure of the FoWC is that the trustees are hands on with responsibilities being split by topics to respective trustees:

- Admin and accounting, membership and correspondence
- Conservation and natural environment
- Fund raising
- Health and safety - regular risk assessments have been and will continue to be undertaken to make sure that any activities of the FoWC are held in a safe as possible manner.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment and the peaceful enjoyment of the Great Waking Common (and area surrounding the Common).

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The FoWC was formed as a direct result of the Great Wakering Parish Council not renewing the lease on the Great Wakering Common and allowing the Common to become overgrown and neglected. After reaching agreement with the landowner in November 2017, the FoWC entered into a management agreement to "manage" the Common to ensure that the Common was usable and accessible by the Public.

Many parts of the Common were not safely accessible and required reclaiming before the public could use these parts of the Common.

In order to maintain the Common, working parties were organised during the year, but due to Covid-19 restrictions and recommended practices, the number of participants were kept to a minimum.

Using social media and setting up its own Facebook page with now over 1,000 followers, the FoWC have brought the local community together and created a sense of belonging and comradery with many more of the public using the Common than before and feeling that they are stakeholders in the Common. We have found that many members of the public are now taking it upon themselves to help keep the Common clean and free from litter. This year, the FoWC have installed a bin at one of the entrances to the Common, which is regularly emptied by volunteers.

Although privately owned, the public have the right to roam on the Common, but without maintenance by the FoWC, the public's right to exercise their right to roam was being restricted and not encouraged or enjoyable.

During its fourth full year, the FoWC have maintained all the paths / walks through previously overgrown and unpassable parts of the Common making the visitor's experience more enjoyable.

Due to Covid-19 and the lockdowns etc, the Common again saw a massive increase in the number of visitors when the local community visited it. A local member created a gnome / fairy village in the woods which proved to be of great excitement for the very young children.

We also had a local artist paint a wonderful map of the Common and its paths which can be seen on our web site and is displayed on the Common.

Spring saw the Common bloom with the thousands of bulbs that were planted by the working parties in previous years.

Additional details of objectives and activities (Optional information)

This year the FoWC only had to invest in minimum equipment for the volunteers as existing equipment continued to perform well with no major breakdowns. These are put to good use in cutting the paths through overgrown woods, maintaining the grass paths for walkers and general maintenance.

The work over the Common has been undertaken by unpaid volunteers who have freely donated their time for the benefit of the public. Without the volunteers, the excellent progress which has been made this year would not have happened.

The FoWC would like to publicly thank the following:

- the landowners, the Bentall family, who have been very accommodating and supporting.
- The Threadgold family for their support and
- The Gossip of Great Wakering and Waitrose for their financial support by making donations to the FoWC

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During its 4th full year, the FoWC have continued to exceed the initial plans and the Common has seen many new members of the public visiting and enjoying what it has to offer, including but not limited to, healthy exercise, acting as a community meeting place, vehicle to volunteer and participate in a local project, and even wild fruit and blackberry picking in the summer.

The spring cutting of the grass and clearing of nettles was delayed due to very wet weather. Although it was not possible to arrange working parties in spring / summer due to Covid, the trustees and a few members continued to maintain the Common.

The increase of visitors / users of the Common was welcomed but it did cause additional problems, mainly of litter. The FoWC paid for a bin to be placed at the entrance and this is maintained and emptied by volunteers.

During the year the FoWC have:

- cleared and reclaimed several paths on the Common
- wood chipped wooded paths
- purchased additional equipment
- paid for the Common to have its summer grass cut
- maintained grass paths.
- installed signage.
- Installed a bin

The Common is now officially part of the National Trust's England Coast Path National Trail.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees intend to spend the money raised on the Common whilst saving to purchase additional and better equipment.

Prudence dictates that a reserve will always be held to cover the forthcoming years fixed overheads such as liability insurance, running costs and the repair and replacement of equipment.

At the year end the reserves stood at £8,822 (2020 £7,716)

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The membership of the FoWC at year end stood at 132 paid up members (141 in 2020), contributing £660 in membership fees.

Donations received were £2,794 (after gift aid reclaim) of which £1,085 was from members and individuals and £634 in total donated by Gossip of Great Waking and Waitrose. The FoWC would like to thank them for their financial support.

It was not possible to fund raise this year as the spring / summer months were curtailed by Covid-19 restrictions. However the total income for the period of £2,794 (2020 £4,919).

All expenditure related to the costs of maintaining and improving of the Common.

All cash is held at the HSBC and is not currently invested.

Section F

Other optional information


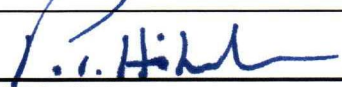
Further information can be found by visiting www.wakingcommon.com or on our Facebook group.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Whatley	Phil Hitchman
Position (eg Secretary, Chair, etc)	Chair of Trustees	TRUSTEE
Date	21/03/2021	

Friends of Woking Common

Registered Charity number 1174836

Statement of Financial Activities for the period 1 August 2020 - 31 July 2021

		Unrestricted Funds	
		2021	2020
Incoming resources			
Income and endowments from:	Note		
Donations and legacies	3	£2,794	£4,846
Other trading activities	3	£0	£73
Total		<u>£2,794</u>	<u>£4,919</u>
Resources expended			
Expenditure on:			
Raising funds	4	£0	£0
Charitable activities	4	£1,689	£2,035
Total		<u>£1,689</u>	<u>£2,035</u>
Net income/(expenditure) before investment gains/(losses)		£1,105	£2,884
Net gains/(losses) on investments		£0	£0
Net income/(expenditure)		£1,105	£2,884
Net movement in funds		<u>£1,105</u>	<u>£2,884</u>
Reconciliation of funds:			
Total funds brought forward		£7,717	£4,832
Total funds carried forward		<u>£8,822</u>	<u>£7,717</u>

Balance Sheet as at 31 July 2021

Fixed Assets			
Tangible assets	Note		
	5	£154	£630
Total fixed assets		<u>£154</u>	<u>£630</u>
Current assets			
Debtors	6	£415	£286
Cash at bank and in hand	7	£8,655	£6,800
Total current assets		<u>£9,070</u>	<u>£7,086</u>
Creditors: amounts falling due within one year	8	£402	£0
Net current assets/(liabilities)		<u>£8,668</u>	<u>£7,086</u>
Total assets less current liabilities		£8,822	£7,716
Creditors: amounts falling due after one year		£0	£0
Total net assets or liabilities		<u>£8,822</u>	<u>£7,716</u>
Funds of the Charity			
Endowment funds		£0	£0
Restricted income funds		£0	£0
Unrestricted funds		£8,822	£7,716
Revaluation reserve		£0	£0
Total funds		<u>£8,822</u>	<u>£7,716</u>

Friends of Woking Common

Registered Charity number 1174836

Notes to the accounts

Note 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:
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

Note 2 Accounting policy and other information

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the income;
- The trustees are virtually certain they will receive the income; and
- The monetary value can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the receipts.

Contractual income and performance related grants - This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind - Gifts in kind that are of substantial monetary value and can be estimated with sufficient reliability are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these receipts is the estimated value to the charity of the service or facility received.

Investment income - This is included in the financial statements when receivable.

Investment gains and losses. - This includes any gain or loss on the sale of investments at the end of the year.

Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make payment.

Friends of Wakering Common
Registered Charity number 1174836
Notes to the accounts (continued)

Governance costs - Included costs of the preparation and examination of statutory accounts, the costs of governing board meetings and cost of any legal advice for the governing board on governance or constitutional matters.

Assets, Property, Plant & Equipment - These are capitalised if they can be used for more than one year. They are valued at cost (less depreciation) or, if gifted, at the value of the charity on receipt.

Other

Related party transactions - The charity has undertaken no related party transactions during the financial period. None of the trustees have been paid any remuneration, expenses or received any other benefits from the charity.

Cash flow statement - As a small entity, the charity has taken advantage of paragraph 3.1B of FRS 102 not to prepare a cash flow statement.

Note 3 - Income

	2021	2020
Membership fees	£660	£705
Donations - Individuals	£1,085	£941
Gift Aid reclaimed	£415	£307
Donations - Corporate	£634	£2,893
Disposal of Assets	£0	£73
	<u>£2,794</u>	<u>£4,919</u>

Note 4 - Expenditure

Church Willow Bridge	£212	£0
Entrance rubbish bin and bags	£117	£0
Petrol	£37	£0
Room Hire re AGM	£0	£20
Consumables and repairs	£84	£135
Merchant charges	£13	£10
Public Liability Insurance	£99	£99
Flower bulbs (refund)	(£4)	£432
Signage	£141	£103
Annual Grass Cut	£350	£350
Depreciation	£640	£886
	<u>£1,689</u>	<u>£2,035</u>

Friends of Woking Common
Registered Charity number 1174836
Notes to the accounts (continued)

Note 5 - Tangible fixed assets

	STHIL Strimmer 2
Purchased	£164
Disposals	£0
Depreciation	£10
At end of the year	£154
Net book value at beginning of the year	£0
Net book value at end of the year	£154

	McCulloch Field Trimmer 2	Mountfield Mower	Einhell Mower	STHIL Strimmer 1
Purchased	£0	£0	£0	£0
Disposals	£0	£0	£0	£0
Depreciation	£157	£193	£197	£83
At end of the year	£0	£0	£0	£0
Net book value at beginning of the year	£157	£193	£197	£83
Net book value at end of the year	£0	£0	£0	£0
Total net book value of Assets				£154

Note 6 - Debtors and prepayments

Gift aid tax claim	£415	£286
	£415	£286

Note 7 Cash at bank and in hand

	2021	2020
HSBC	£8,375	£6,617
Cash in hand / unbanked	£280	£110
PayPal	£0	£73
	£8,655	£6,800

Note 8 Creditors and accruals

Annual Grass Cut	£350	£0
Refund of expenditure paid by Trustee	£52	£0
	£402	£0